

190 OF THE INTERNAL REVENUE CODE, WHO IS ENROLLED AS A STUDENT IN A COMMUNITY COLLEGE OF THE STATE.

(2) THE TOTAL AMOUNT OF THE TRAVEL EXPENSES UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY NOT EXCEED THE AMOUNT OF UNREIMBURSED AUTOMOBILE TRAVEL EXPENSES THAT ARE ALLOWED UNDER § 170 OF THE INTERNAL REVENUE CODE AND ARE NOT CLAIMED AS AN ITEMIZED DEDUCTION FOR THE SAME ORGANIZATION ON THE FEDERAL TAX RETURN.

(K) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT OF WAGES PAID FOR WHICH A DEDUCTION IS NOT ALLOWED UNDER § 280C(A) OF THE INTERNAL REVENUE CODE, NOT EXCEEDING THE CREDIT ALLOWED FOR TARGETED JOBS UNDER § 51 OF THE INTERNAL REVENUE CODE.

10-209.

(a) To determine Maryland adjusted gross income, if, on the last day of the taxable year, [an individual] A RESIDENT is at least 65 years old or is totally disabled or the [individual's] RESIDENT'S spouse is totally disabled, an amount is subtracted from federal adjusted gross income equal to the lesser of:

(1) the cumulative or total annuity, pension, or endowment income from an employee retirement system included in federal adjusted gross income; or

(2) the maximum annual benefit under the Social Security Act computed under subsection (b) of this section, less any payment received as old age, survivors, or disability benefits under the Social Security Act, the Railroad Retirement Act, or both.

(b) For purposes of subsection (a)(2) of this section, the Comptroller:

(1) shall determine the maximum annual benefit under the Social Security Act allowed for an individual who retired at age 65 for the prior calendar year; and

(2) may allow the subtraction to the nearest \$100.

10-210.

(A) THE AMOUNTS UNDER THIS SECTION ARE SUBTRACTED FROM THE FEDERAL ADJUSTED GROSS INCOME OF A NONRESIDENT TO DETERMINE MARYLAND ADJUSTED GROSS INCOME.

(B) TO THE EXTENT INCLUDED IN FEDERAL ADJUSTED GROSS INCOME, THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES ALL INCOME OTHER THAN: