

(2) EACH PERSONAL REPRESENTATIVE OF AN ESTATE IF THE DECEDENT WAS DOMICILED IN THE COUNTY ON THE DATE OF THE DECEDENT'S DEATH;

[(2)](3) each RESIDENT fiduciary of [an estate]:

(I) A TRUST that is principally administered in the county; OR

(II) A TRUST THAT IS OTHERWISE PRINCIPALLY CONNECTED TO THE COUNTY AND IS NOT PRINCIPALLY ADMINISTERED IN THE STATE; and

[(3)](4) except as provided in § 10-806(c) of this title, a nonresident who derives income from salary, wages, or other compensation for personal services for employment in the county.

10-203.

Except as provided in Subtitle 4 of this title, the Maryland adjusted gross income of an individual is [:

(1)] the individual's federal adjusted gross income for the taxable year as [determined under the Internal Revenue Code and] adjusted under this Part II of this subtitle [; or

(2) if the individual is a fiduciary exempt from taxation under § 408(e)(1) or § 501 of the Internal Revenue Code, the fiduciary's unrelated business taxable income for the taxable year as defined under § 512 of the Internal Revenue Code, as adjusted under this Part II of this subtitle].

10-206.

(a) The amounts under this section are added to the federal adjusted gross income of a nonresident to determine Maryland adjusted gross income.

(b) To the extent attributable to Maryland sources the addition under subsection (a) of this section includes the additions required for a resident under § 10-204 of this subtitle.

(c) The addition under subsection (a) of this section includes the additions required for a resident under § 10-205 of this subtitle.

(d) The addition under subsection (a) of this section includes the amount of any loss or adjustment to income that:

(1) is included in computing federal adjusted gross income; and

(2) is not attributable to Maryland sources.

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.