



COMPTROLLER
of MARYLAND

Serving the People

State of Maryland

Personal Income Tax Statistics of Income

Tax Year 2002

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 21401

Honorable Michael E. Busch
Speaker of the House
State House
Annapolis, Maryland 21401

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 2002.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter Franchot". The signature is written in a cursive, flowing style.

Peter Franchot
Comptroller

Table of Contents

Introduction	1
Table 1 – Number of Returns by AGI Class and Filing Status	7
Table 2 – Number of Returns by AGI Class and Number of Regular Exemptions	8
Table 3 – Number of Exemptions by Filing Status and AGI Class	9
Table 4 – Selected Income and Tax Detail for State of Maryland (Residents Only)	10

Income

- Wages, Salaries, Tips, etc.
- Interest
- Dividends
- Taxable Refunds, Credits, or Offsets of State and Local Income Taxes
- Alimony Received
- Business Income or Loss
- Capital Gain or Loss
- Other Gain or Loss - Form 4797
- Taxable Distributions from IRA
- Taxable Amount of Pensions and Annuities
- Rents, Royalties, Partnerships, Estates, or Trusts, etc.
- Farm Income or Loss
- Unemployment Compensation
- Taxable Amount of Social Security and Tier I Railroad Benefits
- Other and Unallocated Income
- Total Income

Adjustments to Income

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

One-Half of Self-Employment Tax
Self-Employed SEP, SIMPLE, and Qualified Plans
Self-Employed Health Insurance Deduction
Penalty on Early Withdrawal of Savings
Alimony Paid
IRA Deduction
Student Loan Interest Deduction
Tuition and Fees Deduction
Total Adjustments on Federal Return
Federal Adjusted Gross Income

Maryland Modifications

Interest on State and Local Obligations Other than Maryland
Taxable Tax Preference Items
Lump Sum Distributions
Unallocated and Other Additions
Total Additions
Taxable Refunds, Credits, or Offsets of State and Local Income Taxes
Child and Dependent Care Expenses
Interest on U.S. Obligations
Pension Exclusion
Taxable Social Security and RR Benefits
Income Received During Period of Nonresident Status
Other & Unallocated Subtractions
Two-Income Married Couples
Total Subtractions

Deductions

Maryland Itemized Deductions
Maryland Standard Deductions

Calculation of Maryland Taxable Net Income

Federal AGI on Maryland Return
Total Additions
Total Subtractions
Maryland AGI

Total Deductions
Total Exemptions
Maryland Taxable Net Income

Calculation of Gross Maryland Tax Liability

Maryland Tax
State Non-Refundable Earned Income Credit
State Poverty Level Credit
Credit for Taxes Paid to Other States
Other Non-Refundable Personal State Tax Credits
Business Tax Credits
Total Non-Refundable Tax Credits
Maryland Tax After Non-Refundable Credits

Calculation of Gross Local Tax Liability

Local Tax
Local Non-Refundable Earned Income Credit
Local Poverty Level Credit
Total Local Credits
Local Tax After Non-Refundable Credits

Contributions

Chesapeake Bay and Endangered Species Fund
Other Contributions

Refundable Credits

Refundable Earned Income Credit
Refundable Heritage Structure Rehabilitation Credit

Income Detail

Rent & Royalty Income
Rent & Royalty Loss
Partnership Income
Partnership Loss
Rent & Royalty Income or Loss
Partnership Income or Loss

Estate or Trust Income or Loss

Itemized Deduction Detail

- Medical and Dental Expenses
- Medical Deduction Allowed Limitation
- Income or Sales Taxes Paid
- Real Estate Taxes Paid
- Taxes Paid Deduction
- Home Mortgage Interest
- Investment Interest
- Total Interest Paid Deduction
- Cash Contributions
- Noncash and Carryover Contributions
- Total Charitable Contributions
- Casualty and Theft Losses
- Job Expenses and Miscellaneous Deductions Before Limitation
- Job Expenses and Miscellaneous Deductions After Limitation
- Other Miscellaneous Deductions
- Total Deductions Before Limitation
- Total Deductions After Limitation

