



COMPTROLLER
of MARYLAND

Serving the People

State of Maryland

Personal Income Tax Statistics of Income

Tax Year 2000

Peter Franchot
Comptroller of Maryland

June 11, 2009

Honorable Martin O'Malley
Governor of Maryland
State House
Annapolis, Maryland 21404

Honorable Thomas V. M. Miller, Jr.
President of the Senate
State House
Annapolis, Maryland 21404

Honorable Michael E. Busch
Speaker of the House
State House
Annapolis, Maryland 21404

Gentlemen:

In compliance with Tax – General Article 10-223(c), the Comptroller's Office has compiled the accompanying Statistics of Income Report. This report contains detailed information on Maryland's personal income tax base for the state, its 23 counties, and Baltimore City.

I am pleased to submit to you this report, which contains information for Tax Year 2000.

Cordially yours,

A handwritten signature in black ink that reads "Peter Franchot". The signature is written in a cursive style with a prominent flourish at the end.

Peter Franchot

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- Educator Expenses
- Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials
- Health Savings Account Deduction
- Moving Expenses

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INTRODUCTION

Section 10-223 of the Tax-General Article requires the Comptroller to collect and compile statistical information from Maryland income tax returns, including component items of adjusted gross income, itemized deductions, and addition and subtraction modifications. The information is compiled annually for the State, each county and Baltimore City.

Since 1967, the Comptroller has published aggregate information on income, deductions, exemptions, modifications and tax liabilities for the State and its component subdivisions in an *Income Tax Summary Report*. However, the detailed information required by law is not collected by the State. This data is contained on federal tax returns filed by Maryland taxpayers.

METHODOLOGY

In a departure from prior versions of the *Statistics of Income Report*, parts of this report have been produced without using data sampling. Figures that appear in this report are the actual figures from returns filed with the Maryland Comptroller and federal income tax returns. The federal and State files were matched, but many Maryland returns had no corresponding federal return. This was largely because the federal information included only federal returns filed using a Maryland address. As one would expect, most nonresident returns and the returns of taxpayers who moved out of the State during the tax year were not included in the federal file. Other information is not captured by the imaging system used to process tax returns or was unavailable due to timing and/or other factors, making the use of actual figures was impossible. Whenever detailed information was missing, a sampling of returns was used. Additional data were captured from those returns; those data were then used to impute the missing detail.

Starting with this report, the data is stratified into twelve income groups based on Maryland Adjusted Gross Income (MD AGI). In prior reports taxpayers with MD AGI over \$100,000 were divided into two groups: over and under \$200,000. The under \$200,000 stratum has been broken into two segments, with the dividing line at \$150,000. As the median household income in the State is now over \$50,000, having as many strata above that line as below seemed appropriate.

ERROR RESOLUTION AND EDITING

Because sampling was not used for a large portion of the data presented in this version of the report, the number of data checks necessary was reduced. Figures generated were compared with the *Income Tax Summary Report* and prior *Statistics of Income* reports. In addition, the figures were reviewed to ensure they are in line with changes in the tax code and economic conditions.

COMPARABILITY WITH PRIOR REPORTS

Changes in federal and State law and improvements in the techniques used in creating the database will affect comparisons of the databases from year to year. The expansion in the number of income classifiers as well as an increase in the number of items presented from the return detail will provide additional data for this report and reports for later tax years. Overall this change should result in better information.

Legislative Changes: For tax year 2000, the maximum pension income exclusion for taxpayers 65 and over, or totally disabled, increased from \$16,100 for tax year 1999 to \$16,500. The percentage of the federal earned income credit used in the calculation of Maryland's refundable earned income credit was increased from 10% for tax year 1999 to 15%.

In addition, law changes created a number of tax credits for tax year 2000. A new credit was established for 100% of the premiums paid for long-term care insurance by the taxpayer for coverage of the taxpayer or the taxpayer's spouse, parent, stepparent, child, or stepchild, up to \$500 for each insured. An income tax credit was added for dependent and child care expenses. The credit, which is tied to the federal dependent care credit, is subject to a phase-out for higher income taxpayers. Another credit was established for up to \$1,500 of the unreimbursed amount paid by Maryland teachers for graduate-level courses required to maintain certification.

TABLE DESCRIPTIONS

Table 1 presents the distribution of returns by Maryland adjusted gross income class and number of regular exemptions. Regular exemptions are the personal exemptions provided for the taxpayer, spouse and dependents, and do not include the aged or blind exemptions for the taxpayer and spouse, but do include aged dependents.

Table 2 presents the number and dollar value of the regular personal exemptions by Maryland adjusted gross income class and filing status. Qualified Widow(er) returns are included in the Single filing status.

Table 3 presents the number of returns by Maryland adjusted gross income class and filing status. As in Table 2, Qualified Widow(er) returns are included in the Single filing status.

Table 4 presents the number of returns and dollar values for Maryland and federal income tax items by Maryland adjusted gross income class. The table follows the Maryland tax form beginning with line 1 of page 1 on the tax form. Additional detail for selected items on the Maryland tax form is provided in the later sections of the table using information from federal Schedules A through E. Only returns with a non-zero value for an item are counted in the "Number of Returns" column for that item; hence there are fewer returns with Maryland adjusted gross income than there are total returns.

Table 5 presents the total number of returns and the dollar value of Maryland and federal tax items by county.

Table 6 presents the number of returns and dollar values for Maryland and federal income tax items for each county by Maryland adjusted gross income class.

Table 7 presents the number of returns and dollar values for federal adjusted gross income, wages, salaries, tips, etc., and the State refundable earned income credit for returns filed by taxpayers whose gross incomes were below the applicable minimum filing thresholds.

DISCLOSURE

For the tables in this report, disclosure adjustments are indicated as follows:

(D) indicates that the Standard Deductions were combined with the Itemized Deductions.

An asterisk (*) indicates that the data has been combined with one or more lower income classes.

For the county tables the upper income classes were consolidated for the entire table if there were disclosure issues or no returns for the entire income class.

TABLES

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Table 1 - Resident Tax Filers
Number of Returns by AGI Class and Filing Status - Tax Year 2000

Maryland AGI	<u>Single</u>	<u>Joint</u>	<u>Married Filing Separately</u>	<u>Head of Household</u>	<u>Dependent Taxpayer</u>	<u>Total Returns</u>
Less than \$25,000	500,456	166,586	34,850	226,336	175,065	1,103,293
\$25,000 < \$50,000	287,105	194,782	27,126	129,184	2,381	640,578
\$50,000 < \$75,000	91,698	206,081	9,315	35,887	436	343,417
\$75,000 < \$100,000	27,724	152,179	2,812	8,477	213	191,405
\$100,000 < \$125,000	10,054	87,618	951	2,582	108	101,313
\$125,000 < \$150,000	4,777	48,085	418	1,125	55	54,460
\$150,000 < \$175,000	2,465	27,449	297	593	50	30,854
\$175,000 < \$200,000	1,597	16,419	143	379	31	18,569
\$200,000 < \$250,000	1,755	17,940	183	350	37	20,265
\$250,000 < \$500,000	2,370	23,418	272	466	81	26,607
\$500,000 < \$1,000,000	785	7,188	110	139	39	8,261
\$1,000,000 or Greater	418	3,882	76	79	46	4,501
Total	931,204	951,627	76,553	405,597	178,542	2,543,523

Table 2 - Resident Tax Filers

Number of Returns by AGI Class and Number of Regular Exemptions (*) - Tax Year 2000

Maryland							Total
AGI	<u>1 Exemption</u>	<u>2 Exemptions</u>	<u>3 Exemptions</u>	<u>4 Exemptions</u>	<u>5+ Exemptions</u>	<u>Exemptions</u>	
Less than \$25,000	420,627	263,582	129,601	90,868	23,548	928,226	
\$25,000 < \$50,000	279,888	160,791	89,129	77,420	30,969	638,197	
\$50,000 < \$75,000	90,709	99,421	59,810	64,469	28,572	342,981	
\$75,000 < \$100,000	25,867	59,260	38,525	46,836	20,704	191,192	
\$100,000 < \$125,000	8,678	32,329	21,060	27,484	11,654	101,205	
\$125,000 < \$150,000	3,792	17,982	11,276	15,149	6,206	54,405	
\$150,000 < \$175,000	1,968	9,889	6,312	8,953	3,682	30,804	
\$175,000 < \$200,000	1,234	5,876	3,628	5,531	2,269	18,538	
\$200,000 < \$250,000	1,320	6,190	3,850	6,179	2,689	20,228	
\$250,000 < \$500,000	1,751	7,817	4,802	8,179	3,977	26,526	
\$500,000 < \$1,000,000	606	2,379	1,328	2,592	1,317	8,222	
\$1,000,000 or Greater	316	1,321	721	1,394	703	4,455	
Total	836,756	666,837	370,042	355,054	136,290	2,364,979	

(*) Dependent taxpayer returns are not included because such returns cannot use the personal exemption.

Table 3 - Resident Tax Filers
Number of Exemptions by Filing Status and AGI Class (*) - Tax Year 2000

Maryland							
AGI	Single	Joint	Married Filing Separately	Head of Household	Total	Resident Exemptions	Non-Resident Exemptions
Less than \$25,000	627,467	571,334	52,593	576,238	1,827,632	1,674,202	153,430
\$25,000 < \$50,000	327,852	653,192	42,356	324,392	1,347,792	1,324,643	23,149
\$50,000 < \$75,000	105,264	677,792	14,314	84,905	882,275	873,062	9,213
\$75,000 < \$100,000	33,136	502,159	4,341	19,838	559,474	555,096	4,378
\$100,000 < \$125,000	12,577	289,143	1,549	6,001	309,270	306,925	2,345
\$125,000 < \$150,000	6,244	157,952	677	2,703	167,576	165,833	1,743
\$150,000 < \$175,000	3,295	91,222	460	1,391	96,368	95,334	1,034
\$175,000 < \$200,000	2,139	54,925	239	899	58,202	57,480	722
\$200,000 < \$250,000	2,381	60,908	310	827	64,426	63,381	1,045
\$250,000 < \$500,000	3,288	80,975	439	1,105	85,807	83,843	1,964
\$500,000 < \$1,000,000	1,071	25,173	179	317	26,740	25,951	789
\$1,000,000 or Greater	593	13,554	134	180	14,461	13,856	605
Total	1,125,307	3,178,329	117,591	1,018,796	5,440,023	5,239,606	200,417

(*) Dependent taxpayer returns are not included because such returns cannot use the personal exemption.

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, etc.		Interest		Dividends		Taxable Refunds, Credits, or Offsets of State and Local Income Taxes	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	598,498	10,513,177	300,126	649,212	125,569	277,572	79,249	60,040
\$25,000 < \$50,000	568,708	20,083,665	343,128	552,761	138,539	324,996	202,080	143,299
\$50,000 < \$75,000	315,719	18,280,646	257,689	392,482	119,919	300,289	192,779	154,070
\$75,000 < \$100,000	178,649	14,190,146	163,743	279,934	90,716	254,352	125,207	114,069
\$100,000 < \$125,000	94,482	9,402,368	91,722	195,159	59,449	206,423	66,813	70,560
\$125,000 < \$150,000	50,155	5,914,922	50,556	143,680	36,782	168,560	34,403	41,058
\$150,000 < \$175,000	28,068	3,775,244	29,041	102,698	22,829	133,450	18,572	25,089
\$175,000 < \$200,000	16,693	2,497,978	17,579	78,813	14,599	102,281	10,709	16,267
\$200,000 < \$250,000	17,757	3,019,340	19,174	109,119	16,652	148,982	11,173	20,672
\$250,000 < \$500,000	22,438	5,148,036	25,260	252,474	23,149	346,760	14,529	44,376
\$500,000 < \$1,000,000	6,607	2,585,594	7,848	203,759	7,454	242,144	4,596	30,961
\$1,000,000 or Greater	3,532	4,486,026	4,227	582,573	4,111	552,090	2,550	69,372
Total	1,901,306	99,897,142	1,310,093	3,542,664	659,768	3,057,899	762,660	789,833

Maryland AGI	Alimony Received		Business Income or Loss		Capital Gain or Loss		Other Gain or Loss - Form 4797	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,682	19,035	79,209	397,500	102,340	620,771	3,925	(21,402)
\$25,000 < \$50,000	3,239	32,398	74,507	458,377	114,221	426,231	3,949	(4,684)
\$50,000 < \$75,000	1,452	23,467	54,636	442,386	99,796	453,780	3,537	(5,576)
\$75,000 < \$100,000	610	12,266	33,908	372,585	77,133	467,356	2,833	(3,041)
\$100,000 < \$125,000	281	6,518	19,527	322,305	52,118	445,297	2,092	(2,274)
\$125,000 < \$150,000	162	4,710	11,131	279,944	33,289	381,655	1,544	(5,073)
\$150,000 < \$175,000	62	1,608	6,966	222,565	21,148	351,207	1,156	(2,141)
\$175,000 < \$200,000	43	2,001	4,573	181,479	13,754	275,373	941	(2,095)
\$200,000 < \$250,000	35	1,908	5,286	262,575	15,942	440,656	1,249	(310)
\$250,000 < \$500,000	59	4,454	7,202	501,143	22,555	1,165,905	2,952	(6,699)
\$500,000 < \$1,000,000	30	3,218	2,064	214,783	7,394	991,979	1,602	(6,405)
\$1,000,000 or Greater	*	*	995	208,020	4,109	4,080,129	1,151	(13,891)
Total	8,655	111,583	300,004	3,863,662	563,799	10,100,339	26,931	(73,591)

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2000

(\$ in thousands)

Maryland AGI	Taxable Distributions from IRA		Taxable Amount of Pensions and Annuities		Rents, Royalties, Partnerships, Estates, or Trusts, etc.		Farm Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	44,206	229,992	147,020	1,921,227	37,098	(400,258)	3,445	(21,406)
\$25,000 < \$50,000	43,617	334,678	114,193	2,104,673	45,217	72,118	3,054	(7,687)
\$50,000 < \$75,000	29,402	303,263	69,226	1,484,832	42,108	84,982	2,053	(1,935)
\$75,000 < \$100,000	19,089	240,422	41,584	963,764	32,432	125,909	1,134	(2,563)
\$100,000 < \$125,000	10,608	178,735	23,229	607,107	22,359	145,753	703	(3,522)
\$125,000 < \$150,000	5,473	123,689	12,794	381,977	14,338	167,081	438	(21,472)
\$150,000 < \$175,000	3,055	87,004	7,113	232,393	8,504	153,521	237	(1,647)
\$175,000 < \$200,000	1,803	58,204	4,339	151,758	6,116	167,760	163	(1,660)
\$200,000 < \$250,000	2,004	75,967	4,667	175,907	7,866	296,856	239	(1,322)
\$250,000 < \$500,000	2,486	129,935	5,462	220,486	13,610	1,176,442	381	(2,611)
\$500,000 < \$1,000,000	647	46,735	1,429	63,494	5,393	1,118,621	163	(6,953)
\$1,000,000 or Greater	316	34,560	903	53,217	3,107	3,029,916	125	(5,507)
Total	162,706	1,843,184	431,959	8,360,835	238,148	6,138,701	12,135	(78,285)

Maryland AGI	Unemployment Compensation		Taxable Amount of Social Security and Tier I Railroad Benefits		Other and Unallocated Income		Total Income	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	36,696	98,175	52,806	175,686	121,842	(859,645)	745,753	13,659,675
\$25,000 < \$50,000	24,730	62,259	78,656	640,622	132,735	48,813	630,903	25,272,519
\$50,000 < \$75,000	12,434	30,845	34,456	390,062	87,875	73,192	340,029	22,406,784
\$75,000 < \$100,000	5,210	13,789	15,987	192,949	55,040	59,531	189,835	17,281,465
\$100,000 < \$125,000	2,113	5,557	8,562	111,584	32,026	48,648	100,482	11,740,217
\$125,000 < \$150,000	861	2,355	5,001	67,950	18,758	37,380	53,854	7,688,416
\$150,000 < \$175,000	395	1,099	3,059	43,927	11,520	26,544	30,495	5,152,560
\$175,000 < \$200,000	214	625	2,055	30,897	7,525	22,893	18,314	3,582,575
\$200,000 < \$250,000	185	592	2,453	37,800	8,781	34,769	19,904	4,623,513
\$250,000 < \$500,000	201	724	3,565	59,344	13,315	41,461	25,914	9,082,228
\$500,000 < \$1,000,000	36	189	1,141	19,980	4,676	52,024	7,965	5,559,072
\$1,000,000 or Greater	*	*	603	12,142	2,734	184,341	4,270	13,274,040
Total	83,075	216,209	208,344	1,782,943	496,827	(230,049)	2,167,718	139,323,064

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2000

(\$ in thousands)

Maryland AGI	Educator Expenses		Business Expenses of Reservists, Performing Artists, and Fee-basis Government Officials		Health Savings Account Deduction		Moving Expenses	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000					132	167	7,108	14,482
\$25,000 < \$50,000					209	259	4,079	11,184
\$50,000 < \$75,000					185	249	1,994	5,646
\$75,000 < \$100,000	Not applicable until		Not applicable until		117	173	1,096	3,576
\$100,000 < \$125,000	Tax Year 2004		Tax Year 2004		82	156	619	2,053
\$125,000 < \$150,000					59	134	352	1,552
\$150,000 < \$175,000					34	76	217	1,036
\$175,000 < \$200,000					13	30	114	627
\$200,000 < \$250,000					34	81	135	682
\$250,000 < \$500,000					70	191	128	3,719
\$500,000 < \$1,000,000					38	114	23	168
\$1,000,000 or Greater					14	50	17	428
Total					987	1,680	15,882	45,153

Maryland AGI	One-Half of Self- Employment Tax		Self-Employed SEP, SIMPLE, and Qualified Plans		Self-Employed Health Insurance Deduction		Penalty on Early Withdrawal of Savings	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	58,393	41,769	1,564	6,089	12,268	20,871	3,984	1,260
\$25,000 < \$50,000	48,204	46,510	3,027	12,659	11,651	22,247	3,787	1,026
\$50,000 < \$75,000	35,757	41,861	3,895	19,278	7,967	16,642	2,550	765
\$75,000 < \$100,000	22,441	31,504	3,851	22,868	5,177	12,265	1,485	425
\$100,000 < \$125,000	13,785	23,758	3,390	24,644	3,599	9,101	800	253
\$125,000 < \$150,000	8,679	17,635	2,644	23,933	2,612	7,119	411	180
\$150,000 < \$175,000	5,883	14,025	2,170	23,091	1,923	5,428	202	118
\$175,000 < \$200,000	4,142	11,000	1,688	19,731	1,490	4,534	128	59
\$200,000 < \$250,000	5,259	15,379	2,291	33,054	2,067	6,770	149	111
\$250,000 < \$500,000	8,512	31,915	4,185	82,293	3,945	14,508	184	188
\$500,000 < \$1,000,000	2,858	15,278	1,517	39,903	1,826	7,799	57	101
\$1,000,000 or Greater	1,231	5,567	637	21,917	1,019	5,221	26	14
Total	215,144	296,201	30,859	329,460	55,544	132,505	13,763	4,500

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2000

(\$ in thousands)

Maryland AGI	Alimony Paid		IRA Deduction		Student Loan Interest Deduction	
	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,352	10,040	14,109	25,650	22,863	12,968
\$25,000 < \$50,000	1,995	13,906	22,765	43,745	38,203	26,427
\$50,000 < \$75,000	2,005	16,032	13,461	28,342	15,218	7,120
\$75,000 < \$100,000	1,527	15,496	8,440	18,896	217	170
\$100,000 < \$125,000	974	11,041	5,009	11,690	41	43
\$125,000 < \$150,000	670	9,318	2,804	6,727	12	12
\$150,000 < \$175,000	422	6,854	1,214	3,152	12	14
\$175,000 < \$200,000	279	5,182	607	1,931	13	22
\$200,000 < \$250,000	364	7,360	685	2,240	*	*
\$250,000 < \$500,000	645	17,909	1,052	3,565	*	*
\$500,000 < \$1,000,000	241	11,907	293	979	-	-
\$1,000,000 or Greater	165	15,766	145	513	-	-
Total	10,639	140,811	70,584	147,430	76,579	46,776

Maryland AGI	Tuition and Fees Deduction		Total Adjustments on Federal Return		Federal Adjusted Gross Income	
	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000			99,899	133,297	745,806	13,526,402
\$25,000 < \$50,000			109,644	177,964	630,905	25,094,574
\$50,000 < \$75,000			65,265	135,936	340,028	22,270,861
\$75,000 < \$100,000			33,466	105,373	189,832	17,176,101
\$100,000 < \$125,000	No data available until		20,221	82,738	100,480	11,657,484
\$125,000 < \$150,000	Tax Year 2004		12,415	66,610	53,853	7,621,809
\$150,000 < \$175,000			7,817	53,795	30,494	5,098,767
\$175,000 < \$200,000			5,294	43,101	18,314	3,539,475
\$200,000 < \$250,000			6,685	65,681	19,904	4,557,833
\$250,000 < \$500,000			10,820	154,299	25,914	8,927,932
\$500,000 < \$1,000,000			3,834	76,248	7,965	5,482,825
\$1,000,000 or Greater			2,053	49,475	4,270	13,224,565
Total			377,413	1,144,517	2,167,765	138,178,628

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2000

(\$ in thousands)

