

10-207.

(a) To the extent included in federal adjusted gross income, the amounts under this section are subtracted from the federal adjusted gross income of an individual to determine Maryland adjusted gross income.

(Q-1) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) "APPLICABLE POVERTY INCOME THRESHOLD LEVEL" MEANS THE AMOUNT SPECIFIED IN THE POVERTY INCOME GUIDELINE STANDARD THAT CORRESPONDS TO THE NUMBER OF EXEMPTIONS TO WHICH THE INDIVIDUAL IS ENTITLED AND CLAIMS UNDER ~~§-10-211~~ § 10-211(1) OF THIS SUBTITLE.

(III) "ELIGIBLE LOW INCOME TAXPAYER" MEANS AN INDIVIDUAL, OR AN INDIVIDUAL AND THE INDIVIDUAL'S SPOUSE IF THEY FILE A JOINT INCOME TAX RETURN OR COMBINED SEPARATE RETURNS:

~~1. WHOSE FEDERAL ADJUSTED GROSS INCOME AND WHOSE INCOME AS DEFINED BY §-61(A)(1) OF THE INTERNAL REVENUE CODE ARE EACH NOT GREATER THAN THE APPLICABLE POVERTY INCOME THRESHOLD; AND~~

1. WHOSE FEDERAL ADJUSTED GROSS INCOME AS MODIFIED UNDER §§ 10-205 AND 10-206 OF THIS SUBTITLE DOES NOT EXCEED THE APPLICABLE POVERTY INCOME LEVEL;

2. WHOSE EARNED INCOME AS DEFINED UNDER § 32(C)(2) OF THE INTERNAL REVENUE CODE DOES NOT EXCEED THE APPLICABLE POVERTY INCOME LEVEL; AND

~~3. WHO IS NOT CLAIMED AS AN EXEMPTION ON ANOTHER INDIVIDUAL'S TAX RETURN UNDER § 10-211 OF THIS SUBTITLE.~~

(IV) "POVERTY INCOME GUIDELINE STANDARD" MEANS THE LATEST AVAILABLE POVERTY INCOME GUIDELINE PUBLISHED BY THE UNITED STATES GOVERNMENT AT THE TIME THE MARYLAND INCOME TAX FORMS ARE PRINTED, AS ADJUSTED FOR INFLATION BY THE COMPTROLLER, MOST RECENT POVERTY INCOME GUIDELINE PUBLISHED BY THE UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES, AVAILABLE AS OF JULY 1 OF THE TAXABLE YEAR.

(2) FOR ANY ELIGIBLE LOW INCOME TAXPAYER, THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT OF ~~INCOME DEFINED BY §-61(A)(1)~~ EARNED INCOME AS DEFINED UNDER § 32(C)(2) OF THE INTERNAL REVENUE CODE.

10-211.