Table 5 – Selected Income and Tax Detail for Maryland Counties by County	23
Table 6 – Selected Income and Tax Detail for Maryland Counties by County and Income Class	27
Table 7 – Selected Income and Tax Detail for Tax Filers Below the Income Filing Threshold	77
Appendix – Maryland and Federal Tax Forms	78

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 versions of *the Statistics of Income* report for tax years before tax year 2000, 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, therefore using actual figures was not possible. 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 the tax year 2000 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

Starting with the tax year 2000 report, 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 taxpayers 65 and over, or totally disabled, the maximum pension income exclusion increased from \$17,300 to \$18,500. The maximum State tax rate was lowered from 4.8% for tax year 2001 to 4.75% and the amount allowed for personal exemptions was increased from \$2,100 to \$2,400.

An addition modification was added to the Maryland income tax return in the amount of any deduction taken on the federal return for higher education expenses, effectively decoupling the State from the federal tax law. Another decoupling modification (which could be an addition or a subtraction) is required to reflect the determination of Maryland adjusted gross income for any taxable year without regard to the changes made under the Job Creation and Worker Assistance Act of 2002 to depreciation expensing and to net operating loss carryback periods.

The Heritage Structure Rehabilitation Tax Credit was modified for tax year 2002. Among other limits, the credit percentage was reduced from 25% to 20%, and the credit for a single rehabilitation of commercial property was limited to \$3 million. A credit for aquaculture oyster floats allows an individual to claim a credit against the State income tax in an amount equal to 100% of the cost of an aquaculture oyster float, up to the lesser of \$500 or the individual's State income tax liability.

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 2002

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	504,765	170,535	30,858	215,519	160,941	1,082,618
\$25,000 < \$50,000	295,130	187,430	25,419	142,185	1,345	651,509
\$50,000 < \$75,000	103,222	197,633	10,224	44,193	196	355,468
\$75,000 < \$100,000	32,057	159,371	3,326	11,724	121	206,599
\$100,000 < \$125,000	10,373	96,892	1,140	3,259	63	111,727
\$125,000 < \$150,000	4,382	54,058	485	1,224	33	60,182
\$150,000 < \$175,000	2,204	31,568	261	643	37	34,713
\$175,000 < \$200,000	1,361	18,681	154	382	31	20,609
\$200,000 < \$250,000	1,546	19,320	176	385	29	21,456
\$250,000 < \$500,000	2,051	23,184	251	506	67	26,059
\$500,000 < \$1,000,000	619	6,759	100	133	28	7,639
\$1,000,000 or Greater	<u>367</u>	<u>3,067</u>	<u>59</u>	<u>67</u>	<u>40</u>	<u>3,600</u>
Total	958,077	968,498	72,453	420,220	162,931	2,582,179

Table 2 - Resident Tax Filers

Number of Returns by AGI Class and Number of Regular Exemptions (*) - Tax Year 2002

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	408,996	263,982	128,339	96,031	24,323	921,671	
\$25,000 < \$50,000	285,753	161,874	93,265	78,367	30,905	650,164	
\$50,000 < \$75,000	104,015	100,251	60,706	62,088	28,212	355,272	
\$75,000 < \$100,000	31,478	62,741	41,396	48,504	22,359	206,478	
\$100,000 < \$125,000	9,525	34,921	23,874	29,999	13,345	111,664	
\$125,000 < \$150,000	3,815	19,030	12,978	16,991	7,335	60,149	
\$150,000 < \$175,000	1,884	10,980	7,280	10,152	4,380	34,676	
\$175,000 < \$200,000	1,160	6,366	4,277	6,013	2,762	20,578	
\$200,000 < \$250,000	1,251	6,365	4,226	6,628	2,957	21,427	
\$250,000 < \$500,000	1,599	7,314	4,741	8,200	4,138	25,992	
\$500,000 < \$1,000,000	500	2,120	1,213	2,435	1,343	7,611	
\$1,000,000 or Greater	282	1,051	592	1,023	612	3,560	
Total	850,258	676,995	382,887	366,431	142,671	2,419,242	