Maryland AGI	Interest on State and Local Obligations Other than Maryland		Taxable Tax Preference Items		Lump Sum Distributions		Unallocated and Other Additions	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	4,440	12,309	63	75	218	668	23,615	45,403
\$25,000 < \$50,000	7,385	15,575	119	675	376	1,333	44,779	74,585
\$50,000 < \$75,000	6,119	17,640	93	167	172	495	31,389	53,565
\$75,000 < \$100,000	4,081	13,440	32	102	85	537	20,317	40,231
\$100,000 < \$125,000	3,172	11,769	24	55	68	436	11,056	26,851
\$125,000 < \$150,000	2,128	10,192	12	49	42	540	6,167	17,692
\$150,000 < \$175,000	1,234	6,807	53	6,412	50	704	3,699	12,149
\$175,000 < \$200,000	906	5,850	*	*	*	*	2,349	10,209
\$200,000 < \$250,000	826	4,958	*	*	*	*	3,170	18,729
\$250,000 < \$500,000	1,482	12,298	*	*	*	*	5,515	47,321
\$500,000 < \$1,000,000	601	8,974	*	*	*	*	2,289	32,068
\$1,000,000 or Greater	532	18,740	*	*	*	*	1,723	117,234
Total	32,906	138,552	396	7,535	1,011	4,713	156,068	496,037

Maryland AGI	Total Additions		Taxable Refunds, Credits, or Offsets of State and Local Income Taxes		Child and Dependent Care Expenses		Interest on U.S. Obligations	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	28,044	58,451	58,343	37,454	38,076	95,649	25,876	159,560
\$25,000 < \$50,000	52,325	92,168	182,502	116,737	30,634	73,781	27,248	81,682
\$50,000 < \$75,000	37,182	71,867	179,795	132,377	28,469	66,772	17,883	51,586
\$75,000 < \$100,000	24,128	54,311	117,909	99,063	19,548	45,577	11,663	26,417
\$100,000 < \$125,000	13,876	39,111	62,893	58,590	12,309	25,826	8,721	25,458
\$125,000 < \$150,000	8,064	28,473	32,181	32,785	6,722	13,726	4,956	14,908
\$150,000 < \$175,000	4,792	19,261	17,249	19,241	3,779	7,722	2,800	8,181
\$175,000 < \$200,000	3,142	16,162	9,872	12,159	2,329	4,575	1,777	5,995
\$200,000 < \$250,000	3,901	23,786	10,133	15,586	1,889	4,119	2,907	16,331
\$250,000 < \$500,000	6,814	59,908	13,014	30,815	2,728	6,037	4,077	28,569
\$500,000 < \$1,000,000	2,829	41,213	4,056	19,366	972	2,239	1,364	16,534
\$1,000,000 or Greater	2,153	142,122	2,192	36,871	582	1,405	908	70,761
Total	187,250	646,833	690,139	611,044	148,037	347,428	110,180	505,982

Table 4 -- Resident Tax Filers
Selected Income and Tax Detail for State of Maryland - Tax Year 2000
(\$ in thousands)

Maryland AGI	Pension Exclusion		Taxable Social Security and RR Benefits		Income Received During Period of Nonresident Status		Other & Unallocated Subtractions	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	96,609	878,738	48,713	156,621	109,856	1,663,772	14,359	204,981
\$25,000 < \$50,000	57,159	437,487	74,491	605,479	84,504	850,810	14,607	91,017
\$50,000 < \$75,000	19,787	161,225	32,675	363,860	63,057	421,256	14,695	84,467
\$75,000 < \$100,000	9,665	79,163	15,096	178,712	42,545	248,105	10,223	50,768
\$100,000 < \$125,000	4,402	34,364	8,055	102,847	19,943	134,633	9,335	57,289
\$125,000 < \$150,000	2,627	20,113	4,668	62,276	11,442	85,494	5,279	33,768
\$150,000 < \$175,000	1,606	11,555	2,861	40,326	7,051	67,466	3,120	16,308
\$175,000 < \$200,000	1,066	7,888	1,921	28,417	4,398	39,539	2,056	25,220
\$200,000 < \$250,000	87	697	2,297	34,145	4,737	36,146	3,425	40,877
\$250,000 < \$500,000	163	1,365	3,287	52,267	6,450	77,116	5,154	81,292
\$500,000 < \$1,000,000	68	925	1,035	17,512	2,040	44,960	1,973	34,773
\$1,000,000 or Greater	84	1,761	531	10,117	1,126	96,119	1,402	121,528
Total	193,323	1,635,281	195,630	1,652,579	357,149	3,765,416	85,628	842,288

Maryland AGI	Two-Income Married Couples		Total Subtractions		Maryland Itemized Deductions		Maryland Standard Deductions	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	65,011	65,242	281,165	3,561,058	124,658	1,061,048	610,299	1,337,093
\$25,000 < \$50,000	124,240	127,145	342,504	2,392,539	312,737	3,450,577	318,459	920,907
\$50,000 < \$75,000	158,160	175,139	270,834	1,461,692	267,245	3,492,260	72,713	235,512
\$75,000 < \$100,000	122,809	137,739	169,114	868,975	170,371	2,640,927	19,425	66,444
\$100,000 < \$125,000	74,719	82,009	92,506	523,358	93,835	1,686,139	6,625	22,904
\$125,000 < \$150,000	41,064	44,945	50,042	310,376	50,918	1,017,793	2,930	10,089
\$150,000 < \$175,000	23,448	25,467	28,458	197,162	28,983	628,028	1,504	5,233
\$175,000 < \$200,000	13,997	15,126	17,036	139,702	17,403	404,142	911	3,137
\$200,000 < \$250,000	15,697	17,318	18,610	165,637	18,997	490,219	899	3,126
\$250,000 < \$500,000	20,368	22,051	24,264	301,852	24,698	802,974	1,212	4,143
\$500,000 < \$1,000,000	6,358	6,822	7,539	148,135	7,594	391,866	370	1,235
\$1,000,000 or Greater	3,320	3,525	4,064	362,197	4,035	785,728	234	811
Total	669,191	722,528	1,306,136	10,432,683	1,121,474	16,851,701	1,035,581	2,610,634

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2000

(\$ in thousands)

Maryland AGI	Federal AGI on Maryland Return		Total Additions		Total Subtractions		Maryland AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	745,806	13,526,402	28,044	58,451	281,165	3,561,058	743,063	10,023,795
\$25,000 < \$50,000	630,905	25,094,574	52,325	92,168	342,504	2,392,539	631,346	22,794,203
\$50,000 < \$75,000	340,028	22,270,861	37,182	71,867	270,834	1,461,692	340,055	20,881,036
\$75,000 < \$100,000	189,832	17,176,101	24,128	54,311	169,114	868,975	189,844	16,361,437
\$100,000 < \$125,000	100,480	11,657,484	13,876	39,111	92,506	523,358	100,487	11,173,237
\$125,000 < \$150,000	53,853	7,621,809	8,064	28,473	50,042	310,376	53,856	7,339,906
\$150,000 < \$175,000	30,494	5,098,767	4,792	19,261	28,458	197,162	30,496	4,920,866
\$175,000 < \$200,000	18,314	3,539,475	3,142	16,162	17,036	139,702	18,315	3,415,935
\$200,000 < \$250,000	19,904	4,557,833	3,901	23,786	18,610	165,637	19,904	4,415,982
\$250,000 < \$500,000	25,914	8,927,932	6,814	59,908	24,264	301,852	25,915	8,685,988
\$500,000 < \$1,000,000	7,965	5,482,825	2,829	41,213	7,539	148,135	7,965	5,375,902
\$1,000,000 or Greater	4,270	13,224,565	2,153	142,122	4,064	362,197	4,270	13,004,490
Total	2,167,765	138,178,628	187,250	646,833	1,306,136	10,432,683	2,165,516	128,392,777

Maryland AGI	Total Deductions		Total Exemptions		Maryland Taxable Net Income		Maryland Tax	
	Returns	Amount	Number	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	734,958	2,398,147	1,674,202	2,079,052	681,513	6,521,627	680,763	279,772
\$25,000 < \$50,000	631,197	4,371,491	1,324,643	2,317,883	626,530	16,104,679	626,473	746,363
\$50,000 < \$75,000	339,959	3,727,790	873,062	1,563,450	339,328	15,589,726	339,323	737,273
\$75,000 < \$100,000	189,796	2,707,371	555,096	1,002,670	189,660	12,651,374	189,660	603,066
\$100,000 < \$125,000	100,460	1,709,043	306,925	554,911	100,411	8,909,266	100,411	426,527
\$125,000 < \$150,000	53,848	1,027,882	165,833	299,261	53,832	6,012,748	53,832	288,631
\$150,000 < \$175,000	30,487	633,260	95,334	171,846	30,482	4,115,759	30,482	197,923
\$175,000 < \$200,000	18,314	407,279	57,480	103,256	18,306	2,905,387	18,306	139,895
\$200,000 < \$250,000	19,896	493,344	63,381	113,503	19,890	3,809,113	19,890	183,638
\$250,000 < \$500,000	25,910	807,117	83,843	149,761	25,900	7,729,105	25,900	373,424
\$500,000 < \$1,000,000	7,964	393,102	25,951	46,315	7,960	4,936,482	7,960	238,978
\$1,000,000 or Greater	4,269	786,538	13,856	24,651	4,266	12,193,302	4,266	591,138
Total	2,157,058	19,462,364	5,239,606	8,426,559	2,098,078	101,478,568	2,097,266	4,806,628

Table 4 -- Resident Tax Filers
Selected Income and Tax Detail for State of Maryland - Tax Year 2000
(\$ in thousands)

Maryland AGI	State Non-Refundable Earned Income Credit		State Poverty Level Credit		Credit for Taxes Paid to Other States		Other Non-Refundable Personal State Tax Credits	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	190,975	54,073	17,240	1,891	5,839	1,404	10,102	1,278
\$25,000 < \$50,000	25,671	6,544	76	24	8,689	6,091	16,389	2,631
\$50,000 < \$75,000	10	9	-	-	6,917	8,060	1,540	1,173
\$75,000 < \$100,000	-	-	-	-	4,555	6,780	1,068	868
\$100,000 < \$125,000	-	-	-	-	2,776	4,635	704	534
\$125,000 < \$150,000	-	-	-	-	1,868	3,069	368	282
\$150,000 < \$175,000	-	-	-	-	1,439	2,823	208	150
\$175,000 < \$200,000	-	-	-	-	1,045	2,130	121	90
\$200,000 < \$250,000	-	-	-	-	1,630	4,034	135	100
\$250,000 < \$500,000	-	-	-	-	3,807	14,582	146	118
\$500,000 < \$1,000,000	-	-	-	-	2,181	18,039	21	12
\$1,000,000 or Greater	-	-	-	-	1,574	54,419	13	11
Total	216,656	60,626	17,316	1,915	42,320	126,066	30,815	7,247

Maryland AGI	Business Tax Credits		Total Non-Refundable Tax Credits		Maryland Tax After Non- Refundable Credits	
	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	16	3	211,492	58,650	516,473	221,123
\$25,000 < \$50,000	41	31	48,675	15,321	622,932	731,042
\$50,000 < \$75,000	49	59	8,482	9,302	338,860	727,970
\$75,000 < \$100,000	45	82	5,638	7,730	189,413	595,336
\$100,000 < \$125,000	45	100	3,498	5,270	100,283	421,257
\$125,000 < \$150,000	23	58	2,235	3,409	53,784	285,221
\$150,000 < \$175,000	30	121	1,663	3,095	30,453	194,828
\$175,000 < \$200,000	30	110	1,186	2,329	18,289	137,566
\$200,000 < \$250,000	24	90	1,775	4,224	19,871	179,414
\$250,000 < \$500,000	60	336	3,984	15,035	25,848	358,389
\$500,000 < \$1,000,000	38	260	2,224	18,310	7,952	220,667
\$1,000,000 or Greater	69	1,223	1,602	55,654	4,256	535,485
Total	470	2,473	292,454	198,329	1,928,414	4,608,298

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2000

(\$ in thousands)

Maryland AGI	Local Tax		Local Non-Refundable Earned Income Credit		Local Poverty Level Credit		Total Local Credits	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	681,513	175,213	191,027	33,869	17,791	1,564	203,555	35,433
\$25,000 < \$50,000	626,530	435,359	25,656	3,597	83	16	25,711	3,614
\$50,000 < \$75,000	339,328	421,425	10	5	-	-	10	5
\$75,000 < \$100,000	189,660	342,208	-	-	-	-	-	-
\$100,000 < \$125,000	100,411	241,387	-	-	-	-	-	-
\$125,000 < \$150,000	53,832	163,181	-	-	-	-	-	-
\$150,000 < \$175,000	30,482	111,707	-	-	-	-	-	-
\$175,000 < \$200,000	18,306	78,926	-	-	-	-	-	-
\$200,000 < \$250,000	19,890	103,473	-	-	-	-	-	-
\$250,000 < \$500,000	25,900	210,386	-	-	-	-	-	-
\$500,000 < \$1,000,000	7,960	134,601	-	-	-	-	-	-
\$1,000,000 or Greater	4,266	333,097	-	-	-	-	-	-
Total	2,098,078	2,750,963	216,693	37,471	17,874	1,580	229,276	39,052

Maryland AGI	Local Tax After Non- Refundable Credits		Chesapeake Bay and Endangered Species Fund		Other Contributions		Refundable Earned Income Credit	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	527,858	139,779	12,365	133	4,051	23	83,742	22,439
\$25,000 < \$50,000	624,947	431,745	12,117	173	3,462	28	422	32
\$50,000 < \$75,000	339,328	421,420	9,276	193	2,367	22	-	-
\$75,000 < \$100,000	189,660	342,208	6,682	170	1,602	18	-	-
\$100,000 < \$125,000	100,411	241,387	4,189	117	1,030	12	-	-
\$125,000 < \$150,000	53,832	163,181	2,494	80	600	9	-	-
\$150,000 < \$175,000	30,482	111,707	1,373	47	353	6	-	-
\$175,000 < \$200,000	18,306	78,926	762	26	226	3	-	-
\$200,000 < \$250,000	19,890	103,473	691	28	192	4	-	-
\$250,000 < \$500,000	25,900	210,386	714	29	218	5	-	-
\$500,000 < \$1,000,000	7,960	134,601	161	9	57	1	-	-
\$1,000,000 or Greater	4,266	333,097	58	4	15	1	-	-
Total	1,942,840	2,711,910	50,882	1,009	14,173	132	84,164	22,471

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2000

(\$ in thousands)

Maryland AGI	Refundable Heritage Structure Rehabilitation Credit		Rent & Royalty Income		Rent & Royalty Loss		Partnership Income	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000			13,162	75,806	14,030	135,486	9,569	306,722
\$25,000 < \$50,000			14,283	80,898	19,017	148,183	12,559	188,774
\$50,000 < \$75,000			12,219	78,563	18,531	119,378	12,559	210,417
\$75,000 < \$100,000	Credit was not refundable until TY 2001		9,249	64,090	14,430	93,741	10,359	220,444
\$100,000 < \$125,000			6,458	52,053	9,593	65,470	8,130	220,875
\$125,000 < \$150,000			4,410	43,227	5,468	31,512	6,044	209,949
\$150,000 < \$175,000			3,194	35,740	2,334	20,962	4,629	223,290
\$175,000 < \$200,000			2,238	27,556	1,567	15,098	3,682	199,387
\$200,000 < \$250,000			2,857	42,800	1,952	22,420	5,091	332,682
\$250,000 < \$500,000			4,542	109,167	2,938	68,974	10,224	1,261,886
\$500,000 < \$1,000,000			1,704	65,928	1,080	23,120	4,510	1,278,481
\$1,000,000 or Greater			1,042	101,809	611	22,816	2,691	2,923,510
Total			75,358	777,637	91,551	767,160	90,047	7,576,417

Maryland AGI	Partnership Loss		Rent & Royalty Income or Loss		Partnership Income or Loss		Estate or Trust Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	9,067	641,257	24,121	(59,680)	14,844	(334,535)	1,430	6,564
\$25,000 < \$50,000	10,273	126,526	29,895	(67,286)	17,898	62,248	1,470	7,204
\$50,000 < \$75,000	10,378	102,498	27,747	(40,815)	17,525	107,919	1,344	9,405
\$75,000 < \$100,000	8,534	81,003	21,290	(29,651)	14,115	139,441	1,046	8,043
\$100,000 < \$125,000	6,451	74,507	14,286	(13,417)	10,618	146,368	840	8,818
\$125,000 < \$150,000	4,863	64,957	8,551	11,715	7,660	144,991	637	7,378
\$150,000 < \$175,000	3,566	103,233	4,233	14,778	5,726	120,057	449	6,561
\$175,000 < \$200,000	2,798	60,762	2,798	12,459	4,395	138,626	344	6,228
\$200,000 < \$250,000	3,937	68,637	3,564	20,380	6,007	264,045	468	9,378
\$250,000 < \$500,000	7,844	216,098	5,520	40,192	11,589	1,045,787	876	17,042
\$500,000 < \$1,000,000	3,557	225,733	2,057	42,808	4,967	1,052,748	415	19,894
\$1,000,000 or Greater	2,340	715,255	1,263	78,993	2,954	2,208,256	305	74,846
Total	73,608	2,480,466	145,325	10,476	118,298	5,095,951	9,624	181,361

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2000

(\$ in thousands)

Maryland AGI	Medical and Dental Expenses		Medical Deduction Allowed Limitation		Income or Sales Taxes Paid		Real Estate Taxes Paid	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	73,084	420,637	57,918	308,830	119,671	200,525	103,258	189,026
\$25,000 < \$50,000	113,503	573,854	66,994	295,804	302,383	735,843	255,404	459,216
\$50,000 < \$75,000	71,108	360,124	26,489	133,494	265,849	1,073,315	248,253	488,761
\$75,000 < \$100,000	38,420	206,180	9,677	64,544	170,498	975,303	166,303	384,234
\$100,000 < \$125,000	19,889	113,635	3,658	33,447	93,205	689,018	92,648	250,564
\$125,000 < \$150,000	11,359	66,531	1,558	17,925	50,258	460,760	50,396	155,728
\$150,000 < \$175,000	6,689	40,794	748	11,184	28,367	308,981	28,727	98,951
\$175,000 < \$200,000	4,299	27,662	396	7,988	16,939	216,446	17,314	64,685
\$200,000 < \$250,000	5,167	31,836	388	7,256	18,331	280,430	18,908	78,273
\$250,000 < \$500,000	7,639	49,347	398	11,150	23,523	560,699	24,623	123,151
\$500,000 < \$1,000,000	2,730	20,737	96	6,467	7,100	346,391	7,554	49,853
\$1,000,000 or Greater	1,410	105,668	203	98,714	3,696	674,637	4,036	38,242
Total	355,297	2,017,005	168,523	996,803	1,099,820	6,522,348	1,017,424	2,380,684

Maryland AGI	Taxes Paid Deduction		Home Mortgage Interest		Investment Interest		Total Interest Paid Deduction	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	141,743	424,175	91,410	614,381	2,908	28,713	94,429	664,890
\$25,000 < \$50,000	320,233	1,265,258	242,011	1,643,527	4,657	10,644	248,093	1,710,321
\$50,000 < \$75,000	279,030	1,638,033	236,033	1,890,608	6,135	12,814	241,315	1,959,390
\$75,000 < \$100,000	179,018	1,425,011	156,233	1,473,297	5,723	12,403	159,720	1,527,591
\$100,000 < \$125,000	98,230	988,228	85,892	931,785	4,868	12,606	87,916	971,180
\$125,000 < \$150,000	53,100	648,747	46,083	563,593	3,629	10,804	47,317	590,053
\$150,000 < \$175,000	30,086	430,821	25,999	348,740	2,795	10,618	26,790	369,031
\$175,000 < \$200,000	18,077	298,062	15,420	223,324	2,095	8,319	15,967	238,843
\$200,000 < \$250,000	19,664	382,521	16,579	264,020	2,986	17,345	17,279	290,199
\$250,000 < \$500,000	25,538	739,477	20,764	395,342	5,867	49,247	22,036	457,630
\$500,000 < \$1,000,000	7,825	434,611	6,083	146,040	2,668	48,980	6,666	200,283
\$1,000,000 or Greater	4,190	816,408	2,996	85,215	2,088	131,005	3,612	220,282
Total	1,176,734	9,491,352	945,503	8,579,872	46,419	353,498	971,140	9,199,693

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2000

(\$ in thousands)

Maryland AGI	Cash Contributions		Noncash and Carryover Contributions		Total Charitable Contributions		Casualty and Theft Losses	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	118,673	257,159	74,751	118,637	125,087	329,935	567	3,988
\$25,000 < \$50,000	276,359	577,570	188,049	178,202	290,678	742,029	811	5,535
\$50,000 < \$75,000	246,805	527,335	172,806	169,653	258,643	679,590	426	4,127
\$75,000 < \$100,000	163,709	390,581	119,311	131,880	169,996	511,483	244	2,434
\$100,000 < \$125,000	91,811	256,426	68,457	93,475	94,612	338,133	103	1,286
\$125,000 < \$150,000	50,028	156,884	37,487	62,141	51,292	208,807	64	793
\$150,000 < \$175,000	28,518	98,574	21,360	46,412	29,176	132,598	25	299
\$175,000 < \$200,000	17,151	65,673	12,712	32,757	17,539	91,166	15	130
\$200,000 < \$250,000	18,722	85,927	13,596	46,036	19,136	117,454	14	266
\$250,000 < \$500,000	24,471	160,445	17,024	100,054	24,916	231,751	21	557
\$500,000 < \$1,000,000	7,462	98,624	5,006	100,640	7,633	170,181	12	659
\$1,000,000 or Greater	3,985	212,511	2,584	460,805	4,098	501,878	*	*
Total	1,047,694	2,887,709	733,143	1,540,692	1,092,806	4,055,005	2,302	20,074

