

(2) § 10-208(I) OF THIS TITLE (REFORESTATION OR
TIMBER STAND EXPENSES); AND

(3) § 10-208(K) OF THIS TITLE (WAGE EXPENSES FOR
TARGETED JOBS).

10-401.

In computing the [adjustment under § 10-207(q)] ADJUSTMENTS
UNDER §§ 10-206 AND 10-210 of this title, a nonresident shall
allocate to the State income, LOSSES, OR ADJUSTMENTS derived in
connection with a business THAT IS CARRIED ON BOTH IN AND OUT OF
THE STATE AND OF WHICH THE NONRESIDENT IS A PARTNER, SHAREHOLDER
OF AN S CORPORATION, OR PROPRIETOR, OR IN CONNECTION WITH AN
occupation, profession, or trade carried on both in and out of
the State by:

(1) separate accounting, if the Comptroller allows;
or

(2) the method that the Comptroller requires to
determine fairly the part of the income derived from or
reasonably attributable to the trade, business, profession, or
occupation carried on in the State.

10-702.

(f) If a credit is claimed under this section, the claimant
must make the addition required in [§ 10-206] § 10-205, § 10-206,
or § 10-306 of this title.

10-805.

(a) Except as provided in subsection (b) of this section
and except for a fiduciary, each resident shall file an income
tax return if, after exclusion of social security and railroad
retirement benefits that are included in federal gross income,
the resident:

(1) would be required to file a federal income tax
return under § 6012(a) of the Internal Revenue Code; or

(2) would have federal gross income that exceeds the
amount specified in § 6012(a) of the Internal Revenue Code after
the federal gross income is increased by the modifications in [§§
10-205 and 10-206] §§ 10-204 AND 10-205 of this title.

(b) A resident dependent shall file an income tax return if
the dependent:

(1) would have federal gross income that exceeds the
amount specified in § 6012(a)(1)(A)(i) of the Internal Revenue
Code after the federal gross income is modified under [§§ 10-205,