(*) 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 2002

Maryland							
AGI	<u>Single</u>	<u>Joint</u>	<u>Married Filing Separately</u>	<u>Head of Household</u>	<u>Total</u>	<u>Resident Exemptions</u>	<u>Non-Resident Exemptions</u>
Less than \$25,000	646,128	589,530	45,712	556,316	1,837,686	1,675,759	161,927
\$25,000 < \$50,000	337,862	631,164	39,572	362,893	1,371,491	1,345,225	26,266
\$50,000 < \$75,000	116,148	651,316	15,644	106,020	889,128	877,858	11,270
\$75,000 < \$100,000	36,841	526,567	5,120	27,899	596,427	590,898	5,529
\$100,000 < \$125,000	12,535	321,042	1,812	7,854	343,243	340,317	2,926
\$125,000 < \$150,000	5,483	179,209	772	2,970	188,434	186,661	1,773
\$150,000 < \$175,000	2,829	105,134	425	1,544	109,932	108,725	1,207
\$175,000 < \$200,000	1,734	62,707	242	923	65,606	64,690	916
\$200,000 < \$250,000	2,025	65,862	289	932	69,108	67,762	1,346
\$250,000 < \$500,000	2,773	80,995	428	1,187	85,383	82,979	2,404
\$500,000 < \$1,000,000	848	23,999	155	299	25,301	24,294	1,007
\$1,000,000 or Greater	518	10,768	99	149	11,534	10,838	696
Total	1,165,724	3,248,293	110,270	1,068,986	5,593,273	5,376,006	217,267

(*) 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 2002

(\$ 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	563,760	10,016,773	265,040	573,970	115,277	249,890	92,504	86,319
\$25,000 < \$50,000	579,703	20,684,041	301,947	416,589	123,214	267,457	215,262	178,389
\$50,000 < \$75,000	329,524	19,336,553	240,707	293,322	106,387	218,274	207,525	191,408
\$75,000 < \$100,000	195,348	15,910,669	164,816	204,958	83,674	176,775	143,486	151,812
\$100,000 < \$125,000	106,166	10,956,068	96,393	145,152	55,995	136,170	80,996	98,108
\$125,000 < \$150,000	56,870	7,032,489	54,226	100,721	35,057	101,048	42,956	59,272
\$150,000 < \$175,000	32,484	4,628,510	31,924	76,643	22,671	84,037	24,284	38,325
\$175,000 < \$200,000	19,057	3,052,890	19,113	60,589	14,582	65,015	13,951	26,279
\$200,000 < \$250,000	19,349	3,516,274	20,038	84,468	16,169	98,386	13,783	29,436
\$250,000 < \$500,000	22,396	5,539,192	24,399	204,494	21,337	224,434	15,982	55,340
\$500,000 < \$1,000,000	6,116	2,523,716	7,178	167,025	6,668	151,146	4,726	34,164
\$1,000,000 or Greater	2,771	2,861,234	3,291	402,723	3,161	316,213	2,256	64,202
Total	1,933,544	106,058,409	1,229,072	2,730,654	604,192	2,088,845	857,711	1,013,054