Maryland AGI	Job Expenses and Miscellaneous Deductions Before Limitation		Job Expenses and Miscellaneous Deductions After Limitation		Other Miscellaneous Deductions		Total Deductions Before Limitation	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	78,193	212,313	44,706	178,475	4,052	16,649	153,584	1,926,942
\$25,000 < \$50,000	186,967	564,336	105,647	455,748	8,261	32,849	328,014	4,507,545
\$50,000 < \$75,000	156,935	424,739	71,640	301,600	6,626	25,828	281,261	4,742,062
\$75,000 < \$100,000	99,620	281,064	39,283	184,871	4,344	17,570	179,542	3,733,504
\$100,000 < \$125,000	54,541	164,251	19,035	103,710	2,378	12,346	98,410	2,448,329
\$125,000 < \$150,000	29,488	92,012	9,121	56,858	1,502	9,193	53,160	1,532,375
\$150,000 < \$175,000	16,802	56,936	4,907	34,054	898	5,914	30,127	983,902
\$175,000 < \$200,000	10,120	38,324	2,875	22,805	471	4,343	18,098	663,337
\$200,000 < \$250,000	11,276	49,839	3,213	28,472	515	5,772	19,693	831,941
\$250,000 < \$500,000	14,701	84,858	3,807	45,464	710	14,665	25,579	1,500,693
\$500,000 < \$1,000,000	4,747	43,817	999	20,813	350	60,565	7,841	842,871
\$1,000,000 or Greater	2,836	72,098	513	33,228	*	*	4,197	1,721,218
Total	666,226	2,084,587	305,746	1,466,098	30,107	205,694	1,199,506	25,434,719

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2000

(\$ in thousands)

Maryland AGI	Total Deductions After Limitation	
	Returns	Amount
Less than \$25,000	153,434	1,805,605
\$25,000 < \$50,000	327,995	4,390,450
\$50,000 < \$75,000	281,248	4,642,993
\$75,000 < \$100,000	179,538	3,651,705
\$100,000 < \$125,000	98,409	2,388,440
\$125,000 < \$150,000	53,160	1,475,983
\$150,000 < \$175,000	30,126	926,039
\$175,000 < \$200,000	18,098	609,053
\$200,000 < \$250,000	19,692	748,477
\$250,000 < \$500,000	25,578	1,287,108
\$500,000 < \$1,000,000	7,841	679,900
\$1,000,000 or Greater	4,197	1,417,204
Total	1,199,316	24,022,957

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2000

(\$ in thousands)

Maryland County	Wages, Salaries, Tips, etc.		Taxable Interest		Dividends		Business Income or Loss & Farm Income or Loss		Capital Gain or Loss & Supplemental Gain or Loss (Form 4797)	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	21,186	757,346	15,560	34,306	6,217	20,363	3,093	34,438	5,145	41,628
Anne Arundel	182,979	10,506,122	135,248	305,451	67,844	256,340	28,782	355,718	61,295	1,020,822
Baltimore County	275,192	14,054,553	209,975	722,744	112,039	618,477	41,416	534,896	97,416	1,710,277
Baltimore City	199,636	6,946,018	89,123	211,571	36,513	204,706	19,452	166,375	30,827	571,722
Calvert	26,998	1,491,126	19,488	37,422	8,884	23,506	5,213	36,976	7,957	78,733
Caroline	9,857	343,086	6,053	11,577	2,311	6,617	2,215	16,908	1,925	15,752
Carroll	54,052	2,880,944	43,845	80,972	21,404	52,348	10,002	97,003	18,137	140,268
Cecil	29,667	1,343,303	20,147	35,934	8,270	24,776	4,554	47,229	6,820	60,689
Charles	44,713	2,255,257	29,033	49,902	10,783	21,591	7,003	46,311	9,565	70,679
Dorchester	10,073	335,353	6,362	17,128	2,409	13,111	2,225	18,186	2,081	41,331
Frederick	74,604	4,050,212	54,625	110,927	26,837	77,133	13,185	118,464	23,791	221,422
Garrett	8,490	285,077	5,917	14,879	2,355	6,749	2,538	20,260	2,352	33,132
Harford	79,758	4,136,350	61,653	112,663	29,518	73,040	12,202	111,128	25,050	230,410
Howard	94,611	6,985,800	75,692	164,632	45,805	157,435	17,040	275,378	41,904	630,725
Kent	5,956	228,715	4,930	18,918	2,659	22,532	1,583	19,465	2,394	61,466
Montgomery	330,127	23,525,821	267,045	1,102,059	167,776	1,128,272	67,509	1,383,909	158,964	4,144,003
Prince George's	301,541	13,377,484	160,022	231,208	60,831	128,234	45,223	223,975	53,244	303,288
Queen Anne's	14,202	727,833	11,544	29,818	5,369	23,426	3,554	36,173	4,884	73,072
St. Mary's	29,003	1,398,989	20,458	35,639	7,868	18,881	5,443	33,051	7,024	54,951
Somerset	6,159	180,611	3,123	7,096	1,350	4,888	1,468	9,923	1,147	10,554
Talbot	11,422	576,208	10,074	53,097	5,839	73,476	3,097	51,499	5,585	242,706
Washington	45,362	1,813,280	30,181	64,998	12,187	44,761	6,885	72,662	10,525	97,569
Wicomico	28,339	1,092,887	17,039	41,368	7,870	29,181	4,721	35,177	6,658	61,957
Worchester	17,379	604,762	12,956	48,352	6,830	28,056	3,736	40,269	6,040	109,591
Total	1,901,306	99,897,137	1,310,093	3,542,661	659,768	3,057,899	312,139	3,785,373	590,730	10,026,747

Table 5
Selected Income and Tax Detail for Maryland Counties - Tax Year 2000
(\$ in thousands)

Maryland County	Taxable Distributions from IRA		Taxable Amount of Pensions and Annuities		Rents, Royalties, Partnerships, S-corps, Trusts, etc.		Unemployment Compensation	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	2,210	20,117	6,118	80,629	2,584	34,862	2,717	6,217
Anne Arundel	16,212	192,163	44,849	906,164	24,776	483,053	6,055	15,909
Baltimore County	32,167	367,334	70,874	1,157,491	36,051	1,195,572	13,180	34,843
Baltimore City	10,539	105,440	35,557	497,193	12,705	139,754	11,145	30,516
Calvert	1,961	20,632	6,517	142,373	3,642	70,737	946	2,544
Caroline	753	6,087	2,052	29,834	1,358	9,130	882	1,611
Carroll	5,220	51,706	12,300	197,444	7,222	87,428	2,625	5,639
Cecil	2,076	20,303	6,862	105,779	3,317	22,632	2,736	6,203
Charles	2,462	23,354	10,746	217,690	4,989	35,180	1,295	3,549
Dorchester	899	8,468	2,559	37,494	1,331	10,382	1,085	1,957
Frederick	6,323	65,382	15,569	276,339	10,109	107,084	2,685	6,049
Garrett	671	6,963	1,911	28,374	1,384	16,776	1,376	3,044
Harford	7,443	73,825	19,689	342,561	9,623	135,219	4,318	10,048
Howard	8,280	101,377	18,251	376,356	14,367	301,920	2,619	7,284
Kent	805	10,979	1,907	37,426	1,215	20,271	464	1,017
Montgomery	34,668	464,450	73,105	1,954,260	57,648	2,985,295	8,069	23,971
Prince George's	15,933	137,998	65,775	1,324,111	23,225	89,233	10,307	32,590
Queen Anne's	1,399	18,224	3,520	68,147	2,695	53,271	691	1,702
St. Mary's	1,764	16,892	7,314	144,932	3,695	23,256	964	2,422
Somerset	434	3,957	1,271	19,150	759	5,645	536	1,202
Talbot	1,787	31,574	3,560	75,586	2,786	87,331	749	1,393
Washington	3,787	37,723	10,414	145,638	5,377	71,452	3,658	6,342
Wicomico	2,457	28,589	5,796	82,597	3,702	57,677	1,955	4,461
Worchester	2,456	29,648	5,443	113,266	3,588	95,543	2,018	5,694
Total	162,706	1,843,185	431,959	8,360,834	238,148	6,138,703	83,075	216,207

Table 5
Selected Income and Tax Detail for Maryland Counties - Tax Year 2000
(\$ in thousands)

Maryland County	Taxable Amount of Social Security and Tier 1 Railroad Benefits		Moving Expenses		One-half of Self-Employment Tax Deductions		Self-Employed Health Insurance Deduction	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
	Allegany	2,695	20,593	115	199	2,128	2,342	451
Anne Arundel	20,251	169,955	1,740	4,789	20,212	26,807	5,435	12,339
Baltimore County	39,970	361,307	1,984	4,701	30,047	40,622	8,822	21,751
Baltimore City	14,802	117,014	1,132	2,311	13,281	14,238	2,843	5,499
Calvert	2,701	21,476	184	422	3,122	3,737	716	1,733
Caroline	999	7,264	37	68	1,438	1,538	406	937
Carroll	5,898	46,947	282	815	6,771	8,086	1,922	4,380
Cecil	2,838	21,267	193	552	3,169	3,736	744	1,751
Charles	3,654	25,130	284	617	4,061	4,414	809	1,896
Dorchester	1,294	10,657	45	83	1,507	1,574	402	800
Frederick	7,243	58,616	781	1,978	8,904	10,974	2,305	4,973
Garrett	823	6,079	*	*	1,550	1,753	377	858
Harford	8,528	64,569	527	1,552	8,347	9,640	2,219	5,280
Howard	8,266	75,891	1,189	6,389	12,196	18,832	3,337	8,249
Kent	1,303	13,147	*	*	1,112	1,534	359	816
Montgomery	44,406	438,829	4,253	13,695	53,608	100,100	14,935	40,232
Prince George's	23,277	163,305	1,954	4,478	23,940	23,831	3,608	7,375
Queen Anne's	1,974	17,438	94	230	2,442	3,095	820	1,777
St. Mary's	2,647	19,919	299	548	3,094	3,121	685	1,450
Somerset	658	4,826	*	*	1,019	916	249	445
Talbot	2,634	27,157	101	227	2,493	3,805	955	2,288
Washington	4,942	38,248	228	527	4,659	5,041	1,124	2,423
Wicomico	3,016	24,210	221	469	3,306	3,234	915	1,931
Worcester	3,525	29,097	150	326	2,738	3,229	1,106	2,352
Total	208,344	1,782,941	15,793	44,976	215,144	296,199	55,544	132,502

* These values have been omitted from the totals due to disclosure rules. This omission will have an immaterial impact on the data presented.

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2000

(\$ in thousands)

Maryland County	Student Loan Interest Deduction		IRA Deduction		Taxable Social Security and Railroad Benefits		Total Subtractions	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	786	391	876	1,770	2,607	20,009	14,906	101,396
Anne Arundel	6,678	4,021	7,139	14,883	19,077	157,806	132,283	1,157,986
Baltimore County	11,828	7,321	12,403	26,382	38,251	342,620	200,178	1,469,893
Baltimore City	8,247	5,265	4,284	7,630	13,920	109,127	95,089	632,618
Calvert	782	457	1,015	2,151	2,558	19,864	20,745	131,969
Caroline	237	136	352	760	964	6,970	6,263	30,156
Carroll	1,705	964	2,650	5,624	5,619	44,402	42,217	225,762
Cecil	822	459	912	1,897	2,648	19,728	20,965	135,240
Charles	1,437	784	1,355	2,797	3,445	23,347	31,974	210,185
Dorchester	242	141	353	795	1,221	10,017	6,187	38,914
Frederick	3,043	1,826	2,972	6,015	6,848	54,890	54,301	366,118
Garrett	387	183	493	1,068	777	5,699	5,890	32,683
Harford	2,720	1,478	3,343	7,044	8,159	61,034	59,541	355,739
Howard	4,196	2,706	4,142	9,024	7,724	69,926	70,234	585,500
Kent	202	131	335	772	1,238	12,282	4,634	60,817
Montgomery	14,542	9,624	14,786	32,115	40,618	395,584	244,475	2,867,330
Prince George's	13,811	7,973	6,777	12,876	21,583	148,431	191,258	1,242,721
Queen Anne's	424	245	703	1,592	1,848	16,117	11,087	85,112
St. Mary's	934	547	1,012	2,041	2,486	18,437	20,464	138,451
Somerset	144	81	284	641	622	4,538	3,456	20,261
Talbot	402	263	681	1,580	2,482	25,086	9,352	131,474
Washington	1,429	786	1,633	3,301	4,702	36,334	30,481	185,076
Wicomico	995	627	976	2,084	2,874	22,815	17,650	124,103
Worchester	586	367	1,108	2,588	3,359	27,518	12,506	103,180
Total	76,579	46,776	70,584	147,430	195,630	1,652,581	1,306,136	10,432,684

Table 6

Selected Income and Tax Detail for Allegany County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	8,977	141,696	5,890	12,902	2,149	4,089	1,096	4,899
\$25,000 < \$50,000	7,084	242,971	4,917	8,076	1,686	3,435	922	5,196
\$50,000 < \$75,000	3,326	189,010	2,884	4,075	1,145	2,704	476	3,379
\$75,000 < \$100,000	1,040	77,979	1,032	1,983	576	1,977	189	2,714
\$100,000 < \$150,000	446	42,191	468	1,337	341	1,980	111	3,776
\$150,000 < \$200,000	119	13,978	135	812	108	1,644	44	2,899
\$200,000 < \$500,000	152	29,980	181	2,022	162	2,267	87	12,507
\$500,000 or Greater	42	19,540	53	3,098	50	2,267	*	*
Total	21,186	757,345	15,560	34,305	6,217	20,363	2,925	35,370

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,632	4,711	3,412	38,002	782	(1,410)	11,939	211,567
\$25,000 < \$50,000	1,315	4,308	1,604	22,713	727	1,186	7,782	305,328
\$50,000 < \$75,000	856	4,020	650	9,801	512	1,660	3,519	223,754
\$75,000 < \$100,000	469	3,629	236	4,432	215	1,131	1,115	98,382
\$100,000 < \$150,000	293	4,433	117	3,082	172	2,411	502	61,985
\$150,000 < \$200,000	103	2,694	40	1,080	53	1,527	138	25,788
\$200,000 < \$500,000	150	6,080	59	1,519	87	4,513	185	56,468
\$500,000 or Greater	51	12,771	*	*	36	23,844	54	66,495
Total	4,869	42,646	6,118	80,629	2,584	34,862	25,234	1,049,767

Table 6

Selected Income and Tax Detail for Allegany County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	11,881	163,592	10,765	24,117	1,003	7,646	30,595	35,765
\$25,000 < \$50,000	7,783	281,230	5,299	17,884	2,484	20,535	19,296	34,283
\$50,000 < \$75,000	3,519	212,776	1,320	4,986	2,199	20,350	10,304	18,668
\$75,000 < \$100,000	1,115	94,391	247	944	868	9,558	3,377	6,106
\$100,000 < \$150,000	502	59,093	79	288	423	5,864	1,497	2,666
\$150,000 < \$200,000	138	24,028	(D)	(D)	138	2,379	438	756
\$200,000 < \$500,000	185	54,465	(D)	(D)	185	3,750	578	1,026
\$500,000 or Greater	54	64,217	(D)	(D)	56	2,148	187	326
Total	25,177	953,792	17,710	48,219	7,356	72,230	66,272	99,596

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	8,515	3,518	2,677	464	8,649	2,325	1,132	293
\$25,000 < \$50,000	7,732	9,528	397	56	7,742	5,824	*	*
\$50,000 < \$75,000	3,512	7,945	-	-	3,513	4,759	-	-
\$75,000 < \$100,000	1,113	3,681	-	-	1,113	2,194	-	-
\$100,000 < \$150,000	502	2,364	-	-	502	1,418	-	-
\$150,000 < \$200,000	138	973	-	-	138	589	-	-
\$200,000 < \$500,000	184	2,287	-	-	185	1,401	-	-
\$500,000 or Greater	54	2,597	-	-	54	1,741	-	-
Total	21,750	32,893	3,074	520	21,896	20,251	1,132	293

Table 6

Selected Income and Tax Detail for Anne Arundel County - Tax Year 2000

(\$ in thousands)

Maryland AGI	<u>Wages, Salaries, Tips, Etc</u>		<u>Interest</u>		<u>Dividends</u>		<u>Business Income or Loss</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	49,500	909,352	28,153	57,140	11,750	30,197	6,644	41,711
\$25,000 < \$50,000	51,357	1,831,233	32,967	49,391	13,388	29,811	6,547	46,038
\$50,000 < \$75,000	33,887	1,966,103	27,687	35,583	12,457	27,553	5,620	46,821
\$75,000 < \$100,000	20,911	1,670,005	19,063	26,313	10,213	24,131	3,655	39,974
\$100,000 < \$150,000	17,180	1,830,587	16,696	32,035	11,040	33,863	3,269	61,123
\$150,000 < \$200,000	5,081	708,124	5,186	17,303	4,111	20,678	1,112	37,513
\$200,000 < \$500,000	4,103	845,370	4,406	32,738	3,860	40,084	1,066	61,496
\$500,000 < \$1,000,000	644	253,477	731	17,988	680	19,323	188	23,290
\$1,000,000 or Greater	316	491,871	359	36,961	345	30,702	68	2,068
Total	182,979	10,506,122	135,248	305,452	67,844	256,342	28,169	360,034

Maryland AGI	<u>Capital Gain or Loss</u>		<u>Taxable Pension Income</u>		<u>Rents, Royalties, Partnerships, Estates, or Trusts, Etc</u>		<u>Federal AGI</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	9,793	102,531	13,613	185,226	3,447	(42,941)	62,720	1,215,444
\$25,000 < \$50,000	11,204	38,285	11,162	215,154	4,406	351	57,291	2,316,779
\$50,000 < \$75,000	10,513	43,830	7,557	164,478	4,565	9,190	36,211	2,378,396
\$75,000 < \$100,000	8,744	45,905	5,054	116,299	3,693	12,002	21,955	1,983,748
\$100,000 < \$150,000	9,738	88,320	4,600	122,958	4,243	24,872	18,055	2,246,432
\$150,000 < \$200,000	3,819	61,761	1,496	50,969	1,612	38,936	5,442	955,637
\$200,000 < \$500,000	3,749	150,850	1,107	40,000	2,056	125,666	4,568	1,323,476
\$500,000 < \$1,000,000	683	93,396	164	6,000	489	100,102	748	521,845
\$1,000,000 or Greater	347	406,495	96	5,080	265	214,874	361	1,219,515
Total	58,590	1,031,373	44,849	906,164	24,776	483,052	207,351	14,161,272

Table 6

Selected Income and Tax Detail for Anne Arundel County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	62,387	793,142	51,016	106,163	10,534	88,615	130,377	157,565
\$25,000 < \$50,000	57,296	2,084,949	28,857	80,463	28,426	309,679	116,082	201,201
\$50,000 < \$75,000	36,212	2,235,003	7,155	23,144	29,051	370,383	92,572	166,125
\$75,000 < \$100,000	21,956	1,894,358	1,887	6,530	20,064	303,335	63,534	115,066
\$100,000 < \$150,000	18,058	2,162,153	874	3,064	17,179	313,788	54,006	97,944
\$150,000 < \$200,000	5,442	928,009	211	743	5,231	116,882	16,368	29,629
\$200,000 < \$500,000	4,568	1,288,708	188	660	4,379	130,136	13,839	24,888
\$500,000 < \$1,000,000	748	508,039	35	120	712	35,662	2,310	4,121
\$1,000,000 or Greater	361	1,164,178	(D)	(D)	361	56,182	1,113	1,987
Total	207,028	13,058,539	90,223	220,887	115,937	1,724,662	490,201	798,526

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	46,675	20,260	11,680	1,878	47,327	11,829	5,030	1,354
\$25,000 < \$50,000	56,676	68,568	1,781	224	56,771	37,116	36	2
\$50,000 < \$75,000	36,149	78,964	*	*	36,161	41,883	-	-
\$75,000 < \$100,000	21,937	69,713	-	-	21,941	36,736	-	-
\$100,000 < \$150,000	18,049	83,320	-	-	18,050	43,684	-	-
\$150,000 < \$200,000	5,437	37,137	-	-	5,439	19,519	-	-
\$200,000 < \$500,000	4,562	53,505	-	-	4,566	28,326	-	-
\$500,000 < \$1,000,000	748	21,358	-	-	748	11,703	-	-
\$1,000,000 or Greater	359	47,740	-	-	361	27,650	-	-
Total	190,592	480,565	13,461	2,102	191,364	258,446	5,066	1,356

Table 6

Selected Income and Tax Detail for Baltimore County - Tax Year 2000

(\$ in thousands)

Maryland AGI	<u>Wages, Salaries, Tips, Etc</u>		<u>Interest</u>		<u>Dividends</u>		<u>Business Income or Loss</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	81,165	1,356,225	52,720	149,641	25,072	56,744	10,275	43,507
\$25,000 < \$50,000	89,010	3,068,578	59,398	111,302	26,622	71,821	10,549	68,800
\$50,000 < \$75,000	49,193	2,802,441	41,773	71,521	20,547	61,046	7,702	66,802
\$75,000 < \$100,000	25,385	1,988,537	23,856	46,931	14,005	47,156	4,373	53,494
\$100,000 < \$150,000	17,503	1,794,445	17,682	50,896	12,751	63,543	3,757	81,901
\$150,000 < \$200,000	5,162	690,517	5,667	28,575	4,766	39,189	1,496	59,873
\$200,000 < \$500,000	5,924	1,202,648	6,694	67,493	6,151	91,397	1,962	112,642
\$500,000 < \$1,000,000	1,181	447,955	1,382	42,451	1,339	53,278	358	30,331
\$1,000,000 or Greater	669	703,207	803	153,934	786	134,303	195	25,281
Total	275,192	14,054,553	209,975	722,744	112,039	618,477	40,667	542,631

