

**2017 Maryland Code**

**Tax - General**

**Title 10 - Income Tax**

**Subtitle 2 - Maryland Taxable Income Calculations for Individual**

**Part II - Maryland Adjusted Gross Income**

**§ 10-210.1. Further modifications -- Depreciation deduction; net operating loss deduction.**

**Universal Citation:** MD Tax-Gen Code § 10-210.1 (2017)

(b) In general. -- In addition to the modifications under §§ 10-204 through 10-210 of this subtitle, to determine Maryland adjusted gross income of an individual:

(3) (i) except as provided in item (ii) of this item, an amount is added to or subtracted from federal adjusted gross income to reflect the determination of the maximum aggregate costs that the taxpayer may treat as an expense under § 179 of the Internal Revenue Code for any taxable year without regard to any changes made to that section after December 31, 2002:

1. increasing above \$ 25,000 the dollar limitation set forth in § 179(b)(1) of the Internal Revenue Code; or

2. increasing above \$ 200,000 the phase-out threshold set forth in § 179(b)(2) of the Internal Revenue Code; and

(ii) item (i) of this item does not apply to property that is placed in service by a manufacturing entity on or after January 1, 2019;