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	2,524	20,598	83,131	380,712	81,403	223,375	4,148	(30,386)
\$25,000 < \$50,000	3,053	34,987	77,401	423,508	87,673	48,060	3,941	(5,300)
\$50,000 < \$75,000	1,464	25,086	56,804	433,547	75,257	81,436	3,423	(1,326)
\$75,000 < \$100,000	630	15,455	37,056	393,737	60,086	110,226	2,744	(1,247)
\$100,000 < \$125,000	253	7,590	21,584	332,933	41,679	115,443	2,120	(544)
\$125,000 < \$150,000	125	4,535	12,101	276,625	27,002	111,239	1,490	(1,006)
\$150,000 < \$175,000	69	3,207	7,622	244,524	18,274	107,448	1,111	(8)
\$175,000 < \$200,000	40	1,519	4,819	187,157	12,157	99,856	863	954
\$200,000 < \$250,000	28	2,085	5,553	296,763	14,093	162,637	1,325	(1,079)
\$250,000 < \$500,000	61	4,249	7,200	541,836	19,642	498,795	2,875	(5,745)
\$500,000 < \$1,000,000	17	4,714	1,956	238,062	6,445	424,819	1,639	(6,536)
\$1,000,000 or Greater	*	*	833	179,793	3,101	1,409,293	1,116	(47,296)
Total	8,264	124,025	316,060	3,929,197	446,812	3,392,627	26,795	(99,519)

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2002

(\$ 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	47,673	236,774	151,099	2,154,856	37,797	(513,505)	3,237	(30,666)
\$25,000 < \$50,000	40,325	325,769	114,614	2,325,182	44,297	59,748	2,854	(8,267)
\$50,000 < \$75,000	23,026	264,661	69,549	1,622,276	40,100	116,027	1,924	(5,751)
\$75,000 < \$100,000	12,999	188,039	42,260	1,022,897	31,661	154,131	1,189	(5,487)
\$100,000 < \$125,000	6,841	125,243	23,853	638,733	21,941	179,935	676	(3,914)
\$125,000 < \$150,000	3,819	82,216	13,147	388,506	13,993	198,296	393	(3,493)
\$150,000 < \$175,000	2,235	59,627	7,879	258,222	8,329	201,086	264	(2,175)
\$175,000 < \$200,000	1,375	42,150	4,617	165,062	6,105	187,952	174	(1,489)
\$200,000 < \$250,000	1,522	53,258	4,664	179,909	7,832	383,885	222	(3,539)
\$250,000 < \$500,000	1,816	75,297	4,850	187,102	13,355	1,355,521	365	(6,666)
\$500,000 < \$1,000,000	483	22,758	1,276	50,466	5,209	1,368,511	167	(4,574)
\$1,000,000 or Greater	225	11,215	587	26,510	2,670	2,915,633	99	(8,234)
Total	142,339	1,487,007	438,395	9,019,721	233,289	6,607,220	11,564	(84,255)

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	50,162	207,589	61,821	219,584	126,691	(1,144,057)	710,304	12,651,828
\$25,000 < \$50,000	36,467	136,808	80,612	722,215	140,278	23,568	640,569	25,632,754
\$50,000 < \$75,000	19,459	72,580	34,815	428,671	97,989	39,030	351,334	23,115,794
\$75,000 < \$100,000	10,049	38,633	15,918	210,916	68,423	29,111	204,657	18,600,626
\$100,000 < \$125,000	4,454	17,386	7,989	112,536	44,714	7,728	110,711	12,868,568
\$125,000 < \$150,000	1,981	8,107	4,391	65,610	21,001	31,116	59,560	8,455,282
\$150,000 < \$175,000	996	4,153	2,724	42,168	12,495	28,925	34,284	5,774,692
\$175,000 < \$200,000	612	2,583	1,739	28,264	7,764	18,147	20,292	3,936,928
\$200,000 < \$250,000	484	2,179	2,103	35,911	8,756	29,949	20,997	4,870,522
\$250,000 < \$500,000	388	1,707	2,865	52,019	12,476	71,746	25,193	8,799,322
\$500,000 < \$1,000,000	76	264	916	17,744	4,098	49,068	7,279	5,037,256
\$1,000,000 or Greater	*	*	479	10,139	2,197	113,251	3,320	8,258,768
Total	125,128	491,989	216,372	1,945,777	546,882	(702,418)	2,188,500	138,002,340

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2002

(\$ in thousands)