Maryland AGI	<u>Capital Gain or Loss</u>		<u>Taxable Pension Income</u>		<u>Rents, Royalties, Partnerships, Estates, or Trusts, Etc</u>		<u>Federal AGI</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	19,738	113,043	27,607	323,515	5,756	(107,548)	109,019	1,855,181
\$25,000 < \$50,000	21,486	77,014	19,603	318,740	7,257	41,264	100,369	3,988,566
\$50,000 < \$75,000	16,695	82,110	10,611	193,101	6,304	20,419	53,123	3,457,517
\$75,000 < \$100,000	11,593	80,593	5,735	111,834	4,585	25,788	27,159	2,446,912
\$100,000 < \$150,000	11,241	126,071	4,208	100,728	4,824	56,050	19,053	2,368,106
\$150,000 < \$200,000	4,471	90,095	1,334	37,864	2,130	64,865	5,892	1,049,902
\$200,000 < \$500,000	5,923	260,506	1,359	47,501	3,567	255,633	6,911	2,081,754
\$500,000 < \$1,000,000	1,317	191,516	246	13,056	1,000	177,655	1,403	972,182
\$1,000,000 or Greater	783	709,858	171	11,152	628	661,445	809	2,406,337
Total	93,247	1,730,806	70,874	1,157,491	36,051	1,195,571	323,738	20,626,457

Table 6

Selected Income and Tax Detail for Baltimore County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	108,795	1,416,016	89,930	196,425	17,815	152,833	240,579	300,333
\$25,000 < \$50,000	100,408	3,626,968	52,219	148,935	48,170	501,791	206,873	361,050
\$50,000 < \$75,000	53,126	3,253,362	11,749	38,793	41,363	494,099	137,152	245,881
\$75,000 < \$100,000	27,161	2,334,708	3,003	10,444	24,156	340,492	80,023	144,493
\$100,000 < \$150,000	19,054	2,275,998	1,363	4,695	17,689	303,315	58,338	104,977
\$150,000 < \$200,000	5,892	1,011,426	327	1,123	5,564	118,465	18,786	33,474
\$200,000 < \$500,000	6,911	2,024,864	322	1,097	6,588	192,338	22,646	40,262
\$500,000 < \$1,000,000	1,403	943,774	60	196	1,343	74,707	4,538	8,035
\$1,000,000 or Greater	809	2,369,790	43	153	765	161,535	2,670	4,692
Total	323,559	19,256,906	159,016	401,861	163,453	2,339,575	771,605	1,243,197

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	80,592	34,713	22,759	4,140	81,725	22,416	9,459	2,509
\$25,000 < \$50,000	99,356	119,766	3,457	481	99,563	71,696	43	4
\$50,000 < \$75,000	53,008	116,609	*	*	53,023	68,298	-	-
\$75,000 < \$100,000	27,123	87,324	-	-	27,134	50,764	-	-
\$100,000 < \$150,000	19,031	88,670	-	-	19,042	51,419	-	-
\$150,000 < \$200,000	5,884	40,717	-	-	5,889	23,691	-	-
\$200,000 < \$500,000	6,903	84,845	-	-	6,907	49,436	-	-
\$500,000 < \$1,000,000	1,402	40,090	-	-	1,402	23,759	-	-
\$1,000,000 or Greater	805	97,571	-	-	808	60,814	-	-
Total	294,104	710,305	26,216	4,621	295,493	422,293	9,502	2,513

Table 6

Selected Income and Tax Detail for Baltimore City - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	97,429	1,606,106	29,237	54,421	9,912	19,758	7,786	33,200
\$25,000 < \$50,000	67,087	2,287,883	30,498	36,739	10,202	21,837	5,368	21,420
\$50,000 < \$75,000	20,240	1,160,160	14,917	21,895	6,309	18,365	2,665	19,963
\$75,000 < \$100,000	7,228	565,553	6,423	13,715	3,516	14,464	1,288	14,755
\$100,000 < \$150,000	4,173	431,977	4,149	13,870	2,996	18,985	1,015	19,440
\$150,000 < \$200,000	1,374	184,117	1,500	7,559	1,297	13,199	444	15,147
\$200,000 < \$500,000	1,624	335,752	1,829	18,901	1,721	32,827	604	28,611
\$500,000 < \$1,000,000	318	135,120	379	11,423	375	22,083	113	9,498
\$1,000,000 or Greater	163	239,350	191	33,048	185	43,189	36	5,831
Total	199,636	6,946,018	89,123	211,571	36,513	204,707	19,319	167,865

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	7,531	40,190	18,062	202,694	3,234	(27,523)	112,997	1,958,462
\$25,000 < \$50,000	8,079	25,059	9,860	131,393	3,150	(879)	70,747	2,613,153
\$50,000 < \$75,000	5,091	28,218	4,019	64,818	2,045	4,910	21,459	1,361,761
\$75,000 < \$100,000	2,957	22,245	1,643	34,017	1,202	4,490	7,756	697,205
\$100,000 < \$150,000	2,648	34,629	1,030	28,685	1,205	12,948	4,644	587,324
\$150,000 < \$200,000	1,200	28,242	383	12,519	536	13,799	1,600	286,234
\$200,000 < \$500,000	1,645	75,653	435	17,895	943	66,820	1,920	589,787
\$500,000 < \$1,000,000	370	77,704	80	2,979	250	15,255	389	274,367
\$1,000,000 or Greater	183	244,616	45	2,193	140	49,934	192	638,447
Total	29,704	576,556	35,557	497,193	12,705	139,754	221,704	9,006,740

Table 6

Selected Income and Tax Detail for Baltimore City - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	112,683	1,696,328	98,401	237,574	13,762	108,994	301,289	384,887
\$25,000 < \$50,000	70,774	2,473,144	39,019	116,821	31,729	309,861	147,040	264,056
\$50,000 < \$75,000	21,461	1,293,693	5,455	16,955	15,995	183,883	50,649	91,187
\$75,000 < \$100,000	7,757	663,862	1,165	3,694	6,590	90,245	20,679	37,155
\$100,000 < \$150,000	4,644	554,542	523	1,597	4,119	68,738	12,172	21,636
\$150,000 < \$200,000	1,600	273,312	149	465	1,450	30,361	4,354	7,634
\$200,000 < \$500,000	1,920	562,532	101	289	1,817	56,964	5,668	9,921
\$500,000 < \$1,000,000	389	267,597	(D)	(D)	389	23,355	1,149	1,997
\$1,000,000 or Greater	192	634,659	(D)	(D)	192	53,406	586	1,038
Total	221,420	8,419,669	144,813	377,395	76,043	925,807	543,586	819,511

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	64,805	27,662	48,311	8,225	66,920	16,148	22,208	6,076
\$25,000 < \$50,000	70,047	80,512	5,436	754	70,274	43,449	41	2
\$50,000 < \$75,000	21,404	47,129	*	*	21,414	24,839	-	-
\$75,000 < \$100,000	7,736	25,236	-	-	7,743	13,213	-	-
\$100,000 < \$150,000	4,633	21,972	-	-	4,637	11,472	-	-
\$150,000 < \$200,000	1,594	11,068	-	-	1,598	5,824	-	-
\$200,000 < \$500,000	1,913	23,047	-	-	1,916	12,285	-	-
\$500,000 < \$1,000,000	383	10,952	-	-	387	6,008	-	-
\$1,000,000 or Greater	192	26,972	-	-	192	14,389	-	-
Total	172,707	274,550	53,747	8,979	175,081	147,627	22,249	6,078

Table 6

Selected Income and Tax Detail for Calvert County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	7,027	119,911	3,613	6,030	1,376	2,308	1,096	1,848
\$25,000 < \$50,000	6,802	245,341	4,246	6,708	1,571	3,192	1,181	5,247
\$50,000 < \$75,000	5,362	317,652	4,243	5,366	1,701	3,089	1,067	6,048
\$75,000 < \$100,000	3,855	310,738	3,494	4,676	1,726	3,251	782	6,349
\$100,000 < \$150,000	2,918	311,715	2,804	4,356	1,661	3,995	499	5,918
\$150,000 < \$200,000	601	83,552	606	2,086	437	1,992	110	4,021
\$200,000 < \$500,000	355	63,112	396	3,903	339	3,457	106	9,090
\$500,000 or Greater	78	39,105	86	4,297	73	2,222	*	*
Total	26,998	1,491,126	19,488	37,422	8,884	23,506	4,841	38,521

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,116	3,396	1,867	28,086	509	(1,333)	8,829	161,522
\$25,000 < \$50,000	1,357	4,706	1,598	34,353	673	1,127	7,698	313,957
\$50,000 < \$75,000	1,441	5,209	1,139	27,528	690	595	5,707	377,075
\$75,000 < \$100,000	1,442	7,736	855	19,703	667	2,605	4,028	362,663
\$100,000 < \$150,000	1,401	11,623	746	21,110	654	3,722	3,019	370,307
\$150,000 < \$200,000	408	6,897	181	6,143	159	3,268	630	109,633
\$200,000 < \$500,000	330	15,398	131	5,451	220	12,916	403	113,246
\$500,000 or Greater	75	24,469	*	*	70	47,835	87	123,724
Total	7,570	79,434	6,517	142,373	3,642	70,735	30,401	1,932,127

Table 6

Selected Income and Tax Detail for Calvert County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	8,799	122,546	6,843	14,609	1,833	16,572	19,187	22,638
\$25,000 < \$50,000	7,698	281,866	3,212	9,246	4,484	51,890	17,341	30,232
\$50,000 < \$75,000	5,707	355,246	724	2,424	4,983	67,414	16,244	29,339
\$75,000 < \$100,000	4,029	347,981	224	812	3,804	59,608	12,587	22,986
\$100,000 < \$150,000	3,019	359,390	98	374	2,921	54,556	9,627	17,606
\$150,000 < \$200,000	630	106,881	(D)	(D)	630	13,756	1,912	3,482
\$200,000 < \$500,000	403	110,917	(D)	(D)	403	10,419	1,269	2,273
\$500,000 or Greater	87	121,359	(D)	(D)	87	4,506	259	464
Total	30,372	1,806,186	11,101	27,465	19,145	278,721	78,426	129,020

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	6,213	2,633	1,824	289	6,316	1,553	914	234
\$25,000 < \$50,000	7,572	8,715	257	30	7,590	4,770	*	*
\$50,000 < \$75,000	5,700	12,072	-	-	5,700	6,453	-	-
\$75,000 < \$100,000	4,029	12,574	-	-	4,029	6,667	-	-
\$100,000 < \$150,000	3,017	13,677	-	-	3,018	7,229	-	-
\$150,000 < \$200,000	630	4,270	-	-	630	2,259	-	-
\$200,000 < \$500,000	402	4,644	-	-	403	2,475	-	-
\$500,000 or Greater	87	5,447	-	-	87	2,933	-	-
Total	27,650	64,032	2,081	319	27,773	34,339	914	234

Table 6

Selected Income and Tax Detail for Caroline County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	4,147	66,217	1,860	3,562	632	1,077	599	3,604
\$25,000 < \$50,000	3,261	109,209	2,029	3,129	692	1,458	602	3,905
\$50,000 < \$75,000	1,542	86,845	1,257	1,500	476	943	328	2,315
\$75,000 < \$100,000	552	42,131	520	821	238	669	128	1,317
\$100,000 < \$150,000	253	22,983	260	826	164	569	66	1,670
\$150,000 < \$200,000	52	6,331	65	849	56	637	38	2,689
\$200,000 or Greater	50	9,370	62	892	53	1,264	*	*
Total	9,857	343,086	6,053	11,579	2,311	6,617	1,761	15,500

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	489	1,450	845	8,969	374	(1,040)	4,965	82,899
\$25,000 < \$50,000	504	2,009	629	9,469	404	634	3,552	136,063
\$50,000 < \$75,000	346	2,202	309	4,590	259	1,273	1,619	103,396
\$75,000 < \$100,000	184	1,639	158	2,868	137	1,115	593	52,246
\$100,000 < \$150,000	150	2,836	71	2,224	102	1,794	281	34,246
\$150,000 < \$200,000	51	1,814	40	1,714	33	806	67	12,505
\$200,000 or Greater	53	3,533	*	*	49	4,548	67	24,144
Total	1,777	15,483	2,052	29,834	1,358	9,130	11,144	445,499

Table 6

Selected Income and Tax Detail for Caroline County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,956	72,297	4,306	10,098	591	5,062	12,250	15,717
\$25,000 < \$50,000	3,553	127,277	1,943	6,429	1,609	14,755	8,651	15,470
\$50,000 < \$75,000	1,619	98,709	397	1,507	1,222	12,515	4,756	8,653
\$75,000 < \$100,000	593	50,414	81	308	512	6,255	1,813	3,307
\$100,000 < \$150,000	281	33,078	47	178	234	3,704	860	1,547
\$150,000 < \$200,000	67	11,419	(D)	(D)	67	1,028	205	357
\$200,000 or Greater	59	16,500	(D)	(D)	67	1,068	201	351
Total	11,128	409,694	6,774	18,520	4,302	44,387	28,736	45,402

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	3,274	1,402	1,525	289	3,362	934	703	181
\$25,000 < \$50,000	3,503	3,882	185	28	3,527	2,482	-	-
\$50,000 < \$75,000	1,608	3,254	-	-	1,617	2,106	-	-
\$75,000 < \$100,000	591	1,787	-	-	593	1,123	-	-
\$100,000 < \$150,000	279	1,271	-	-	280	766	-	-
\$150,000 < \$200,000	66	466	-	-	67	278	-	-
\$200,000 or Greater	66	1,022	-	-	67	617	-	-
Total	9,387	13,084	1,710	317	9,513	8,306	703	181

Table 6

Selected Income and Tax Detail for Carroll County - Tax Year 2000

(\$ in thousands)

Maryland AGI	<u>Wages, Salaries, Tips, Etc</u>		<u>Interest</u>		<u>Dividends</u>		<u>Business Income or Loss</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	13,766	224,378	9,479	20,351	3,935	7,187	1,847	10,895
\$25,000 < \$50,000	14,256	492,170	10,495	18,337	4,413	10,027	2,424	18,762
\$50,000 < \$75,000	11,482	669,531	9,911	11,944	4,468	8,163	2,147	17,655
\$75,000 < \$100,000	7,384	590,680	6,846	8,449	3,673	6,792	1,323	13,950
\$100,000 < \$150,000	5,245	555,743	5,118	8,532	3,290	8,365	901	16,950
\$150,000 < \$200,000	1,094	150,273	1,109	3,929	845	3,611	252	10,445
\$200,000 < \$500,000	711	139,065	762	5,609	664	5,486	197	15,402
\$500,000 < \$1,000,000	76	28,485	89	2,148	81	1,641	*	*
\$1,000,000 or Greater	38	30,620	36	1,673	35	1,076	*	*
Total	54,052	2,880,945	43,845	80,972	21,404	52,348	9,091	104,059

Maryland AGI	<u>Capital Gain or Loss</u>		<u>Taxable Pension Income</u>		<u>Rents, Royalties, Partnerships, Estates, or Trusts, Etc</u>		<u>Federal AGI</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	3,117	8,766	4,203	49,356	1,230	(2,821)	17,943	319,173
\$25,000 < \$50,000	3,461	11,616	3,185	53,619	1,495	2,904	15,957	640,534
\$50,000 < \$75,000	3,528	14,236	2,123	37,310	1,548	3,859	12,031	787,042
\$75,000 < \$100,000	2,897	14,853	1,344	23,116	1,104	5,141	7,621	679,724
\$100,000 < \$150,000	2,786	20,757	1,052	22,829	1,085	15,065	5,445	663,014
\$150,000 < \$200,000	796	12,613	211	5,747	348	12,441	1,168	202,075
\$200,000 < \$500,000	618	26,274	182	5,466	339	22,924	782	221,774
\$500,000 < \$1,000,000	82	10,922	*	*	73	27,915	91	60,996
\$1,000,000 or Greater	35	20,989	*	*	*	*	39	71,010
Total	17,320	141,026	12,300	197,444	7,222	87,428	61,077	3,645,342

Table 6

Selected Income and Tax Detail for Carroll County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	17,886	251,831	14,816	30,932	2,863	24,834	36,845	44,305
\$25,000 < \$50,000	15,957	583,058	7,882	23,359	8,075	85,825	36,195	63,368
\$50,000 < \$75,000	12,031	746,949	1,990	7,196	10,038	124,863	35,400	64,209
\$75,000 < \$100,000	7,621	656,637	521	1,969	7,099	102,514	24,283	44,437
\$100,000 < \$150,000	5,445	644,499	281	1,049	5,164	87,310	17,822	32,577
\$150,000 < \$200,000	1,168	197,654	67	242	1,101	21,779	3,858	7,043
\$200,000 < \$500,000	783	218,431	52	184	731	17,684	2,579	4,671
\$500,000 < \$1,000,000	91	60,431	(D)	(D)	91	3,811	287	509
\$1,000,000 or Greater	39	70,650	(D)	(D)	39	1,726	128	233
Total	61,021	3,430,140	25,609	64,931	35,201	470,346	157,397	261,352

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	14,084	6,139	2,555	456	14,236	3,966	1,053	273
\$25,000 < \$50,000	15,784	18,856	411	54	15,813	11,317	*	*
\$50,000 < \$75,000	12,007	25,970	*	*	12,008	15,254	-	-
\$75,000 < \$100,000	7,618	24,110	-	-	7,618	14,064	-	-
\$100,000 < \$150,000	5,442	24,992	-	-	5,444	14,503	-	-
\$150,000 < \$200,000	1,168	8,055	-	-	1,168	4,670	-	-
\$200,000 < \$500,000	783	9,343	-	-	783	5,426	-	-
\$500,000 < \$1,000,000	91	2,657	-	-	91	1,554	-	-
\$1,000,000 or Greater	39	3,059	-	-	39	1,903	-	-
Total	57,016	123,181	2,966	510	57,200	72,657	1,053	273

Table 6

Selected Income and Tax Detail for Cecil County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	9,261	160,801	4,903	8,804	1,812	2,866	1,124	6,362
\$25,000 < \$50,000	9,225	323,425	5,638	7,704	2,032	3,825	1,223	9,324
\$50,000 < \$75,000	5,935	344,226	4,680	4,764	1,757	2,935	894	7,710
\$75,000 < \$100,000	3,065	243,803	2,756	3,343	1,236	2,423	483	5,575
\$100,000 < \$150,000	1,601	164,455	1,546	3,531	915	2,845	285	7,163
\$150,000 < \$200,000	328	43,940	329	1,823	267	1,733	86	2,983
\$200,000 < \$500,000	201	35,631	229	3,183	194	3,000	82	9,862
\$500,000 or Greater	51	27,023	66	2,782	57	5,149	-	-
Total	29,667	1,343,304	20,147	35,934	8,270	24,776	4,177	48,979

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,395	8,826	2,606	33,423	670	(8,135)	11,391	211,329
\$25,000 < \$50,000	1,544	5,273	1,865	29,365	787	1,020	9,956	396,448
\$50,000 < \$75,000	1,332	5,378	1,218	18,160	689	1,885	6,153	397,303
\$75,000 < \$100,000	970	5,181	662	11,332	480	1,504	3,162	281,811
\$100,000 < \$150,000	748	6,492	366	8,485	391	4,300	1,676	202,250
\$150,000 < \$200,000	227	3,851	70	2,265	125	2,132	347	60,542
\$200,000 < \$500,000	186	10,360	75	2,746	124	6,677	236	69,107
\$500,000 or Greater	55	14,243	*	*	51	13,248	66	70,329
Total	6,457	59,604	6,862	105,779	3,317	22,631	32,987	1,689,119

Table 6

Selected Income and Tax Detail for Cecil County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	11,344	154,718	9,708	20,949	1,475	11,283	26,335	31,401
\$25,000 < \$50,000	9,956	363,439	5,462	16,715	4,492	41,741	22,813	40,417
\$50,000 < \$75,000	6,153	378,084	1,404	5,058	4,749	52,065	17,668	32,167
\$75,000 < \$100,000	3,162	271,999	360	1,362	2,802	35,759	9,605	17,558
\$100,000 < \$150,000	1,676	195,853	154	564	1,521	22,197	5,070	9,228
\$150,000 < \$200,000	347	58,643	(D)	(D)	347	5,663	998	1,799
\$200,000 < \$500,000	236	67,414	(D)	(D)	236	6,514	719	1,282
\$500,000 or Greater	66	69,254	(D)	(D)	66	4,283	186	326
Total	32,940	1,559,404	17,088	44,648	15,688	179,505	83,394	134,178

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	8,101	3,079	2,462	408	8,393	2,118	1,082	291
\$25,000 < \$50,000	9,502	9,017	400	53	9,893	6,587	*	*
\$50,000 < \$75,000	5,869	9,311	*	*	6,152	7,248	-	-
\$75,000 < \$100,000	3,010	6,732	-	-	3,161	5,455	-	-
\$100,000 < \$150,000	1,571	4,857	-	-	1,676	4,113	-	-
\$150,000 < \$200,000	337	1,631	-	-	347	1,285	-	-
\$200,000 < \$500,000	230	2,100	-	-	235	1,496	-	-
\$500,000 or Greater	65	2,337	-	-	66	1,623	-	-
Total	28,685	39,064	2,862	460	29,923	29,925	1,082	291

