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§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.

(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, member of a limited liability company as defined under Title 4A of the Corporations and Associations Article, but only to the extent the company is taxable as a partnership under § 761 of the Internal Revenue Code, 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, member of a limited liability company as defined under Title 4A of the Corporations and Associations Article, but only to the extent the company is taxable as a partnership under § 761 of the Internal Revenue Code, 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) 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(f) 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.

(f) The subtraction under subsection (a) of this section includes income derived from wages that are earned in the State by a nonresident rendering police, fire, rescue, or emergency services in an area covered under a state of emergency declared by the Governor under § 14-107 of the Public Safety Article if the wages are paid by:

(1) a nonprofit organization not registered to do business in the State and not otherwise doing business in the State; or

(2) a state, county, or political subdivision of a state, other than the State of Maryland.

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