Maryland AGI	Educator Expenses		Certain 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					166	248	7,420	16,157
\$25,000 < \$50,000					214	340	4,121	9,498
\$50,000 < \$75,000					176	306	1,964	5,768
\$75,000 < \$100,000					140	258	1,082	3,571
\$100,000 < \$125,000	Not applicable until		Not applicable until		100	234	528	1,803
\$125,000 < \$150,000	Tax Year 2004		Tax Year 2004		57	120	336	1,162
\$150,000 < \$175,000					44	107	169	632
\$175,000 < \$200,000					27	70	119	542
\$200,000 < \$250,000					30	76	119	757
\$250,000 < \$500,000					78	207	107	796
\$500,000 < \$1,000,000					39	120	28	698
\$1,000,000 or Greater					*	*	*	*
Total					1,071	2,086	15,993	41,384

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	59,466	44,561	1,529	7,543	12,756	28,280	3,743	915
\$25,000 < \$50,000	47,849	49,022	2,724	14,576	12,061	29,937	3,370	639
\$50,000 < \$75,000	35,963	43,751	3,589	24,724	8,203	22,838	2,313	470
\$75,000 < \$100,000	24,046	35,429	3,691	29,097	5,437	16,795	1,487	353
\$100,000 < \$125,000	14,678	26,105	3,236	31,107	3,798	12,955	781	175
\$125,000 < \$150,000	9,108	19,641	2,496	27,965	2,653	9,625	425	126
\$150,000 < \$175,000	6,291	15,966	2,070	29,360	2,040	7,743	250	129
\$175,000 < \$200,000	4,391	12,156	1,616	25,436	1,583	6,445	126	56
\$200,000 < \$250,000	5,521	18,303	2,360	43,902	2,215	9,696	129	72
\$250,000 < \$500,000	8,767	36,708	4,249	106,128	4,216	21,253	164	147
\$500,000 < \$1,000,000	2,976	19,940	1,583	56,344	1,909	10,293	34	18
\$1,000,000 or Greater	1,324	13,406	592	25,488	1,031	6,450	30	9
Total	220,380	334,988	29,735	421,670	57,902	182,310	12,852	3,109

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2002

(\$ in thousands)

Maryland AGI	Alimony Paid		IRA Deduction		Student Loan Interest Deduction	
	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,352	13,668	12,616	29,165	24,752	17,578
\$25,000 < \$50,000	1,861	13,769	20,769	53,251	45,752	37,904
\$50,000 < \$75,000	1,959	16,317	12,680	36,201	25,698	19,163
\$75,000 < \$100,000	1,521	16,101	9,171	28,361	16,667	15,883
\$100,000 < \$125,000	963	12,205	5,817	19,155	9,468	5,295
\$125,000 < \$150,000	637	9,159	3,303	11,239	646	77
\$150,000 < \$175,000	466	7,320	1,106	4,009	20	32
\$175,000 < \$200,000	325	5,857	498	2,359	*	*
\$200,000 < \$250,000	416	8,617	633	3,161	*	*
\$250,000 < \$500,000	613	18,581	852	4,338	*	*
\$500,000 < \$1,000,000	214	9,241	252	1,347	*	*
\$1,000,000 or Greater	134	12,370	101	536	*	*
Total	10,461	143,205	67,798	193,122	123,003	95,932

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			101,180	158,116	710,222	12,493,737
\$25,000 < \$50,000			114,282	208,938	640,535	25,423,835
\$50,000 < \$75,000			74,039	169,538	351,327	22,946,271
\$75,000 < \$100,000			49,496	145,849	204,654	18,454,787
\$100,000 < \$125,000	No data available until Tax Year 2004		29,658	109,036	110,707	12,759,538
\$125,000 < \$150,000			13,899	79,114	59,560	8,376,171
\$150,000 < \$175,000			8,224	65,277	34,284	5,709,417
\$175,000 < \$200,000			5,598	52,924	20,292	3,884,005
\$200,000 < \$250,000			6,991	84,586	20,997	4,785,939
\$250,000 < \$500,000			10,939	188,166	25,193	8,611,158
\$500,000 < \$1,000,000			3,829	97,498	7,279	4,939,759
\$1,000,000 or Greater			1,863	58,770	3,320	8,199,999
Total			419,998	1,417,812	2,188,370	136,584,616