Table 6

Selected Income and Tax Detail for Charles County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	12,623	223,510	5,961	11,923	1,757	3,306	1,608	7,844
\$25,000 < \$50,000	12,907	471,447	7,173	8,924	2,145	2,814	1,682	6,454
\$50,000 < \$75,000	8,386	491,484	6,188	6,975	2,164	2,840	1,420	7,521
\$75,000 < \$100,000	5,623	453,575	4,774	6,098	1,988	2,855	910	4,829
\$100,000 < \$150,000	4,022	428,934	3,744	5,953	1,892	3,521	684	9,021
\$150,000 < \$200,000	751	103,314	750	2,523	488	1,424	148	5,609
\$200,000 < \$500,000	341	59,479	374	3,978	289	2,950	106	6,879
\$500,000 or Greater	60	23,513	69	3,530	60	1,881	*	*
Total	44,713	2,255,256	29,033	49,904	10,783	21,591	6,558	48,157

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,410	3,445	3,302	52,484	700	(11,406)	15,642	295,042
\$25,000 < \$50,000	1,788	6,662	2,669	55,141	988	(86)	14,092	566,029
\$50,000 < \$75,000	1,787	5,106	1,845	39,031	1,010	942	8,719	567,923
\$75,000 < \$100,000	1,660	10,103	1,396	29,679	915	576	5,747	515,127
\$100,000 < \$150,000	1,674	10,638	1,166	30,034	876	5,415	4,126	502,399
\$150,000 < \$200,000	452	6,122	234	7,270	233	5,975	782	134,569
\$200,000 < \$500,000	294	15,715	134	4,051	214	16,064	382	110,639
\$500,000 or Greater	58	13,307	*	*	53	17,699	70	62,739
Total	9,123	71,098	10,746	217,690	4,989	35,179	49,560	2,754,467

Table 6

Selected Income and Tax Detail for Charles County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	15,553	214,327	12,641	26,952	2,732	23,522	34,409	41,091
\$25,000 < \$50,000	14,092	513,903	6,342	18,404	7,748	90,558	29,598	51,968
\$50,000 < \$75,000	8,719	538,066	1,402	4,718	7,316	102,539	23,232	42,073
\$75,000 < \$100,000	5,747	495,756	368	1,339	5,378	87,211	17,343	31,736
\$100,000 < \$150,000	4,126	488,597	158	587	3,966	74,122	12,778	23,423
\$150,000 < \$200,000	782	131,783	(D)	(D)	782	15,410	2,421	4,423
\$200,000 < \$500,000	382	106,000	(D)	(D)	382	9,350	1,190	2,133
\$500,000 or Greater	70	60,898	(D)	(D)	70	5,383	217	377
Total	49,471	2,549,330	20,911	52,000	28,374	408,095	121,188	197,224

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	10,911	4,630	3,605	647	11,092	3,053	1,641	443
\$25,000 < \$50,000	13,938	16,150	473	66	13,963	9,851	*	*
\$50,000 < \$75,000	8,709	18,331	-	-	8,710	10,923	-	-
\$75,000 < \$100,000	5,744	17,849	-	-	5,744	10,551	-	-
\$100,000 < \$150,000	4,123	18,618	-	-	4,126	10,972	-	-
\$150,000 < \$200,000	782	5,338	-	-	782	3,146	-	-
\$200,000 < \$500,000	381	4,467	-	-	381	2,656	-	-
\$500,000 or Greater	70	2,616	-	-	70	1,550	-	-
Total	44,658	87,999	4,078	713	44,868	52,702	1,641	443

Table 6

Selected Income and Tax Detail for Dorchester County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	4,755	74,681	2,226	5,174	687	1,581	750	3,944
\$25,000 < \$50,000	3,094	101,802	2,003	3,933	659	1,829	599	4,367
\$50,000 < \$75,000	1,350	73,493	1,179	2,332	475	2,025	312	2,096
\$75,000 < \$100,000	474	35,473	482	1,469	234	1,252	104	1,345
\$100,000 < \$150,000	244	21,091	278	1,449	193	1,464	105	2,121
\$150,000 < \$200,000	73	7,941	87	755	69	962	35	1,295
\$200,000 or Greater	83	20,873	107	2,017	92	3,997	43	2,100
Total	10,073	335,354	6,362	17,129	2,409	13,110	1,948	17,268

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	507	4,536	1,147	11,581	364	(1,847)	5,840	98,338
\$25,000 < \$50,000	518	2,211	744	11,238	359	903	3,467	133,027
\$50,000 < \$75,000	388	2,495	377	7,358	246	1,000	1,488	95,951
\$75,000 < \$100,000	191	1,924	136	2,825	123	576	530	47,479
\$100,000 < \$150,000	180	3,360	83	2,425	116	1,656	291	35,320
\$150,000 < \$200,000	63	2,079	30	726	55	1,659	90	16,104
\$200,000 or Greater	96	24,691	42	1,342	68	6,435	108	66,522
Total	1,943	41,296	2,559	37,495	1,331	10,382	11,814	492,741

Table 6

Selected Income and Tax Detail for Dorchester County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,835	85,448	5,170	12,361	593	4,740	14,736	18,879
\$25,000 < \$50,000	3,467	123,227	2,157	7,063	1,310	11,533	8,057	14,297
\$50,000 < \$75,000	1,489	90,265	467	1,744	1,022	9,846	4,215	7,577
\$75,000 < \$100,000	530	44,980	98	381	432	4,912	1,515	2,715
\$100,000 < \$150,000	291	34,047	46	172	245	3,790	850	1,516
\$150,000 < \$200,000	90	15,505	(D)	(D)	90	1,924	266	463
\$200,000 or Greater	108	62,605	(D)	(D)	108	6,542	327	552
Total	11,810	456,077	7,938	21,721	3,800	43,287	29,966	45,999

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	3,800	1,655	1,908	328	3,882	980	844	217
\$25,000 < \$50,000	3,427	4,025	177	25	3,452	2,243	*	*
\$50,000 < \$75,000	1,480	3,233	-	-	1,489	1,785	-	-
\$75,000 < \$100,000	528	1,687	-	-	530	928	-	-
\$100,000 < \$150,000	290	1,331	-	-	291	717	-	-
\$150,000 < \$200,000	90	618	-	-	90	329	-	-
\$200,000 or Greater	107	2,545	-	-	107	1,394	-	-
Total	9,722	15,094	2,085	353	9,841	8,376	844	217

Table 6

Selected Income and Tax Detail for Frederick County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	20,178	358,720	11,376	21,664	4,677	9,195	2,561	10,977
\$25,000 < \$50,000	20,911	745,831	13,468	20,908	5,428	11,359	3,065	23,519
\$50,000 < \$75,000	14,371	847,066	11,742	16,007	5,461	10,312	2,759	24,189
\$75,000 < \$100,000	9,211	743,078	8,275	10,313	4,402	8,484	1,681	17,840
\$100,000 < \$150,000	6,859	731,684	6,575	17,114	4,252	13,078	1,272	38,101
\$150,000 < \$200,000	1,623	237,068	1,652	5,855	1,247	5,344	367	9,519
\$200,000 < \$500,000	1,225	260,164	1,283	9,528	1,129	10,167	315	16,565
\$500,000 < \$1,000,000	158	67,385	183	4,740	170	4,307	47	6,716
\$1,000,000 or Greater	68	59,217	71	4,798	71	4,886	*	*
Total	74,604	4,050,213	54,625	110,927	26,837	77,132	12,067	147,426

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	3,837	17,895	4,912	62,901	1,565	(7,912)	25,019	465,304
\$25,000 < \$50,000	4,410	15,155	4,030	72,208	2,032	124	23,077	925,901
\$50,000 < \$75,000	4,434	19,047	2,708	51,022	1,981	5,835	15,238	1,002,147
\$75,000 < \$100,000	3,698	19,995	1,735	34,643	1,636	6,383	9,567	859,011
\$100,000 < \$150,000	3,737	34,050	1,472	34,673	1,645	13,799	7,160	878,433
\$150,000 < \$200,000	1,182	18,882	400	11,268	485	8,547	1,752	306,087
\$200,000 < \$500,000	1,082	44,438	276	8,860	610	31,466	1,348	387,032
\$500,000 < \$1,000,000	160	21,814	36	764	116	20,949	185	127,166
\$1,000,000 or Greater	72	30,365	*	*	39	27,892	75	134,331
Total	22,612	221,641	15,569	276,339	10,109	107,083	83,421	5,085,412

Table 6

Selected Income and Tax Detail for Frederick County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	24,947	339,892	20,614	42,549	3,991	32,829	50,178	60,969
\$25,000 < \$50,000	23,105	840,214	11,988	33,934	11,113	115,688	48,729	84,780
\$50,000 < \$75,000	15,240	943,967	2,966	10,160	12,270	153,449	42,694	77,012
\$75,000 < \$100,000	9,568	825,595	771	2,805	8,796	131,187	29,991	54,609
\$100,000 < \$150,000	7,162	852,373	344	1,256	6,816	119,635	22,915	41,798
\$150,000 < \$200,000	1,752	297,895	68	242	1,684	33,531	5,768	10,450
\$200,000 < \$500,000	1,348	376,576	88	320	1,260	31,988	4,451	8,007
\$500,000 < \$1,000,000	185	125,573	(D)	(D)	185	6,241	600	1,082
\$1,000,000 or Greater	75	133,428	(D)	(D)	75	8,819	238	425
Total	83,382	4,735,513	36,839	91,266	46,190	633,367	205,564	339,132

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	19,354	8,670	4,121	688	19,608	5,061	1,600	410
\$25,000 < \$50,000	22,880	27,823	681	86	22,906	15,119	*	*
\$50,000 < \$75,000	15,209	33,157	-	-	15,216	17,654	-	-
\$75,000 < \$100,000	9,566	30,250	-	-	9,566	15,989	-	-
\$100,000 < \$150,000	7,157	32,875	-	-	7,159	17,311	-	-
\$150,000 < \$200,000	1,751	12,076	-	-	1,752	6,367	-	-
\$200,000 < \$500,000	1,347	15,892	-	-	1,348	8,440	-	-
\$500,000 < \$1,000,000	185	5,537	-	-	185	2,968	-	-
\$1,000,000 or Greater	75	5,555	-	-	75	3,117	-	-
Total	77,524	171,835	4,802	775	77,815	92,026	1,600	410

Table 6

Selected Income and Tax Detail for Garrett County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	3,740	58,713	2,136	4,510	713	1,084	829	4,570
\$25,000 < \$50,000	2,841	95,181	1,961	3,489	673	1,121	645	5,040
\$50,000 < \$75,000	1,214	66,212	1,060	2,259	449	869	299	4,226
\$75,000 < \$100,000	376	27,368	381	818	225	544	98	1,828
\$100,000 < \$150,000	176	14,247	198	1,014	140	901	79	2,405
\$150,000 < \$200,000	52	6,110	65	637	56	367	58	4,636
\$200,000 or Greater	91	17,247	116	2,152	99	1,861	*	*
Total	8,490	285,078	5,917	14,879	2,355	6,747	2,008	22,705

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	649	2,100	918	10,627	382	152	4,709	79,552
\$25,000 < \$50,000	609	2,889	546	8,058	417	1,338	3,170	122,245
\$50,000 < \$75,000	374	2,484	247	4,460	243	1,295	1,308	84,174
\$75,000 < \$100,000	192	2,230	90	1,902	120	882	419	36,916
\$100,000 < \$150,000	142	3,360	68	1,860	106	2,613	214	26,692
\$150,000 < \$200,000	52	1,578	42	1,468	36	1,347	66	11,853
\$200,000 or Greater	100	17,438	*	*	80	9,148	118	53,312
Total	2,118	32,079	1,911	28,375	1,384	16,775	10,004	414,744

Table 6

Selected Income and Tax Detail for Garrett County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,696	66,722	4,178	9,754	448	3,538	12,747	15,499
\$25,000 < \$50,000	3,170	113,998	2,080	7,410	1,088	9,606	8,681	15,603
\$50,000 < \$75,000	1,308	78,778	487	1,868	821	8,098	3,836	6,957
\$75,000 < \$100,000	419	35,585	105	396	314	3,850	1,271	2,305
\$100,000 < \$150,000	214	25,459	38	154	176	2,645	660	1,169
\$150,000 < \$200,000	66	11,283	(D)	(D)	66	1,207	214	382
\$200,000 or Greater	118	52,292	(D)	(D)	118	3,036	355	1,031
Total	9,991	384,117	6,888	19,582	3,031	31,980	27,764	42,946

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	3,296	1,375	1,201	188	3,332	815	528	134
\$25,000 < \$50,000	3,140	3,697	225	28	3,149	2,031	*	*
\$50,000 < \$75,000	1,307	2,914	-	-	1,307	1,565	-	-
\$75,000 < \$100,000	418	1,361	-	-	419	735	-	-
\$100,000 < \$150,000	214	998	-	-	214	544	-	-
\$150,000 < \$200,000	65	436	-	-	66	245	-	-
\$200,000 or Greater	118	2,232	-	-	118	1,230	-	-
Total	8,558	13,013	1,426	216	8,605	7,165	528	134

Table 6

Selected Income and Tax Detail for Harford County - Tax Year 2000

(\$ in thousands)

Maryland AGI	<u>Wages, Salaries, Tips, Etc</u>		<u>Interest</u>		<u>Dividends</u>		<u>Business Income or Loss</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	21,418	353,700	13,518	24,006	5,398	8,846	2,623	13,778
\$25,000 < \$50,000	22,216	776,339	15,298	20,937	6,225	11,036	2,852	19,461
\$50,000 < \$75,000	16,376	954,633	13,955	15,441	6,253	10,409	2,673	14,792
\$75,000 < \$100,000	10,098	810,560	9,303	10,800	4,908	8,761	1,624	17,674
\$100,000 < \$150,000	6,846	723,077	6,631	11,595	4,340	11,356	1,153	20,137
\$150,000 < \$200,000	1,556	217,519	1,581	5,034	1,215	4,833	337	11,316
\$200,000 < \$500,000	1,067	212,851	1,154	8,692	976	8,109	251	16,966
\$500,000 < \$1,000,000	115	39,736	136	3,896	128	4,050	48	6,376
\$1,000,000 or Greater	66	47,934	77	12,261	75	5,641	*	*
Total	79,758	4,136,349	61,653	112,662	29,518	73,041	11,561	120,500

Maryland AGI	<u>Capital Gain or Loss</u>		<u>Taxable Pension Income</u>		<u>Rents, Royalties, Partnerships, Estates, or Trusts, Etc</u>		<u>Federal AGI</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	4,315	10,117	6,833	94,222	1,479	(6,605)	27,723	508,069
\$25,000 < \$50,000	4,909	15,125	5,061	92,236	1,872	3,411	24,555	985,242
\$50,000 < \$75,000	4,950	17,641	3,525	64,495	2,035	4,757	17,194	1,120,289
\$75,000 < \$100,000	3,938	17,528	2,094	36,747	1,535	6,901	10,393	929,221
\$100,000 < \$150,000	3,660	27,825	1,521	33,207	1,492	17,591	7,090	863,639
\$150,000 < \$200,000	1,105	17,815	375	11,025	501	14,759	1,651	288,647
\$200,000 < \$500,000	949	34,430	236	7,707	568	41,273	1,185	339,154
\$500,000 < \$1,000,000	125	24,735	44	2,924	83	19,914	138	92,475
\$1,000,000 or Greater	75	67,507	*	*	58	33,218	79	177,519
Total	24,026	232,723	19,689	342,561	9,623	135,219	90,008	5,304,255

Table 6

Selected Income and Tax Detail for Harford County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	27,617	388,670	23,286	49,394	4,044	33,255	59,071	71,896
\$25,000 < \$50,000	24,556	896,815	12,245	36,072	12,303	122,603	53,673	94,056
\$50,000 < \$75,000	17,195	1,062,251	3,041	10,521	14,152	168,737	48,582	87,968
\$75,000 < \$100,000	10,394	895,836	784	2,902	9,608	133,798	32,597	59,561
\$100,000 < \$150,000	7,090	838,681	368	1,337	6,721	108,235	22,837	41,716
\$150,000 < \$200,000	1,652	281,270	68	256	1,583	29,942	5,430	9,883
\$200,000 < \$500,000	1,185	332,528	73	276	1,112	27,887	3,861	6,978
\$500,000 < \$1,000,000	138	91,079	(D)	(D)	138	4,851	432	769
\$1,000,000 or Greater	79	175,646	(D)	(D)	79	8,860	261	464
Total	89,906	4,962,776	39,865	100,758	49,740	638,168	226,744	373,291

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	21,060	9,162	4,854	787	21,297	5,374	2,022	532
\$25,000 < \$50,000	24,318	29,352	771	97	24,397	16,070	*	*
\$50,000 < \$75,000	17,151	37,136	-	-	17,178	19,955	-	-
\$75,000 < \$100,000	10,380	32,961	-	-	10,392	17,559	-	-
\$100,000 < \$150,000	7,082	32,270	-	-	7,088	17,254	-	-
\$150,000 < \$200,000	1,649	11,240	-	-	1,652	6,054	-	-
\$200,000 < \$500,000	1,182	13,859	-	-	1,185	7,464	-	-
\$500,000 < \$1,000,000	138	3,955	-	-	138	2,145	-	-
\$1,000,000 or Greater	78	6,955	-	-	79	4,175	-	-
Total	83,038	176,890	5,625	883	83,406	96,050	2,022	532

Table 6

Selected Income and Tax Detail for Howard County - Tax Year 2000

(\$ in thousands)

Maryland AGI	<u>Wages, Salaries, Tips, Etc</u>		<u>Interest</u>		<u>Dividends</u>		<u>Business Income or Loss</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	19,548	394,870	12,008	24,553	6,150	11,889	2,903	16,037
\$25,000 < \$50,000	22,359	823,346	14,966	21,317	7,063	15,217	3,223	26,387
\$50,000 < \$75,000	16,192	959,982	13,693	18,559	7,400	15,080	2,985	28,255
\$75,000 < \$100,000	12,290	991,513	11,221	15,370	6,863	14,377	2,357	28,653
\$100,000 < \$150,000	14,195	1,554,595	13,666	23,139	9,695	25,877	2,851	53,638
\$150,000 < \$200,000	5,296	780,257	5,231	11,827	4,245	16,198	1,134	37,760
\$200,000 < \$500,000	3,969	843,287	4,085	21,358	3,614	29,971	1,049	57,481
\$500,000 < \$1,000,000	495	225,545	535	10,691	498	11,357	116	14,872
\$1,000,000 or Greater	267	412,406	287	17,818	277	17,469	64	15,763
Total	94,611	6,985,801	75,692	164,632	45,805	157,435	16,682	278,846

Maryland AGI	<u>Capital Gain or Loss</u>		<u>Taxable Pension Income</u>		<u>Rents, Royalties, Partnerships, Estates, or Trusts, Etc</u>		<u>Federal AGI</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	5,344	24,297	4,195	54,833	1,491	(24,574)	24,512	475,180
\$25,000 < \$50,000	5,973	36,830	4,255	83,463	1,909	516	24,958	1,049,249
\$50,000 < \$75,000	6,311	24,549	3,058	67,900	2,313	2,852	17,351	1,158,758
\$75,000 < \$100,000	5,927	27,494	2,215	51,161	2,054	8,150	12,802	1,164,452
\$100,000 < \$150,000	8,541	62,886	2,687	65,028	3,153	24,600	14,690	1,844,874
\$150,000 < \$200,000	3,939	47,908	938	25,649	1,316	25,039	5,477	958,915
\$200,000 < \$500,000	3,489	114,159	770	23,836	1,651	102,439	4,220	1,202,946
\$500,000 < \$1,000,000	500	68,897	81	2,636	293	34,501	544	373,833
\$1,000,000 or Greater	280	227,233	52	1,849	187	128,398	292	824,853
Total	40,304	634,253	18,251	376,356	14,367	301,921	104,846	9,053,060

Table 6

Selected Income and Tax Detail for Howard County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	24,415	317,165	19,821	39,395	4,244	36,838	46,772	54,853
\$25,000 < \$50,000	24,964	917,080	13,313	35,139	11,647	130,731	48,415	82,725
\$50,000 < \$75,000	17,351	1,076,780	4,067	12,173	13,278	179,304	42,205	74,894
\$75,000 < \$100,000	12,802	1,110,158	1,306	4,293	11,492	184,269	37,647	68,229
\$100,000 < \$150,000	14,690	1,779,873	660	2,299	14,026	267,259	46,711	85,149
\$150,000 < \$200,000	5,477	934,481	168	606	5,309	116,767	17,953	32,811
\$200,000 < \$500,000	4,220	1,174,420	141	493	4,078	110,412	14,154	25,785
\$500,000 < \$1,000,000	544	368,456	(D)	(D)	544	19,717	1,849	3,351
\$1,000,000 or Greater	292	817,165	(D)	(D)	292	28,869	950	1,724
Total	104,755	8,495,578	39,476	94,398	64,910	1,074,166	256,656	429,521

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	18,936	8,210	3,980	600	19,155	4,629	1,720	460
\$25,000 < \$50,000	24,626	30,738	553	67	24,685	16,043	*	*
\$50,000 < \$75,000	17,314	38,176	-	-	17,317	19,531	-	-
\$75,000 < \$100,000	12,788	40,476	-	-	12,793	20,566	-	-
\$100,000 < \$150,000	14,679	67,966	-	-	14,686	34,346	-	-
\$150,000 < \$200,000	5,474	37,433	-	-	5,476	18,901	-	-
\$200,000 < \$500,000	4,215	49,249	-	-	4,218	25,009	-	-
\$500,000 < \$1,000,000	544	16,169	-	-	544	8,324	-	-
\$1,000,000 or Greater	292	36,219	-	-	292	18,956	-	-
Total	98,868	324,636	4,533	666	99,166	166,305	1,720	460

