

(1) [\$ 10-206(b)] \$ 10-205(B) of this title (Enterprise zone wage credit); and

(2) [\$ 10-206(c)] \$ 10-205(C) of this title (Reforestation and timber stand modification).

10-307.

(a) To the extent included in federal taxable income, the amounts under this section are subtracted from the federal taxable income of a corporation to determine Maryland modified income.

(g) The subtraction under subsection (a) of this section includes the amounts allowed to be subtracted for an individual under:

(1) [\$ 10-207(d) of this title (Conservation tillage equipment expenses);

(2) \$ 10-207(m)] \$ 10-207(F) of this title (Income from Development Credit Corporation of Maryland);

[(3)] (2) [\$ 10-207(r)] \$ 10-207(J) of this title (Profits on sale or exchange of State or local bonds);

[(4) \$ 10-207(t) of this title (Reforestation or timber stand expenses);

(5)] (3) [\$ 10-207(u)] \$ 10-207(L) of this title (Relocation and assistance payments); OR

[(6)] (4) [\$ 10-207(w)] \$ 10-207(N) of this title (State or local income tax refunds)[; or

(7) \$ 10-207(z) of this title (Wage expenses for targeted jobs)].

10-308.

(A) IN ADDITION TO THE MODIFICATION UNDER \$ 10-307 OF THIS SUBTITLE, THE AMOUNTS UNDER THIS SECTION ARE SUBTRACTED FROM THE FEDERAL TAXABLE INCOME OF A CORPORATION TO DETERMINE MARYLAND MODIFIED INCOME.

(B) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNTS ALLOWED TO BE SUBTRACTED FOR AN INDIVIDUAL UNDER:

(1) \$ 10-208(D) OF THIS TITLE (CONSERVATION TILLAGE EQUIPMENT EXPENSES);