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2002

(\$ 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	6,208	32,526	90	114	290	938	35,257	102,286
\$25,000 < \$50,000	8,818	24,426	148	197	428	2,050	65,673	125,919
\$50,000 < \$75,000	7,384	21,876	111	251	216	2,417	48,913	94,906
\$75,000 < \$100,000	5,120	16,991	78	140	130	468	37,206	81,836
\$100,000 < \$125,000	4,687	17,652	32	64	104	778	25,516	67,434
\$125,000 < \$150,000	2,439	11,654	20	50	48	334	10,118	30,992
\$150,000 < \$175,000	1,610	8,151	10	17	29	308	5,546	18,827
\$175,000 < \$200,000	1,153	7,349	59	9,787	36	339	3,317	13,538
\$200,000 < \$250,000	1,083	6,488	*	*	*	*	4,024	24,775
\$250,000 < \$500,000	1,741	15,207	*	*	*	*	6,716	66,220
\$500,000 < \$1,000,000	709	15,392	*	*	*	*	2,970	59,116
\$1,000,000 or Greater	424	29,580	*	*	*	*	1,778	116,805
Total	41,376	207,292	548	10,620	1,281	7,632	247,034	802,654

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	41,347	135,860	72,574	58,305	36,779	91,226	25,217	120,522
\$25,000 < \$50,000	74,559	152,592	196,924	145,324	41,197	99,156	25,625	66,282
\$50,000 < \$75,000	55,928	119,449	195,107	167,423	29,908	71,230	18,022	51,622
\$75,000 < \$100,000	41,961	99,436	136,030	132,900	22,239	53,131	12,122	28,026
\$100,000 < \$125,000	29,660	85,928	76,971	85,226	13,528	30,690	9,199	22,121
\$125,000 < \$150,000	12,257	43,031	40,734	50,385	7,934	17,660	5,240	14,870
\$150,000 < \$175,000	6,989	27,303	22,914	31,292	4,534	9,966	3,237	10,060
\$175,000 < \$200,000	4,341	21,038	13,056	19,720	2,606	5,603	1,981	5,577
\$200,000 < \$250,000	5,007	31,520	12,731	24,056	1,664	3,796	2,865	15,069
\$250,000 < \$500,000	8,272	82,901	14,525	41,876	2,321	5,554	3,584	24,301
\$500,000 < \$1,000,000	3,595	74,658	4,230	23,215	888	2,160	1,128	8,569
\$1,000,000 or Greater	2,141	154,479	1,946	38,346	570	1,538	563	16,695
Total	286,057	1,028,195	787,742	818,068	164,168	391,710	108,783	383,714

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2002

(\$ 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	103,727	1,002,609	57,976	203,978	98,541	1,510,492	14,484	153,944
\$25,000 < \$50,000	58,257	497,698	76,464	682,094	69,727	697,806	15,767	73,038
\$50,000 < \$75,000	20,109	175,763	33,021	401,331	51,412	360,362	14,410	74,965
\$75,000 < \$100,000	9,251	76,110	15,047	195,533	35,467	218,029	11,376	47,144
\$100,000 < \$125,000	4,268	31,947	7,529	104,074	18,160	118,643	9,684	44,309
\$125,000 < \$150,000	2,393	16,776	4,130	60,995	10,243	55,108	5,992	30,298
\$150,000 < \$175,000	1,471	10,870	2,559	38,601	6,291	53,249	3,789	21,188
\$175,000 < \$200,000	1,002	7,489	1,617	25,806	3,943	23,120	2,338	16,604
\$200,000 < \$250,000	94	686	1,938	32,422	4,756	36,032	2,903	30,629
\$250,000 < \$500,000	90	563	2,628	46,151	6,501	46,675	4,022	81,277
\$500,000 < \$1,000,000	16	187	829	15,293	2,053	25,523	1,435	25,186
\$1,000,000 or Greater	21	225	424	8,569	986	35,882	933	46,329
Total	200,699	1,820,923	204,162	1,814,847	308,080	3,180,921	87,133	644,911