Table 6

Selected Income and Tax Detail for Kent County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,455	42,838	1,536	3,699	686	2,014	457	2,572
\$25,000 < \$50,000	1,757	56,846	1,390	3,094	662	2,292	375	2,942
\$50,000 < \$75,000	924	53,287	948	2,698	521	2,949	239	2,959
\$75,000 < \$100,000	397	28,526	452	1,714	282	2,042	109	1,827
\$100,000 < \$150,000	233	19,318	295	1,523	233	2,988	77	2,033
\$150,000 < \$200,000	89	9,024	141	1,215	120	2,433	41	1,708
\$200,000 < \$500,000	101	18,876	127	2,072	116	2,815	52	5,448
\$500,000 or Greater	*	*	41	2,904	39	4,999	*	*
Total	5,956	228,715	4,930	18,919	2,659	22,532	1,350	19,489

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	525	6,635	700	8,344	292	(521)	3,195	65,508
\$25,000 < \$50,000	513	2,323	523	9,217	241	852	2,101	83,947
\$50,000 < \$75,000	416	3,440	307	6,511	211	1,199	1,122	78,915
\$75,000 < \$100,000	251	2,766	145	4,339	151	2,420	490	46,588
\$100,000 < \$150,000	214	4,093	102	3,316	131	2,672	309	38,875
\$150,000 < \$200,000	117	3,831	66	2,574	76	3,009	145	26,128
\$200,000 < \$500,000	117	8,641	64	3,126	79	3,651	128	38,917
\$500,000 or Greater	38	26,780	*	*	34	6,989	41	52,986
Total	2,191	58,509	1,907	37,426	1,215	20,271	7,531	431,864

Table 6

Selected Income and Tax Detail for Kent County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	3,188	37,765	2,629	5,951	499	4,344	7,543	9,375
\$25,000 < \$50,000	2,102	75,260	1,175	3,744	927	9,500	4,867	8,391
\$50,000 < \$75,000	1,122	68,545	308	1,092	813	9,678	3,151	5,505
\$75,000 < \$100,000	490	41,926	89	323	401	5,456	1,484	2,594
\$100,000 < \$150,000	309	36,868	39	148	269	4,674	919	1,582
\$150,000 < \$200,000	145	24,777	(D)	(D)	145	2,841	431	712
\$200,000 < \$500,000	128	37,320	(D)	(D)	128	3,998	379	637
\$500,000 or Greater	41	52,566	(D)	(D)	41	5,635	110	187
Total	7,525	375,027	4,240	11,258	3,223	46,126	18,884	28,983

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,218	928	781	129	2,255	559	358	97
\$25,000 < \$50,000	2,059	2,269	79	9	2,077	1,337	*	*
\$50,000 < \$75,000	1,102	2,136	-	-	1,118	1,312	-	-
\$75,000 < \$100,000	481	1,402	-	-	488	842	-	-
\$100,000 < \$150,000	308	1,347	-	-	309	765	-	-
\$150,000 < \$200,000	145	951	-	-	145	533	-	-
\$200,000 < \$500,000	127	1,442	-	-	128	820	-	-
\$500,000 or Greater	41	1,768	-	-	41	1,173	-	-
Total	6,481	12,243	860	138	6,561	7,341	358	97

Table 6

Selected Income and Tax Detail for Montgomery County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	86,635	1,703,182	51,016	131,319	26,442	72,855	15,190	83,881
\$25,000 < \$50,000	85,892	3,168,518	59,128	119,404	28,691	80,376	13,265	116,864
\$50,000 < \$75,000	49,594	2,887,236	44,816	98,730	25,869	85,397	9,765	120,071
\$75,000 < \$100,000	33,364	2,643,672	32,677	78,748	21,709	79,867	7,603	108,714
\$100,000 < \$150,000	37,270	3,983,121	38,231	111,470	28,625	134,835	9,194	211,746
\$150,000 < \$200,000	15,944	2,265,459	16,779	67,395	13,977	96,177	4,499	160,005
\$200,000 < \$500,000	16,873	3,481,118	18,826	139,344	17,093	210,904	5,597	367,237
\$500,000 < \$1,000,000	2,945	1,162,976	3,575	80,146	3,420	95,997	979	102,532
\$1,000,000 or Greater	1,610	2,230,538	1,997	275,504	1,950	271,863	495	122,548
Total	330,127	23,525,820	267,045	1,102,060	167,776	1,128,271	66,587	1,393,598

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	22,886	185,415	17,340	257,636	6,182	(116,214)	110,688	2,014,430
\$25,000 < \$50,000	24,860	109,858	17,679	409,397	7,918	12,520	100,018	4,163,575
\$50,000 < \$75,000	22,819	118,971	12,059	357,261	8,142	21,139	56,924	3,855,351
\$75,000 < \$100,000	19,462	135,797	8,038	251,469	7,364	28,714	37,197	3,452,048
\$100,000 < \$150,000	26,250	276,794	8,968	301,167	10,296	80,743	40,918	5,250,733
\$150,000 < \$200,000	13,077	243,548	3,853	144,127	5,067	81,623	17,479	3,121,291
\$200,000 < \$500,000	16,549	656,632	4,182	182,896	8,768	640,215	19,320	5,725,159
\$500,000 < \$1,000,000	3,389	382,626	604	27,762	2,467	620,366	3,618	2,479,559
\$1,000,000 or Greater	1,951	2,064,579	382	22,544	1,444	1,616,189	2,013	6,732,004
Total	151,243	4,174,220	73,105	1,954,260	57,648	2,985,295	388,175	36,794,150

Table 6

Selected Income and Tax Detail for Montgomery County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	110,405	1,209,214	85,190	171,872	23,463	203,023	218,434	265,198
\$25,000 < \$50,000	100,322	3,644,452	50,250	133,004	50,042	584,751	203,300	346,008
\$50,000 < \$75,000	56,934	3,505,028	14,916	43,496	41,990	580,541	136,665	237,792
\$75,000 < \$100,000	37,199	3,221,315	5,159	16,377	32,026	522,983	103,481	183,151
\$100,000 < \$150,000	40,921	4,983,071	3,149	10,402	37,764	738,354	124,113	221,445
\$150,000 < \$200,000	17,480	2,997,111	872	2,943	16,601	386,913	55,017	98,654
\$200,000 < \$500,000	19,320	5,561,734	750	2,534	18,565	580,080	62,985	112,565
\$500,000 < \$1,000,000	3,618	2,443,939	119	383	3,499	180,809	12,240	21,998
\$1,000,000 or Greater	2,013	6,623,256	80	266	1,933	390,901	6,717	12,015
Total	388,212	34,189,120	160,485	381,277	225,883	4,168,355	922,952	1,498,826

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	81,932	34,982	21,408	3,880	83,046	23,773	9,396	2,502
\$25,000 < \$50,000	98,465	118,207	3,153	457	98,711	74,381	88	7
\$50,000 < \$75,000	56,644	124,434	*	*	56,668	76,651	-	-
\$75,000 < \$100,000	37,113	118,349	-	-	37,130	72,465	-	-
\$100,000 < \$150,000	40,862	190,744	-	-	40,879	116,373	-	-
\$150,000 < \$200,000	17,459	119,078	-	-	17,468	72,749	-	-
\$200,000 < \$500,000	19,274	224,394	-	-	19,308	141,130	-	-
\$500,000 < \$1,000,000	3,615	96,771	-	-	3,616	64,982	-	-
\$1,000,000 or Greater	2,007	271,196	-	-	2,011	180,382	-	-
Total	357,371	1,298,155	24,561	4,338	358,837	822,886	9,484	2,509

Table 6

Selected Income and Tax Detail for Prince George's County - Tax Year 2000

(\$ in thousands)

Maryland AGI	<u>Wages, Salaries, Tips, Etc</u>		<u>Interest</u>		<u>Dividends</u>		<u>Business Income or Loss</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	98,471	1,753,341	35,055	49,067	11,000	15,693	13,776	67,466
\$25,000 < \$50,000	103,117	3,691,428	47,192	55,050	14,669	21,192	12,411	23,938
\$50,000 < \$75,000	50,591	2,946,084	34,850	38,995	13,163	20,580	8,254	26,946
\$75,000 < \$100,000	25,455	2,050,872	20,763	26,687	9,116	16,530	4,866	24,812
\$100,000 < \$150,000	18,379	1,991,070	16,571	26,178	8,811	21,912	3,796	31,885
\$150,000 < \$200,000	3,779	540,782	3,714	10,636	2,518	10,679	901	21,622
\$200,000 < \$500,000	1,560	293,311	1,659	12,488	1,357	14,051	455	21,606
\$500,000 < \$1,000,000	133	43,720	148	5,853	132	4,071	58	8,216
\$1,000,000 or Greater	56	66,876	70	6,255	65	3,525	*	*
Total	301,541	13,377,484	160,022	231,209	60,831	128,233	44,517	226,491

Maryland AGI	<u>Capital Gain or Loss</u>		<u>Taxable Pension Income</u>		<u>Rents, Royalties, Partnerships, Estates, or Trusts, Etc</u>		<u>Federal AGI</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	9,035	21,373	20,944	325,901	3,866	(14,925)	117,536	2,228,752
\$25,000 < \$50,000	12,186	30,039	18,870	369,515	5,199	(4,742)	110,802	4,328,091
\$50,000 < \$75,000	11,008	32,794	11,643	251,029	4,978	(9,889)	53,096	3,412,329
\$75,000 < \$100,000	7,746	33,675	6,904	157,591	3,752	(1,881)	26,461	2,373,292
\$100,000 < \$150,000	7,681	52,625	5,576	146,673	3,689	5,922	19,015	2,333,062
\$150,000 < \$200,000	2,314	32,567	1,235	44,275	904	13,366	3,986	690,202
\$200,000 < \$500,000	1,305	51,787	545	25,134	681	36,622	1,734	472,287
\$500,000 < \$1,000,000	135	18,329	58	3,992	101	17,565	152	103,253
\$1,000,000 or Greater	61	34,278	*	*	55	47,195	71	177,250
Total	51,471	307,467	65,775	1,324,111	23,225	89,233	332,853	16,118,518

Table 6

Selected Income and Tax Detail for Prince George's County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	116,722	1,717,057	90,249	202,944	25,382	226,926	269,116	344,294
\$25,000 < \$50,000	110,827	3,999,879	46,396	137,505	64,403	820,166	228,775	406,171
\$50,000 < \$75,000	53,101	3,243,816	8,196	25,786	44,887	717,291	125,991	227,412
\$75,000 < \$100,000	26,463	2,276,808	1,705	5,803	24,744	467,047	75,121	136,571
\$100,000 < \$150,000	19,016	2,257,523	633	2,250	18,377	407,030	58,077	105,934
\$150,000 < \$200,000	3,986	673,117	150	526	3,836	92,905	12,154	22,047
\$200,000 < \$500,000	1,734	461,976	90	310	1,641	48,461	5,331	9,525
\$500,000 < \$1,000,000	152	101,485	(D)	(D)	152	6,464	464	820
\$1,000,000 or Greater	71	175,052	(D)	(D)	71	7,238	192	330
Total	332,072	14,906,713	147,419	375,124	183,493	2,793,528	775,221	1,253,104

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	73,702	30,104	38,163	7,606	75,687	21,431	16,571	4,471
\$25,000 < \$50,000	109,233	119,660	5,225	826	109,536	78,250	120	9
\$50,000 < \$75,000	53,003	107,005	*	*	53,012	68,198	-	-
\$75,000 < \$100,000	26,438	79,164	-	-	26,444	50,022	-	-
\$100,000 < \$150,000	19,004	83,164	-	-	19,008	52,269	-	-
\$150,000 < \$200,000	3,982	26,627	-	-	3,984	16,729	-	-
\$200,000 < \$500,000	1,730	18,968	-	-	1,733	12,110	-	-
\$500,000 < \$1,000,000	152	4,286	-	-	152	2,826	-	-
\$1,000,000 or Greater	71	6,992	-	-	71	5,025	-	-
Total	287,315	475,970	43,388	8,431	289,627	306,860	16,691	4,480

Table 6

Selected Income and Tax Detail for Queen Anne's County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	4,131	68,166	2,732	5,329	1,018	2,508	876	4,911
\$25,000 < \$50,000	3,954	135,031	3,001	4,809	1,162	2,808	904	7,090
\$50,000 < \$75,000	2,816	161,133	2,475	3,492	1,069	2,804	657	6,234
\$75,000 < \$100,000	1,564	120,533	1,492	2,366	761	2,144	349	4,141
\$100,000 < \$150,000	1,006	101,636	1,031	2,864	664	3,004	223	5,725
\$150,000 < \$200,000	341	44,406	371	1,501	296	1,821	79	2,007
\$200,000 < \$500,000	313	60,084	349	3,900	312	3,812	107	5,911
\$500,000 < \$1,000,000	44	15,269	57	2,301	53	1,520	*	*
\$1,000,000 or Greater	33	21,574	36	3,256	34	3,004	*	*
Total	14,202	727,832	11,544	29,818	5,369	23,425	3,195	36,019

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	812	7,339	1,132	13,829	412	(3,612)	5,340	89,479
\$25,000 < \$50,000	958	3,775	897	16,796	571	1,722	4,530	182,288
\$50,000 < \$75,000	872	4,314	597	12,753	531	1,121	3,040	199,997
\$75,000 < \$100,000	644	3,904	360	8,085	367	2,623	1,663	148,893
\$100,000 < \$150,000	581	5,919	300	8,195	366	4,471	1,103	137,479
\$150,000 < \$200,000	270	5,521	108	3,780	163	5,386	384	67,351
\$200,000 < \$500,000	308	14,388	126	4,708	204	13,122	362	106,343
\$500,000 < \$1,000,000	53	7,851	*	*	50	11,378	57	40,198
\$1,000,000 or Greater	34	18,536	*	*	31	17,060	36	65,997
Total	4,532	71,547	3,520	68,147	2,695	53,271	16,515	1,038,025

Table 6

Selected Income and Tax Detail for Queen Anne's County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,331	56,889	4,226	9,296	1,011	9,024	11,997	14,524
\$25,000 < \$50,000	4,530	165,057	2,036	6,283	2,494	27,070	10,346	18,046
\$50,000 < \$75,000	3,040	186,630	506	1,800	2,532	32,449	8,653	15,567
\$75,000 < \$100,000	1,664	143,133	141	522	1,523	23,327	4,946	8,987
\$100,000 < \$150,000	1,103	132,031	66	238	1,037	20,021	3,212	5,766
\$150,000 < \$200,000	384	65,605	(D)	(D)	384	8,565	1,086	1,942
\$200,000 < \$500,000	362	103,582	(D)	(D)	362	10,345	1,013	1,785
\$500,000 < \$1,000,000	57	39,899	(D)	(D)	57	3,089	157	271
\$1,000,000 or Greater	36	69,044	(D)	(D)	36	4,480	100	173
Total	16,507	961,870	6,975	18,139	9,436	138,370	41,510	67,061

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	3,780	1,596	1,143	202	3,851	1,043	542	136
\$25,000 < \$50,000	4,441	5,053	139	18	4,470	3,119	*	*
\$50,000 < \$75,000	3,033	6,276	-	-	3,036	3,776	-	-
\$75,000 < \$100,000	1,657	5,121	-	-	1,661	3,044	-	-
\$100,000 < \$150,000	1,100	4,989	-	-	1,101	2,926	-	-
\$150,000 < \$200,000	384	2,603	-	-	384	1,521	-	-
\$200,000 < \$500,000	361	4,250	-	-	362	2,524	-	-
\$500,000 < \$1,000,000	57	1,676	-	-	57	1,008	-	-
\$1,000,000 or Greater	36	2,687	-	-	36	1,777	-	-
Total	14,849	34,251	1,282	220	14,958	20,738	542	136

Table 6

Selected Income and Tax Detail for St. Mary's County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	8,821	164,043	4,572	8,021	1,475	2,352	1,400	6,238
\$25,000 < \$50,000	8,091	289,698	5,151	7,615	1,590	3,073	1,270	5,652
\$50,000 < \$75,000	5,895	348,725	4,809	5,439	1,758	2,788	1,017	5,508
\$75,000 < \$100,000	3,473	275,014	3,193	3,519	1,336	2,473	591	4,929
\$100,000 < \$150,000	2,094	217,101	2,056	3,834	1,198	3,127	336	4,733
\$150,000 < \$200,000	362	47,730	371	1,800	256	1,711	70	2,822
\$200,000 < \$500,000	227	39,128	254	3,529	208	2,136	77	4,515
\$500,000 or Greater	40	17,549	52	1,881	47	1,221	*	*
Total	29,003	1,398,988	20,458	35,638	7,868	18,881	4,761	34,397

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,185	3,157	2,284	34,328	704	(1,866)	11,121	210,926
\$25,000 < \$50,000	1,336	3,833	1,751	34,990	808	148	8,956	358,380
\$50,000 < \$75,000	1,471	5,001	1,351	25,982	741	593	6,163	403,989
\$75,000 < \$100,000	1,134	5,029	998	22,285	606	1,491	3,601	321,075
\$100,000 < \$150,000	1,025	8,637	686	18,202	544	3,206	2,173	264,333
\$150,000 < \$200,000	255	4,651	138	4,914	110	2,037	387	66,788
\$200,000 < \$500,000	212	10,172	106	4,231	149	8,299	262	74,456
\$500,000 or Greater	48	14,606	*	*	33	9,348	52	45,435
Total	6,666	55,086	7,314	144,932	3,695	23,256	32,715	1,745,382

Table 6

Selected Income and Tax Detail for St. Mary's County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	11,075	153,672	9,213	19,843	1,702	13,607	25,940	30,971
\$25,000 < \$50,000	8,956	326,424	4,651	13,673	4,302	44,688	19,703	34,635
\$50,000 < \$75,000	6,163	382,256	1,258	4,137	4,904	59,060	16,759	30,295
\$75,000 < \$100,000	3,601	309,331	301	1,074	3,300	46,071	11,054	20,166
\$100,000 < \$150,000	2,173	256,620	147	542	2,026	33,102	6,616	12,097
\$150,000 < \$200,000	388	65,475	(D)	(D)	388	7,608	1,141	2,072
\$200,000 < \$500,000	262	72,717	(D)	(D)	262	7,091	818	1,455
\$500,000 or Greater	52	45,048	(D)	(D)	52	4,417	165	293
Total	32,670	1,611,543	15,570	39,269	16,936	215,644	82,196	131,984

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	7,773	3,316	2,489	471	7,883	2,266	1,138	310
\$25,000 < \$50,000	8,887	10,705	325	45	8,897	6,769	*	*
\$50,000 < \$75,000	6,158	13,642	-	-	6,159	8,432	-	-
\$75,000 < \$100,000	3,599	11,505	-	-	3,599	7,067	-	-
\$100,000 < \$150,000	2,172	10,065	-	-	2,173	6,158	-	-
\$150,000 < \$200,000	388	2,659	-	-	388	1,629	-	-
\$200,000 < \$500,000	262	3,026	-	-	262	1,874	-	-
\$500,000 or Greater	52	1,763	-	-	52	1,177	-	-
Total	29,291	56,681	2,814	516	29,413	35,372	1,138	310

Table 6

Selected Income and Tax Detail for Somerset County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	3,169	48,686	1,153	2,231	448	778	577	3,382
\$25,000 < \$50,000	1,941	63,450	1,054	1,803	410	906	382	2,465
\$50,000 < \$75,000	683	36,890	546	952	243	761	160	1,241
\$75,000 < \$100,000	200	14,156	188	552	99	496	47	274
\$100,000 < \$150,000	103	8,415	108	580	84	521	50	1,790
\$150,000 or Greater	63	9,013	74	978	66	1,426	*	*
Total	6,159	180,610	3,123	7,096	1,350	4,888	1,216	9,152

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	343	957	647	7,043	235	(206)	3,784	63,826
\$25,000 < \$50,000	307	1,284	365	5,729	198	686	2,118	80,085
\$50,000 < \$75,000	192	1,068	156	3,308	156	591	737	46,941
\$75,000 < \$100,000	89	980	58	1,544	65	682	223	19,885
\$100,000 < \$150,000	73	1,750	45	1,525	53	921	118	14,584
\$150,000 or Greater	66	4,329	*	*	52	2,972	76	21,601
Total	1,070	10,368	1,271	19,149	759	5,646	7,056	246,922

Table 6

Selected Income and Tax Detail for Somerset County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	3,779	55,648	3,390	8,066	355	2,871	10,116	12,589
\$25,000 < \$50,000	2,118	74,880	1,322	4,424	795	6,837	5,068	9,004
\$50,000 < \$75,000	738	44,398	217	833	521	5,398	2,095	3,777
\$75,000 < \$100,000	223	18,970	40	146	183	2,440	652	1,163
\$100,000 < \$150,000	118	13,871	(D)	(D)	194	3,360	349	618
\$150,000 or Greater	76	20,839	(D)	(D)	*	*	230	403
Total	7,052	228,606	4,969	13,469	2,048	20,906	18,510	27,554

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,426	1,016	1,337	264	2,483	722	604	144
\$25,000 < \$50,000	2,094	2,458	140	21	2,102	1,623	*	*
\$50,000 < \$75,000	737	1,603	-	-	737	1,035	-	-
\$75,000 < \$100,000	222	716	-	-	222	458	-	-
\$100,000 < \$150,000	118	562	-	-	118	360	-	-
\$150,000 or Greater	75	859	-	-	76	553	-	-
Total	5,672	7,214	1,477	285	5,738	4,751	604	144

