

## Article - Tax - General

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§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.

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