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	62,429	61,991	280,272	3,203,120	138,089	1,239,892	560,739	1,231,286
\$25,000 < \$50,000	118,147	120,060	345,028	2,381,459	325,931	3,841,746	315,166	916,192
\$50,000 < \$75,000	153,474	169,505	278,066	1,472,202	277,957	3,868,944	73,380	235,142
\$75,000 < \$100,000	131,390	147,470	183,645	898,343	185,209	3,032,731	19,438	66,592
\$100,000 < \$125,000	84,136	94,149	103,369	531,158	104,807	1,984,935	5,901	20,786
\$125,000 < \$150,000	47,276	52,685	56,250	298,777	57,179	1,213,893	2,385	8,443
\$150,000 < \$175,000	27,606	30,516	32,554	205,742	33,091	760,617	1,191	4,200
\$175,000 < \$200,000	16,061	17,633	19,247	121,552	19,572	485,910	720	2,548
\$200,000 < \$250,000	16,828	18,842	19,808	161,532	20,277	553,415	721	2,492
\$250,000 < \$500,000	20,032	22,123	23,713	268,519	24,339	842,600	850	2,939
\$500,000 < \$1,000,000	5,895	6,433	6,902	106,567	7,012	373,083	267	914
\$1,000,000 or Greater	2,703	2,919	3,190	150,503	3,197	612,067	123	432
Total	685,977	744,326	1,352,044	9,799,474	1,196,660	18,809,833	980,881	2,491,966

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2002

(\$ 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	710,222	12,493,737	41,347	135,860	280,272	3,203,120	706,701	9,426,478
\$25,000 < \$50,000	640,535	25,423,835	74,559	152,592	345,028	2,381,459	641,173	23,194,968
\$50,000 < \$75,000	351,327	22,946,271	55,928	119,449	278,066	1,472,202	351,376	21,593,518
\$75,000 < \$100,000	204,654	18,454,787	41,961	99,436	183,645	898,343	204,670	17,655,880
\$100,000 < \$125,000	110,707	12,759,538	29,660	85,928	103,369	531,158	110,717	12,314,308
\$125,000 < \$150,000	59,560	8,376,171	12,257	43,031	56,250	298,777	59,566	8,120,426
\$150,000 < \$175,000	34,284	5,709,417	6,989	27,303	32,554	205,742	34,284	5,530,978
\$175,000 < \$200,000	20,292	3,884,005	4,341	21,038	19,247	121,552	20,293	3,783,491
\$200,000 < \$250,000	20,997	4,785,939	5,007	31,520	19,808	161,532	20,999	4,655,927
\$250,000 < \$500,000	25,193	8,611,158	8,272	82,901	23,713	268,519	25,193	8,425,540
\$500,000 < \$1,000,000	7,279	4,939,759	3,595	74,658	6,902	106,567	7,279	4,907,849
\$1,000,000 or Greater	3,320	8,199,999	2,141	154,479	3,190	150,503	3,320	8,203,975
Total	2,188,370	136,584,616	286,057	1,028,195	1,352,044	9,799,474	2,185,571	127,813,338