Table 6

Selected Income and Tax Detail for Talbot County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	4,237	69,689	2,788	8,231	1,336	6,944	805	4,448
\$25,000 < \$50,000	3,328	111,836	2,762	7,037	1,387	6,307	818	5,474
\$50,000 < \$75,000	1,680	95,534	1,748	4,595	969	5,402	470	5,018
\$75,000 < \$100,000	779	54,889	915	3,841	583	4,286	221	4,411
\$100,000 < \$150,000	668	58,039	822	4,138	613	6,591	242	6,158
\$150,000 < \$200,000	252	34,599	346	2,804	301	4,151	91	4,655
\$200,000 < \$500,000	326	51,881	475	5,941	440	11,765	142	8,775
\$500,000 < \$1,000,000	91	30,644	129	4,274	122	6,687	64	11,542
\$1,000,000 or Greater	61	69,095	89	12,235	88	21,343	*	*
Total	11,422	576,206	10,074	53,096	5,839	73,476	2,853	50,481

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,107	36,398	1,148	13,515	491	(15,147)	5,620	97,296
\$25,000 < \$50,000	1,182	5,874	1,000	19,230	552	(548)	4,091	168,219
\$50,000 < \$75,000	865	10,011	535	12,758	453	(2,290)	2,043	140,126
\$75,000 < \$100,000	527	6,143	287	7,675	276	2,376	974	89,714
\$100,000 < \$150,000	589	11,487	276	9,307	337	5,421	856	110,418
\$150,000 < \$200,000	289	15,635	97	3,412	193	5,233	349	74,854
\$200,000 < \$500,000	428	43,545	154	6,413	312	19,416	482	153,662
\$500,000 < \$1,000,000	128	20,832	33	1,886	99	12,839	131	86,606
\$1,000,000 or Greater	89	93,528	30	1,391	73	60,032	91	265,981
Total	5,204	243,453	3,560	75,586	2,786	87,332	14,637	1,186,876

Table 6

Selected Income and Tax Detail for Talbot County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,615	60,574	4,675	10,458	843	7,403	12,826	16,000
\$25,000 < \$50,000	4,091	147,128	2,285	7,000	1,806	19,648	9,479	16,089
\$50,000 < \$75,000	2,043	125,011	521	1,873	1,522	18,162	5,754	10,095
\$75,000 < \$100,000	974	83,570	149	550	825	12,109	2,902	5,091
\$100,000 < \$150,000	856	102,729	88	306	768	14,684	2,518	4,361
\$150,000 < \$200,000	349	59,796	36	128	313	7,815	1,026	1,761
\$200,000 < \$500,000	482	141,125	38	136	444	14,570	1,483	2,518
\$500,000 < \$1,000,000	131	85,627	(D)	(D)	131	9,357	405	688
\$1,000,000 or Greater	91	262,918	(D)	(D)	91	30,574	253	430
Total	14,632	1,068,478	7,792	20,451	6,743	134,322	36,646	57,033

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	4,013	1,723	1,276	151	4,073	704	543	139
\$25,000 < \$50,000	4,020	4,751	144	12	4,027	1,814	*	*
\$50,000 < \$75,000	2,032	4,425	-	-	2,033	1,660	-	-
\$75,000 < \$100,000	970	3,096	-	-	970	1,152	-	-
\$100,000 < \$150,000	853	3,923	-	-	853	1,459	-	-
\$150,000 < \$200,000	348	2,347	-	-	349	877	-	-
\$200,000 < \$500,000	482	5,707	-	-	482	2,168	-	-
\$500,000 < \$1,000,000	129	3,351	-	-	131	1,323	-	-
\$1,000,000 or Greater	91	9,601	-	-	91	4,058	-	-
Total	12,938	38,924	1,420	163	13,009	15,215	543	139

Table 6

Selected Income and Tax Detail for Washington County - Tax Year 2000

(\$ in thousands)

Maryland AGI	<u>Wages, Salaries, Tips, Etc</u>		<u>Interest</u>		<u>Dividends</u>		<u>Business Income or Loss</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	16,763	282,755	8,813	18,686	3,167	6,444	1,757	8,402
\$25,000 < \$50,000	14,917	513,702	9,341	15,793	3,246	8,078	1,950	13,658
\$50,000 < \$75,000	8,082	462,749	6,567	8,208	2,541	5,681	1,359	11,505
\$75,000 < \$100,000	3,189	248,842	2,941	4,947	1,410	4,242	578	6,855
\$100,000 < \$150,000	1,618	161,865	1,630	5,273	1,080	5,082	324	6,932
\$150,000 < \$200,000	363	46,698	386	2,548	304	2,712	94	3,761
\$200,000 < \$500,000	336	63,584	392	3,490	333	5,582	119	21,643
\$500,000 < \$1,000,000	94	33,084	78	2,681	74	3,107	*	*
\$1,000,000 or Greater	*	*	33	3,372	32	3,835	*	*
Total	45,362	1,813,279	30,181	64,998	12,187	44,763	6,181	72,756

Maryland AGI	<u>Capital Gain or Loss</u>		<u>Taxable Pension Income</u>		<u>Rents, Royalties, Partnerships, Estates, or Trusts, Etc</u>		<u>Federal AGI</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,480	5,888	4,618	49,729	1,239	105	20,749	380,970
\$25,000 < \$50,000	2,600	9,334	2,909	41,892	1,471	2,924	16,409	635,956
\$50,000 < \$75,000	1,995	9,468	1,566	24,898	1,081	4,098	8,519	545,142
\$75,000 < \$100,000	1,149	7,654	674	12,040	572	3,677	3,359	298,246
\$100,000 < \$150,000	947	12,158	421	10,327	518	8,188	1,760	216,284
\$150,000 < \$200,000	291	7,425	99	2,563	163	2,115	403	71,196
\$200,000 < \$500,000	330	18,162	127	4,189	244	17,407	401	121,837
\$500,000 < \$1,000,000	74	9,219	*	*	89	32,938	79	52,385
\$1,000,000 or Greater	31	18,181	*	*	*	*	34	76,239
Total	9,897	97,489	10,414	145,638	5,377	71,452	51,713	2,398,255

Table 6

Selected Income and Tax Detail for Washington County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	20,675	304,628	18,220	39,876	2,260	17,828	47,310	57,890
\$25,000 < \$50,000	16,410	590,350	9,994	30,914	6,412	57,504	37,032	65,496
\$50,000 < \$75,000	8,520	518,955	2,397	8,834	6,123	63,193	24,183	43,861
\$75,000 < \$100,000	3,359	286,366	537	2,046	2,822	34,992	10,250	18,599
\$100,000 < \$150,000	1,760	207,873	185	690	1,574	23,750	5,326	9,633
\$150,000 < \$200,000	403	68,931	44	167	359	6,971	1,270	2,274
\$200,000 < \$500,000	401	118,565	33	122	368	9,134	1,275	2,253
\$500,000 < \$1,000,000	79	51,421	(D)	(D)	79	3,023	251	443
\$1,000,000 or Greater	34	75,554	(D)	(D)	34	7,924	116	199
Total	51,641	2,222,643	31,410	82,649	20,031	224,319	127,013	200,648

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	15,682	7,144	4,246	713	15,865	4,159	1,706	444
\$25,000 < \$50,000	16,279	20,040	619	78	16,305	10,875	*	*
\$50,000 < \$75,000	8,502	19,024	-	-	8,505	10,117	-	-
\$75,000 < \$100,000	3,357	10,957	-	-	3,357	5,791	-	-
\$100,000 < \$150,000	1,757	8,239	-	-	1,759	4,362	-	-
\$150,000 < \$200,000	401	2,812	-	-	403	1,494	-	-
\$200,000 < \$500,000	399	4,958	-	-	401	2,687	-	-
\$500,000 < \$1,000,000	79	2,153	-	-	79	1,204	-	-
\$1,000,000 or Greater	33	3,082	-	-	33	1,693	-	-
Total	46,489	78,409	4,865	791	46,707	42,382	1,706	444

Table 6

Selected Income and Tax Detail for Wicomico County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	12,413	212,573	5,058	9,117	2,044	4,284	1,425	6,913
\$25,000 < \$50,000	8,254	279,773	5,068	8,587	1,978	5,526	1,275	7,846
\$50,000 < \$75,000	4,249	240,682	3,476	4,977	1,502	3,613	801	5,329
\$75,000 < \$100,000	1,746	134,312	1,668	2,960	948	2,605	319	2,629
\$100,000 < \$150,000	986	95,886	1,007	3,446	717	3,509	201	3,958
\$150,000 < \$200,000	276	32,351	301	2,070	249	2,301	83	3,163
\$200,000 < \$500,000	336	67,693	375	4,060	348	4,580	119	4,803
\$500,000 or Greater	79	29,617	86	6,152	84	2,763	*	*
Total	28,339	1,092,887	17,039	41,369	7,870	29,181	4,223	34,641

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,567	4,662	2,505	26,320	839	(1,403)	14,620	264,752
\$25,000 < \$50,000	1,529	5,905	1,660	23,606	861	1,234	9,071	351,337
\$50,000 < \$75,000	1,119	5,466	847	14,294	731	3,741	4,506	290,637
\$75,000 < \$100,000	722	5,044	416	7,508	420	3,709	1,859	165,859
\$100,000 < \$150,000	622	7,376	229	5,922	369	6,628	1,077	132,481
\$150,000 < \$200,000	230	5,328	62	1,876	159	5,734	316	55,851
\$200,000 < \$500,000	331	13,269	77	3,070	253	15,651	391	117,129
\$500,000 or Greater	80	15,109	*	*	70	22,383	86	80,427
Total	6,200	62,159	5,796	82,597	3,702	57,677	31,926	1,458,473

Table 6

Selected Income and Tax Detail for Wicomico County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	14,595	206,890	12,726	29,015	1,747	13,595	34,648	44,064
\$25,000 < \$50,000	9,072	324,721	4,896	15,494	4,175	36,970	20,562	36,338
\$50,000 < \$75,000	4,506	274,965	970	3,514	3,536	36,727	12,737	23,013
\$75,000 < \$100,000	1,859	159,046	202	759	1,657	20,766	5,640	10,204
\$100,000 < \$150,000	1,077	127,804	82	312	995	15,233	3,350	6,003
\$150,000 < \$200,000	316	54,006	30	110	286	5,883	973	1,736
\$200,000 < \$500,000	391	115,668	(D)	(D)	391	9,356	1,262	2,260
\$500,000 or Greater	86	79,569	(D)	(D)	86	4,801	248	441
Total	31,902	1,342,669	18,906	49,204	12,873	143,331	79,420	124,059

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	9,884	4,238	4,436	886	10,120	3,036	2,052	534
\$25,000 < \$50,000	8,943	10,308	442	73	9,015	7,028	*	*
\$50,000 < \$75,000	4,478	9,404	-	-	4,501	6,373	-	-
\$75,000 < \$100,000	1,848	5,701	-	-	1,858	3,832	-	-
\$100,000 < \$150,000	1,069	4,812	-	-	1,073	3,198	-	-
\$150,000 < \$200,000	314	2,093	-	-	316	1,393	-	-
\$200,000 < \$500,000	390	4,809	-	-	390	3,132	-	-
\$500,000 or Greater	86	3,254	-	-	86	2,237	-	-
Total	27,012	44,619	4,878	959	27,359	30,229	2,052	534

Table 6

Selected Income and Tax Detail for Worcester County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, Etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	7,869	119,022	4,323	8,831	1,933	3,571	1,205	6,110
\$25,000 < \$50,000	5,047	158,627	3,984	8,675	1,945	5,655	975	8,528
\$50,000 < \$75,000	2,349	119,487	2,285	6,174	1,222	3,982	567	5,803
\$75,000 < \$100,000	990	68,337	1,028	3,502	669	2,533	230	3,696
\$100,000 < \$150,000	619	53,111	712	3,886	536	3,072	190	5,101
\$150,000 < \$200,000	172	17,067	223	1,852	180	1,760	69	3,630
\$200,000 < \$500,000	252	34,280	307	5,328	258	3,680	111	5,913
\$500,000 < \$1,000,000	43	8,700	50	2,049	45	1,443	*	*
\$1,000,000 or Greater	38	26,132	44	8,055	42	2,360	*	*
Total	17,379	604,763	12,956	48,352	6,830	28,056	3,347	38,781

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, Etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,527	3,643	2,180	28,665	855	(1,527)	9,905	173,402
\$25,000 < \$50,000	1,593	6,866	1,728	37,149	922	3,510	6,138	250,172
\$50,000 < \$75,000	993	6,719	779	21,987	644	4,207	2,758	181,947
\$75,000 < \$100,000	547	5,308	351	10,666	393	4,852	1,158	105,603
\$100,000 < \$150,000	486	8,835	248	7,852	330	7,826	758	96,021
\$150,000 < \$200,000	170	5,026	58	2,387	148	6,945	231	41,456
\$200,000 < \$500,000	259	19,023	99	4,559	218	19,917	312	92,229
\$500,000 < \$1,000,000	48	5,766	*	*	43	12,900	51	34,279
\$1,000,000 or Greater	42	48,838	*	*	35	36,913	44	124,048
Total	5,665	110,024	5,443	113,266	3,588	95,543	21,355	1,099,157

Table 6

Selected Income and Tax Detail for Worcester County - Tax Year 2000

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	9,884	138,764	8,286	18,500	1,468	11,870	22,479	28,350
\$25,000 < \$50,000	6,139	218,885	3,436	10,992	2,703	26,647	14,151	24,198
\$50,000 < \$75,000	2,758	167,503	800	2,901	1,958	22,217	7,604	13,424
\$75,000 < \$100,000	1,158	98,713	182	666	975	12,742	3,314	5,882
\$100,000 < \$150,000	758	91,119	111	404	647	10,704	2,152	3,781
\$150,000 < \$200,000	231	39,875	30	112	201	3,745	679	1,187
\$200,000 < \$500,000	312	89,726	46	166	266	7,183	864	1,521
\$500,000 < \$1,000,000	51	33,982	(D)	(D)	51	3,296	134	234
\$1,000,000 or Greater	44	122,633	(D)	(D)	44	6,505	132	234
Total	21,335	1,001,200	12,891	33,741	8,313	104,909	51,509	78,811

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	7,198	2,969	2,286	181	7,301	885	990	259
\$25,000 < \$50,000	6,057	6,962	196	13	6,082	1,950	-	-
\$50,000 < \$75,000	2,744	5,819	-	-	2,754	1,612	-	-
\$75,000 < \$100,000	1,147	3,585	-	-	1,155	993	-	-
\$100,000 < \$150,000	756	3,454	-	-	757	953	-	-
\$150,000 < \$200,000	230	1,580	-	-	231	435	-	-
\$200,000 < \$500,000	311	3,598	-	-	312	1,011	-	-
\$500,000 < \$1,000,000	51	1,410	-	-	51	381	-	-
\$1,000,000 or Greater	44	5,314	-	-	44	1,449	-	-
Total	18,538	34,691	2,482	194	18,687	9,669	990	259

Table 7

Selected Income and Tax Detail for Tax Filers Below Income Filing Thresholds - Tax Year 2000

(\$ in thousands)

Maryland AGI	Federal Adjusted Gross Income		Wages, Salaries, Tips, Etc		State Refundable Earned Income Credit	
	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$5,000	188,682	388,572	158,335	478,618	22,073	3,599
\$5,000 < \$10,000	93,577	628,249	82,841	508,464	31,039	11,007
\$10,000 < \$15,000	4,870	56,947	3,655	35,693	1,902	924
\$15,000 < \$20,000	-	-	-	-	-	-
Total	287,129	1,073,768	244,831	1,022,774	55,014	15,530

APPENDIX
MARYLAND AND FEDERAL
TAX FORMS

FORM **502** MARYLAND TAX RETURN
(OR FISCAL YEAR BEGINNING 2000, ENDING)



2000 MARYLAND FORM 502
PAGE 2



RESIDENT

Your first name, last name, spouse's first name, last name, present address, city or town, state, zip code, Maryland county, city, town or taxing area.

YOUR FILING STATUS—See Instruction 1 to determine if you are required to file.

1. Single (If you can be claimed on another person's tax return, use Filing Status 6)
 2. Married filing joint return or spouse had no income
 3. Married filing separately (Enter spouse's social security number)
 4. Head of household
 5. Qualifying widow(er) with dependent child
 6. Dependent taxpayer (Enter 0 in Exemption Box (A)—See Instruction 7)

PART-YEAR RESIDENTS AND MILITARY: Check here if you began or ended legal residence in Maryland in 2000 (See Instruction 26) or if you have non-Maryland military income (See Instruction 29).
 Give dates of Maryland Residence: FROM MO DAY YR TO MO DAY YR
 Other state of residence _____

EXEMPTIONS—See Instruction 10

(A) Yourself Spouse Enter No. Checked (A) × \$1,850 \$
 (B) 65 or over Blind Spouse is 65 or over Blind Enter No. Checked (B) × \$1,000 \$
 (C) Dependent Children: Name(s) Social Security number(s) Enter No. Checked (C) × \$1,850 \$
 (D) Other Dependents: regular 65 or over Enter No. Checked (D) × \$1,850 \$
 Name(s) and Relationship(s) Social Security number(s)
 (E) Total Exemptions (Add A, B, C and D) (E) Total Amount \$

Place your check or money order on top of your wage and tax statements and attach here with ONE staple.

INCOME

	Dollars	Cents
1. Adjusted gross income from your federal return (See Instruction 11)	1	
1a. How much of line 1 represents wages, salaries and/or tips?	1a	
ADDITIONS TO INCOME (See Instruction 12)		
2. Tax-exempt interest on state and local obligations (bonds) other than Maryland	2	
3. Taxable tax preference items (Attach Form 502 TP)	3	
4. Lump sum distributions	4	
5. Other additions (Enter code letter(s) from Instruction 12)	5	
6. Total additions to Maryland income (Add lines 2 through 5)	6	
7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6)	7	
SUBTRACTIONS FROM INCOME (See Instruction 13)		
8. Taxable refunds, credits or offsets of state and local income taxes included in line 1 above	8	
9. Child and dependent care expenses	9	
10. Income from U.S. obligations	10	
11. Pension exclusion from worksheet (page 5)	11	
12. Taxable social security and RR benefits (Tier I, II and supplemental) included in line 1 above	12	
13. Income received during period of nonresidence (See Instructions 26 and 29)	13	
14. Other subtractions (Enter code letter(s) from Instruction 13)	14	
15. Subtotal (Add lines 8 through 14)	15	
16. Two-income subtraction from worksheet (page 7)	16	
17. Total subtractions from Maryland income (Add lines 15 and 16)	17	
18. Maryland adjusted gross income (Subtract line 17 from line 7)	18	
DEDUCTION METHOD (All taxpayers must select one method)		
STANDARD DEDUCTION METHOD <input type="checkbox"/> See Instruction 16 and worksheet. (Enter amount on line 19)		
ITEMIZED DEDUCTION METHOD <input type="checkbox"/> Complete lines 19a, b and c		
Total federal itemized deductions (from line 28, federal Schedule A)	19a.	
State and local income taxes included in federal Schedule A, line 5 (or from worksheet on page 7)	19b.	
Net itemized deductions (Subtract line 19b from line 19a) (Enter amount on line 19)	19c.	
19. Deduction amount (Part-year residents see Instruction 26 (l and m) and military personnel see Instruction 29)	19	
20. Net income (Subtract line 19 from line 18)	20	
21. Exemption amount (from Exemptions area above) (See Instruction 10)	21	
22. Taxable net income (Subtract line 21 from line 20)	22	

MARYLAND TAX COMPUTATION

	Dollars	Cents
23. Amount from line 22 (taxable net income) GO TO TAX TABLE, page 18. Enter the tax on line 24.	23	
24. Maryland tax (from Tax Table or Computation Worksheet)	24	
25. Earned income credit (1/2 of federal earned income credit. See Instruction 18)	25	
26. Poverty level credit (See Instruction 18)	26	
27. Personal income tax credits from Form 502CR, Part E, line 5 (Attach Form 502CR)	27	
28. Business and heritage area tax credits (Attach Form 500CR and/or Form 502H)	28	
29. Total credits (Add lines 25 through 28)	29	
30. Maryland tax after credits (Subtract line 29 from line 24) If less than 0, enter 0.	30	

LOCAL TAX COMPUTATION

31. Local tax (See Instruction 19 for tax rates and worksheet.) Multiply line 23 by your local tax rate .0 _____ or use the Local Tax Worksheet	31	
32. Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19)	32	
33. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19)	33	
34. Total credits (Add lines 32 and 33)	34	
35. Local tax after credits (Subtract line 34 from line 31) If less than 0, enter 0	35	
36. Total Maryland and local tax (Add lines 30 and 35)	36	
37. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 20)	37	
38. Contribution to Fair Campaign Financing Fund (See Instruction 20)	38	
39. Total Maryland income tax, local income tax and contributions (Add lines 36, 37 and 38)	39	
40. Total Maryland and local tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld)	40	
41. 2000 estimated tax payments, amount applied from 1999 return and payment made with an extension request Form 502E	41	
42. Refundable earned income credit (from worksheet in Instruction 21)	42	
43. Neighborhood Stabilization Credit (Attach certification. See Instruction 21)	43	
44. Total payments and credits (Add lines 40 through 43)	44	
45. Balance due (If line 39 is more than line 44, subtract line 44 from line 39)	45	
46. Overpayment (If line 39 is less than line 44, subtract line 39 from line 44)	46	
47. Amount of overpayment TO BE APPLIED TO 2001 ESTIMATED TAX	47	
48. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 47 from line 46) See line 51 REFUND	48	
49. Interest charges from Form 502UP <input type="checkbox"/> or for late filing <input type="checkbox"/> (See Instruction 22) Total	49	
50. TOTAL AMOUNT DUE (Add lines 45 and 49) IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN	50	

DIRECT DEPOSIT OF REFUND (See Instruction 22) Please be sure the account information is correct.

