(2)    TO LIMIT OR NEGATE ANY OTHER AUTHORITY PROVIDED TO THE COMPTROLLER UNDER THIS ARTICLE, INCLUDING:

(I)    THE AUTHORITY TO MAKE ADJUSTMENTS UNDER § 10–109 OR § 10–402(D) OF THIS TITLE; OR

(II)    THE AUTHORITY TO OTHERWISE ENTER INTO AGREEMENTS AND COMPROMISES OTHERWISE ALLOWED BY LAW.

(E)    *(F)*    THE COMPTROLLER SHALL ADOPT ANY REGULATIONS THAT ARE NECESSARY OR APPROPRIATE TO CARRY OUT THIS SECTION.

10–402.

(c)    (1)    (I)    IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II)    "NONOPERATIONAL INCOME" MEANS ALL INCOME OTHER THAN OPERATIONAL INCOME.

(III)    "OPERATIONAL INCOME" MEANS ALL INCOME THAT IS APPORTIONABLE UNDER THE CONSTITUTION OF THE UNITED STATES.

(2)    (I)    IF THE TRADE OR BUSINESS IS A UNITARY BUSINESS, THE PART OF THE CORPORATION'S MARYLAND MODIFIED INCOME DERIVED FROM OR REASONABLY ATTRIBUTABLE TO TRADE OR BUSINESS CARRIED ON IN THE STATE SHALL BE DETERMINED BY ADDING:

1.    THE CORPORATION'S NONOPERATIONAL INCOME THAT IS ALLOCATED TO THE STATE UNDER SUBPARAGRAPH (II) OF THIS PARAGRAPH; AND

2.    THE PART OF THE CORPORATION'S OPERATIONAL INCOME DERIVED FROM OR REASONABLY ATTRIBUTABLE TO TRADE OR BUSINESS CARRIED ON IN THE STATE AS DETERMINED UNDER PARAGRAPH (3) OR (4) OF THIS SUBSECTION.

(II)    TO THE EXTENT ALLOWED UNDER THE CONSTITUTION OF THE UNITED STATES, IF THE PRINCIPAL PLACE FROM WHICH THE TRADE OR BUSINESS OF A CORPORATION IS DIRECTED OR MANAGED IS IN THE STATE, ALL OF THE CORPORATION'S MARYLAND MODIFIED INCOME THAT IS NONOPERATIONAL INCOME SHALL BE ALLOCATED TO THE STATE.

[(1)] (3)    Except as provided in paragraph [(2)] (4) of this subsection, if the trade or business is a unitary business, the part of the corporation's Maryland modified income THAT IS OPERATIONAL INCOME derived from or reasonably attributable to trade or business carried on in the State shall be determined using a 3–factor apportionment fraction:

(i)    the numerator of which is the sum of the property factor, the payroll factor, and twice the sales factor; and

(ii)    the denominator of which is 4.