

(b) To the extent included in federal adjusted gross income, the subtraction under subsection (a) of this section includes all income other than:

(1) income derived from real or tangible personal property located in the State, whether the income is derived directly or from a fiduciary;

(2) income derived from:

(i) a business that is wholly carried on in the State and in which the individual is a partner, shareholder of an S corporation, or proprietor; or

(ii) an occupation, profession, or trade that is wholly carried on in the State;

(3) the part, allocable to the State under § 10-401 of this title, of income derived from:

(i) a business that is carried on both in and out of the State and of which the individual is a partner, shareholder of an S corporation, or proprietor; or

(ii) an occupation, profession, or trade that is carried on both in and out of the State; and

(4) income from Maryland State Lottery prizes or winnings from any other wagering, as defined in § 10-905(e) of this title, in the State.

(c) To the extent not otherwise included under subsection (b) of this section, the subtraction under subsection (a) of this section includes the amounts allowed to be subtracted for residents under § 10-207 of this subtitle.

(d) [The] SUBJECT TO § 10-219 OF THIS SUBTITLE, THE subtraction under subsection (a) of this section includes the amounts allowed to be subtracted for residents under § 10-208 of this subtitle.

(E) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES INCOME DERIVED FROM WAGES, AS DEFINED IN § 10-905(E-1) OF THIS TITLE, THAT ARE EARNED IN THIS STATE IF THE COMPTROLLER AND THE STATE IN WHICH THE NONRESIDENT RESIDES HAVE AGREED IN WRITING TO ALLOW A RECIPROCAL EXEMPTION FROM TAX AND WITHHOLDING FOR THE WAGES OF RESIDENTS OF EACH STATE THAT ARE EARNED IN THE OTHER STATE.

10-212.

(A) To determine Maryland taxable income, a fiduciary OTHER THAN A PERSONAL REPRESENTATIVE may deduct \$200 as an exemption.

(B) TO DETERMINE MARYLAND TAXABLE INCOME, A PERSONAL REPRESENTATIVE MAY DEDUCT \$600 AS AN EXEMPTION.