51. To choose the direct deposit option, complete the following information: 51a. Type of account: Checking Savings

51b. Routing number 51c. Account number

Daytime telephone no. Home telephone no.

Check here if you use a paid preparer and do not want Maryland forms mailed to you next year.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge. Check here if you authorize your preparer to discuss this return with us.

Make checks payable to: **COMPTROLLER OF MARYLAND.**
 Write social security no. on check using blue or black ink.
 Mail to: **Comptroller of Maryland, Revenue Administration Division,**
 Annapolis, Maryland 21411-0001

Your signature _____ Date _____ Signature of preparer other than taxpayer _____ Date _____

Spouse's signature _____ Date _____ Address and telephone number of preparer _____

FORM 505 MARYLAND TAX RETURN
NONRESIDENT (OR FISCAL YEAR BEGINNING 2000, ENDING)



Please Print
Last name, first name, address, city, state, zip code, and spouse information.

YOUR FILING STATUS—See Instruction 4 to determine if you are required to file.
1. Single
2. Married filing joint return or spouse had no income
3. Married filing separately
4. Head of household
5. Qualifying widow(er) with dependent child
6. Dependent taxpayer

RESIDENCE INFORMATION—See Instruction 9
Enter your state of legal residence. Were you a resident for the entire year of 2000?

EXEMPTIONS—See Instruction 10
(A) Yourself
(B) Spouse
(C) Dependent Children
(D) Other Dependents
(E) Total Exemptions

	COLUMN 1 FEDERAL INCOME (LOSS)	COLUMN 2 MARYLAND INCOME (LOSS)	COLUMN 3 NON-MARYLAND INCOME (LOSS)
--	--------------------------------------	---------------------------------------	-------------------------------------------

- INCOME AND ADJUSTMENTS INFORMATION** (See Instruction 11)
- Wages, salaries, tips, etc.
 - Taxable interest income
 - Dividend income
 - Taxable refunds, credits or offsets of state and local income taxes
 - Alimony received
 - Business income or (loss)
 - Capital gain or (loss)
 - Other gains or (losses) (from federal Form 4797)
 - Taxable amount of pensions, IRA distributions, and annuities
 - Rents, royalties, partnerships, estates, trusts, etc. (Circle appropriate item)
 - Farm income or (loss)
 - Unemployment compensation (insurance)
 - Taxable amount of social security and tier 1 railroad retirement benefits
 - Other income (including lottery or other gambling winnings)
 - Total income (Add lines 1 through 14)
 - Total adjustments to income from federal return (IRA, alimony, etc.)
 - Adjusted gross income (Subtract line 16 from 15)

ADDITIONS TO INCOME (See Instruction 12)

18. Non-Maryland loss
19. Other (Enter code letter(s) from Instruction 12)
20. Total additions (Add lines 18 and 19)
21. Total federal adjusted gross income & Maryland additions (Add lines 17 (Column 1) and 20)

SUBTRACTIONS FROM INCOME (See Instruction 13)

22. Non-Maryland income
23. Other (Enter code letter(s) from Instruction 13)
24. Total subtractions (Add lines 22 and 23)
25. Maryland adjusted gross income (Subtract line 24 from line 21)

MARYLAND INCOME FACTOR (See Instruction 14)

26. Enter your federal adjusted gross income (from line 17, Column 1)
27. Maryland income factor. (Divide line 25 by line 26 and carry the amount to four decimal places) If greater than 1, enter 1

28. Maryland adjusted gross income (from line 25 on the front of this form) Dollars Cents

DEDUCTION METHOD (All taxpayers must select one method)

STANDARD DEDUCTION METHOD See Instruction 15 and enter amount 29a. Dollars Cents

ITEMIZED DEDUCTION METHOD Complete lines 29b, c and d

Total federal itemized deductions (from line 28 federal Schedule A) 29b. Dollars Cents
State and local income taxes included in federal Schedule A, line 5 29c. Dollars Cents
Net itemized deductions (Subtract line 29c from line 29b) 29d. Dollars Cents

29. Deduction amount (multiply lines 29a or 29d by the MD income factor (29e) % (from line 27)) 29. Dollars Cents

30. Net income (Subtract line 29 from line 28) 30. Dollars Cents

31. Total exemption amount (from EXEMPTIONS area, page 1) See Instruction 10 31. Dollars Cents

32. Enter your Maryland income factor (from line 27) 32. Dollars Cents

33. Maryland exemption allowance (Multiply line 31 by line 32) 33. Dollars Cents

34. Taxable net income (Subtract line 33 from line 30) Figure tax on this amount 34. Dollars Cents

MARYLAND TAX COMPUTATION

35. Maryland tax (from Tax Table or Computation Worksheet) 35. Dollars Cents

36. Earned income credit (% of federal earned income credit). See Instruction 20. 36. Dollars Cents

37. Poverty level credit (See Instruction 20) 37. Dollars Cents

38. Income tax credits for individuals from Form 502CR, Part E, line 5. (Attach Form 502CR) 38. Dollars Cents

39. Business and heritage area tax credit (Attach Form 500CR and/or Form 502H) 39. Dollars Cents

40. Total credits (Add lines 36 through 39) 40. Dollars Cents

41. Maryland tax after credits (Subtract line 40 from line 35) If less than 0, enter 0. 41. Dollars Cents

42. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 21) 42. Dollars Cents

43. Contribution to Fair Campaign Financing Fund (See Instruction 21) 43. Dollars Cents

44. Total Maryland income tax and contributions (Add lines 41, 42 and 43) 44. Dollars Cents

45. Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld) 45. Dollars Cents

46. 2000 estimated tax payments, amount applied from 1999 return and payment made with an extension request Form 502E 46. Dollars Cents

47. Refundable earned income credit (from worksheet in Instruction 20) 47. Dollars Cents

48. Nonresident tax paid by S corporations, or other unincorporated business entities (Attach statement) 48. Dollars Cents

49. Total payments and credits (Add lines 45 through 48) 49. Dollars Cents

50. Balance due (If line 44 is more than line 49, subtract line 49 from line 44) 50. Dollars Cents

51. Overpayment (If line 44 is less than line 49, subtract line 44 from line 49) 51. Dollars Cents

52. Amount of overpayment to BE APPLIED TO 2001 ESTIMATED TAX 52. Dollars Cents

53. Amount of overpayment to BE REFUNDED TO YOU (Subtract line 52 from line 51) REFUND 53. Dollars Cents

54. Interest charges from Form 502UP or for late filing (See Instruction 23) Total 54. Dollars Cents

55. TOTAL AMOUNT DUE (Add line 50 and line 54) IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN. 55. Dollars Cents

Daytime telephone no. Home telephone no. CODE NUMBER FOR OFFICE USE ONLY

Check here if you use a paid preparer and do not want Maryland forms mailed to you next year.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge. Check here if you authorize your preparer to discuss this return with us.

Make checks payable to: **COMPTROLLER OF MARYLAND.**
Write social security no. on check using blue or black ink.
Mail to: **Comptroller of Maryland, Revenue Administration Division,**
Annapolis, Maryland 21411-0001

Your signature Date Signature of preparer other than taxpayer Date
Spouse's signature Date Address and telephone number of preparer

Place your check or money order on top of your wage and tax statements and attach here with ONE staple.

Label (See instructions on page 19.) Use the IRS label. Otherwise, please print or type. Presidential Election Campaign (See page 19.)

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? Yes No Yes No

Filing Status 1 Single 2 Married filing joint return (even if only one had income) 3 Married filing separate return. Enter spouse's social security no. above and full name here. 4 Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child (year spouse died) (See page 19.)

Exemptions 6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. 6b Spouse. 6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) If qualifying child for child tax credit (see page 20) No. of boxes checked on 6a and 6b No. of your children on 6c who: lived with you did not live with you due to divorce or separation (see page 20) Dependents on 6c not entered above Add numbers entered on lines above

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required 8b Tax-exempt interest. Do not include on line 8a 9 Ordinary dividends. Attach Schedule B if required 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22) 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 14 Other gains or (losses). Attach Form 4797 15a Total IRA distributions 15b Taxable amount (see page 23) 16a Total pensions and annuities 16b Taxable amount (see page 23) 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 19 Unemployment compensation 20a Social security benefits 20b Taxable amount (see page 25) 21 Other income. List type and amount (see page 25) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income

Adjusted Gross Income 23 IRA deduction (see page 27) 24 Student loan interest deduction (see page 27) 25 Medical savings account deduction. Attach Form 8853 26 Moving expenses. Attach Form 3903 27 One-half of self-employment tax. Attach Schedule SE 28 Self-employed health insurance deduction (see page 29) 29 Self-employed SEP, SIMPLE, and qualified plans 30 Penalty on early withdrawal of savings 31a Alimony paid b Recipient's SSN 32 Add lines 23 through 31a 33 Subtract line 32 from line 22. This is your adjusted gross income

Tax and Credits 34 Amount from line 33 (adjusted gross income) 35a Check if: You were 65 or older, Blind, Spouse was 65 or older, Blind. Add the number of boxes checked above and enter the total here 35b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 31 and check here 36 Enter your itemized deductions from Schedule A, line 28, or standard deduction shown on the left. But see page 31 to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent 37 Subtract line 36 from line 34 38 If line 34 is \$96,700 or less, multiply \$2,800 by the total number of exemptions claimed on line 6d. If line 34 is over \$96,700, see the worksheet on page 32 for the amount to enter 39 Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0- 40 Tax (see page 32). Check if any tax is from a Form(s) 8814 b Form 4972 41 Alternative minimum tax. Attach Form 6251 42 Add lines 40 and 41 43 Foreign tax credit. Attach Form 1116 if required 44 Credit for child and dependent care expenses. Attach Form 2441 45 Credit for the elderly or the disabled. Attach Schedule R 46 Education credits. Attach Form 8863 47 Child tax credit (see page 36) 48 Adoption credit. Attach Form 8839 49 Other. Check if from a Form 3800 b Form 8396 c Form 8801 d Form (specify) 50 Add lines 43 through 49. These are your total credits 51 Subtract line 50 from line 42. If line 50 is more than line 42, enter -0- Other Taxes 52 Self-employment tax. Attach Schedule SE 53 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 54 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required 55 Advance earned income credit payments from Form(s) W-2 56 Household employment taxes. Attach Schedule H 57 Add lines 51 through 56. This is your total tax Payments 58 Federal income tax withheld from Forms W-2 and 1099 59 2000 estimated tax payments and amount applied from 1999 return 60a Earned income credit (EIC) 60b Nontaxable earned income: amount and type 61 Excess social security and RRTA tax withheld (see page 50) 62 Additional child tax credit. Attach Form 8812 63 Amount paid with request for extension to file (see page 50) 64 Other payments. Check if from a Form 2439 b Form 4136 65 Add lines 58, 59, 60a, and 61 through 64. These are your total payments Refund 66 If line 65 is more than line 57, subtract line 57 from line 65. This is the amount you overpaid 67a Amount of line 66 you want refunded to you 67b Routing number 67c Type: Checking Savings 67d Account number 68 Amount of line 66 you want applied to your 2001 estimated tax Amount You Owe 69 If line 57 is more than line 65, subtract line 65 from line 57. This is the amount you owe. For details on how to pay, see page 51 70 Estimated tax penalty. Also include on line 69 Sign Here Joint return? See page 19. Your signature Date Your occupation Daytime phone number Spouse's signature, if a joint return, both must sign. Date Spouse's occupation May the IRS discuss this return with the preparer shown below (see page 52)? Yes No Preparer's signature Date Check if self-employed Preparer's SSN or PTIN Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

Schedule A—Itemized Deductions (Schedule B is on back)

OMB No. 1545-0074

2000

Attachment Sequence No. 07

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040. See Instructions for Schedules A and B (Form 1040).

Form 1040 Schedule A grid with lines 1-28 for Medical and Dental Expenses, Taxes Paid, Interest, Gifts to Charity, Casualty and Theft Losses, Job Expenses, and Miscellaneous Deductions.

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

Part III Foreign Accounts and Trusts

(See page B-2.)

Note. If you had over \$400 in taxable interest, you must also complete Part III.

Form 1040 Schedule B grid for Part I Interest, lines 1-4.

Note. If you had over \$400 in ordinary dividends, you must also complete Part III.

Form 1040 Schedule B grid for Part II Ordinary Dividends, lines 5-6.

You must complete this part if you (a) had over \$400 of interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Form 1040 Schedule B grid for Part III Foreign Accounts and Trusts, lines 7a-8.

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.

Attach to Form 1040 or Form 1041. See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2000

Attachment Sequence No. 09

Department of the Treasury
Internal Revenue Service (999)

Name of proprietor _____ Social security number (SSN) _____

A Principal business or profession, including product or service (see page C-1 of the instructions) **B** Enter code from pages C-7 & 8

C Business name. If no separate business name, leave blank. **D** Employer ID number (EIN), if any

E Business address (including suite or room no.) _____
City, town or post office, state, and ZIP code _____

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) _____

G Did you "materially participate" in the operation of this business during 2000? If "No," see page C-2 for limit on losses Yes No

H If you started or acquired this business during 2000, check here

Part I Income

1	Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here <input type="checkbox"/>	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42 on page 2)	4	
5	Gross profit. Subtract line 4 from line 3	5	
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)	6	
7	Gross income. Add lines 5 and 6	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		19	Pension and profit-sharing plans	19	
9	Bad debts from sales or services (see page C-3)	9		20	Rent or lease (see page C-4):	20a	
10	Car and truck expenses (see page C-3)	10		a	Vehicles, machinery, and equipment	20b	
11	Commissions and fees	11		b	Other business property	21	
12	Depletion	12		21	Repairs and maintenance	22	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13		22	Supplies (not included in Part III)	23	
14	Employee benefit programs (other than on line 19)	14		23	Taxes and licenses	24	
15	Insurance (other than health)	15		24	Travel, meals, and entertainment:	24a	
16	Interest:			a	Travel	24b	
a	Mortgage (paid to banks, etc.)	16a		b	Meals and entertainment		
b	Other	16b		c	Enter nondeductible amount included on line 24b (see page C-5)		
17	Legal and professional services	17		d	Subtract line 24c from line 24b	24d	
18	Office expense	18		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28		26	Wages (less employment credits)	26	
29	Tentative profit (loss). Subtract line 28 from line 7	29		27	Other expenses (from line 48 on page 2)	27	
30	Expenses for business use of your home. Attach Form 8829	30					
31	Net profit or (loss). Subtract line 30 from line 29.	31					
	<ul style="list-style-type: none"> If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. 						
32	If you have a loss, check the box that describes your investment in this activity (see page C-5).			32a	<input type="checkbox"/> All investment is at risk.		
	<ul style="list-style-type: none"> If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. 			32b	<input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2000

Schedule C (Form 1040) 2000

Page 2

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No		
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

43 When did you place your vehicle in service for business purposes? (month, day, year) _____/_____/_____

44 Of the total number of miles you drove your vehicle during 2000, enter the number of miles you used your vehicle for:

a Business _____ b Commuting _____ c Other _____

45 Do you (or your spouse) have another vehicle available for personal use? Yes No

46 Was your vehicle available for use during off-duty hours? Yes No

47a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

48	Total other expenses. Enter here and on page 1, line 27	48	
----	----------------------------------------------------------------	----	--

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Capital Gains and Losses

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 for more space to list transactions for lines 1 and 8.

OMB No. 1545-0074

2000

Attachment
Sequence No. **12**

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (See page D-6)	(e) Cost or other basis (see page D-6)	(f) Gain or (loss) Subtract (e) from (d)
1					
2	Enter your short-term totals, if any, from Schedule D-1, line 2				
3	Total short-term sales price amounts. Add column (d) of lines 1 and 2				
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 1999 Capital Loss Carryover Worksheet				
7	Net short-term capital gain or (loss). Combine column (f) of lines 1 through 6 ▶				

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (See page D-6)	(e) Cost or other basis (see page D-6)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instr. below)
8						
9	Enter your long-term totals, if any, from Schedule D-1, line 9					
10	Total long-term sales price amounts. Add column (d) of lines 8 and 9					
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824					
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					
13	Capital gain distributions. See page D-1					
14	Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 1999 Capital Loss Carryover Worksheet					
15	Combine column (g) of lines 8 through 14.					
16	Net long-term capital gain or (loss). Combine column (f) of lines 8 through 14 ▶					

* 28% rate gain or loss includes all "collectibles gains and losses" (as defined on page D-6) and up to 50% of the eligible gain on qualified small business stock (see page D-4).

Part III Summary of Parts I and II

17	Combine lines 7 and 16. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13 Next: Complete Form 1040 through line 39. Then, go to Part IV to figure your tax if: • Both lines 16 and 17 are gains and • Form 1040, line 39, is more than zero. Otherwise, stop here.	17
18	If line 17 is a loss, enter here and as a (loss) on Form 1040, line 13, the smaller of these losses: • The loss on line 17 or • (\$3,000) or, if married filing separately, (\$1,500) Next: Skip Part IV below. Instead, complete Form 1040 through line 37. Then, complete the Capital Loss Carryover Worksheet on page D-6 if: • The loss on line 17 exceeds the loss on line 18 or • Form 1040, line 37, is a loss.	18

Part IV Tax Computation Using Maximum Capital Gains Rates

19	Enter your taxable income from Form 1040, line 39	19
20	Enter the smaller of line 16 or line 17 of Schedule D	20
21	If you are filing Form 4952, enter the amount from Form 4952, line 4e	21
22	Subtract line 21 from line 20. If zero or less, enter -0-	22
23	Combine lines 7 and 15. If zero or less, enter -0-	23
24	Enter the smaller of line 15 or line 23, but not less than zero	24
25	Enter your unreaptured section 1250 gain, if any, from line 17 of the worksheet on page D-8	25
26	Add lines 24 and 25	26
27	Subtract line 26 from line 22. If zero or less, enter -0-	27
28	Subtract line 27 from line 19. If zero or less, enter -0-	28
29	Enter the smaller of: • The amount on line 19 or • \$26,250 if single; \$43,850 if married filing jointly or qualifying widow(er); \$21,925 if married filing separately; or \$35,150 if head of household	29
30	Enter the smaller of line 28 or line 29	30
31	Subtract line 22 from line 19. If zero or less, enter -0-	31
32	Enter the larger of line 30 or line 31	32
33	Figure the tax on the amount on line 32. Use the Tax Table or Tax Rate Schedules, whichever applies Note. If the amounts on lines 29 and 30 are the same, skip lines 34 through 37 and go to line 38.	33
34	Enter the amount from line 29	34
35	Enter the amount from line 30	35
36	Subtract line 35 from line 34	36
37	Multiply line 36 by 10% (.10) Note. If the amounts on lines 19 and 29 are the same, skip lines 38 through 51 and go to line 52.	37
38	Enter the smaller of line 19 or line 27	38
39	Enter the amount from line 36	39
40	Subtract line 39 from line 38	40
41	Multiply line 40 by 20% (.20) Note. If line 26 is zero or blank, skip lines 42 through 51 and go to line 52.	41
42	Enter the smaller of line 22 or line 25	42
43	Add lines 22 and 32	43
44	Enter the amount from line 19	44
45	Subtract line 44 from line 43. If zero or less, enter -0-	45
46	Subtract line 45 from line 42. If zero or less, enter -0-	46
47	Multiply line 46 by 25% (.25) Note. If line 24 is zero or blank, skip lines 48 through 51 and go to line 52.	47
48	Enter the amount from line 19	48
49	Add lines 32, 36, 40, and 46	49
50	Subtract line 49 from line 48	50
51	Multiply line 50 by 28% (.28)	51
52	Add lines 33, 37, 41, 47, and 51	52
53	Figure the tax on the amount on line 19. Use the Tax Table or Tax Rate Schedules, whichever applies	53
54	Tax on all taxable income (including capital gains). Enter the smaller of line 52 or line 53 here and on Form 1040, line 40.	54



SCHEDULE E
(Form 1040)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2000

Attachment
Sequence No. 13

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note. Report income and expenses from your business of renting personal property on Schedule C or C-EZ (see page E-1). Report farm rental income or loss from Form 4835 on page 2, line 39.

1 Show the kind and location of each rental real estate property:	2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-1.)	Yes No	
		A	B
A			
B			
C			

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received	3			3
4 Royalties received	4			4
Expenses:				
5 Advertising	5			
6 Auto and travel (see page E-2)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-2)	12			12
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Other (list) ▶	18			
19 Add lines 5 through 18	19			19
20 Depreciation expense or depletion (see page E-3)	20			20
21 Total expenses. Add lines 19 and 20	21			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-3 to find out if you must file Form 6198	22			
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file Form 8582. Real estate professionals must complete line 42 on page 2	23			
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			24
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25			25
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2	26			26

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Note. If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity, you must check either column (e) or (f) on line 27 to describe your investment in the activity. See page E-5. If you check column (f), you must attach Form 6198.

27	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk? (e) All is (f) Some is at risk
A					
B					
C					
D					
E					

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				
E				
28a Totals				
b Totals				
29 Add columns (h) and (k) of line 28a				29
30 Add columns (g), (i), and (j) of line 28b				30
31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below				31

Part III Income or Loss From Estates and Trusts

32	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
33a Totals			
b Totals			
34 Add columns (d) and (f) of line 33a			34
35 Add columns (c) and (e) of line 33b			35
36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below			36

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-6)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38	Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below				38

Part V Summary

39	Net farm rental income or (loss) from Form 4835. Also, complete line 41 below	39	
40	Total income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17 ▶	40	
41	Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6)	41	
42	Reconciliation for Real Estate Professionals. If you were a real estate professional (see page E-4), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	42	



Questions regarding this publication should be directed to:

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