

Article - Tax - General

§10–306.

(a) In addition to the modification under § 10–305 of this subtitle, the amounts under this section are added to the federal taxable income of a corporation to determine Maryland modified income.

(b) The addition under subsection (a) of this section includes the additions required for an individual under:

(1) § 10–205(b) of this title (Enterprise zone wage credit, employment opportunity credit, disability credit, and qualified ex–felon employee credit);

(2) § 10–205(c) of this title (Reforestation and timber stand modification);

(3) § 10–205(e) of this title (Net operating loss modification);

(4) § 10–205(g) of this title (Unlicensed child care facility operating expenses); and

(5) § 10–205(i) of this title (Maryland research and development tax credit).

(c) Repealed.

(d) Repealed.

(e) Repealed.

(f) The addition under subsection (a) of this section includes the amount of a credit claimed under § 10–726 of this title for research and development expenses for cellulosic ethanol technology.