Maryland AGI	Total Deductions		Total Exemptions		Maryland Taxable Net Income		Maryland Tax	
	Returns	Amount	Number	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	698,828	2,471,178	1,675,759	2,491,101	620,270	5,616,952	619,143	235,666
\$25,000 < \$50,000	641,099	4,757,948	1,345,225	3,013,960	632,445	15,422,865	632,355	699,487
\$50,000 < \$75,000	351,337	4,104,086	877,858	2,027,372	350,194	15,462,001	350,187	716,067
\$75,000 < \$100,000	204,647	3,099,323	590,898	1,382,685	204,377	13,173,858	204,376	615,029
\$100,000 < \$125,000	110,709	2,005,727	340,317	798,838	110,615	9,509,719	110,614	445,905
\$125,000 < \$150,000	59,564	1,222,336	186,661	438,054	59,516	6,460,036	59,516	303,727
\$150,000 < \$175,000	34,282	764,817	108,725	254,641	34,260	4,511,515	34,260	212,498
\$175,000 < \$200,000	20,293	488,475	64,690	151,358	20,282	3,143,650	20,282	148,259
\$200,000 < \$250,000	20,999	555,938	67,762	157,813	20,985	3,942,170	20,985	186,151
\$250,000 < \$500,000	25,189	845,539	82,979	192,390	25,165	7,387,606	25,165	349,590
\$500,000 < \$1,000,000	7,279	373,997	24,294	56,192	7,271	4,477,660	7,271	212,307
\$1,000,000 or Greater	3,320	612,498	10,838	24,813	3,315	7,566,664	3,315	359,242
Total	2,177,546	21,301,862	5,376,006	10,989,217	2,088,695	96,674,696	2,087,469	4,483,928

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2002

(\$ 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	177,371	46,978	16,648	1,623	5,866	1,427	8,165	1,225
\$25,000 < \$50,000	47,487	13,951	42	8	9,248	6,318	35,334	6,977
\$50,000 < \$75,000	*	*	*	*	7,345	8,198	3,044	2,156
\$75,000 < \$100,000	*	*	-	-	5,222	7,545	2,519	1,868
\$100,000 < \$125,000	-	-	-	-	3,180	5,369	1,765	1,332
\$125,000 < \$150,000	-	-	-	-	2,106	3,766	1,080	795
\$150,000 < \$175,000	-	-	-	-	1,564	3,067	759	555
\$175,000 < \$200,000	-	-	-	-	1,263	2,675	416	330
\$200,000 < \$250,000	-	-	-	-	1,745	4,445	413	367
\$250,000 < \$500,000	-	-	-	-	4,065	17,785	408	468
\$500,000 < \$1,000,000	-	-	-	-	2,262	19,792	100	211
\$1,000,000 or Greater	-	-	-	-	1,500	57,028	33	196
Total	224,858	60,929	16,690	1,631	45,366	137,415	54,036	16,480

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	11	2	197,364	51,254	455,317	184,412
\$25,000 < \$50,000	19	9	85,892	27,256	616,483	672,231
\$50,000 < \$75,000	12	7	10,342	10,367	349,259	705,700
\$75,000 < \$100,000	19	22	7,686	9,435	203,892	605,594
\$100,000 < \$125,000	20	22	4,911	6,723	110,374	439,181
\$125,000 < \$150,000	12	29	3,172	4,590	59,413	299,137
\$150,000 < \$175,000	17	35	2,303	3,657	34,198	208,841
\$175,000 < \$200,000	13	36	1,668	3,041	20,242	145,218
\$200,000 < \$250,000	26	67	2,146	4,879	20,928	181,272
\$250,000 < \$500,000	56	200	4,450	18,453	25,059	331,137
\$500,000 < \$1,000,000	22	135	2,341	20,137	7,225	192,170
\$1,000,000 or Greater	37	357	1,528	57,582	3,282	301,661
Total	264	921	323,803	217,374	1,905,672	4,266,554

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2002

(\$ 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	620,270	166,370	176,692	32,915	20,468	1,570	188,759	34,485
\$25,000 < \$50,000	632,445	458,214	47,466	8,762	57	7	47,506	8,769
\$50,000 < \$75,000	350,194	458,932	*	*	*	*	*	*
\$75,000 < \$100,000	204,377	391,702	*	*	-	-	*	*
\$100,000 < \$125,000	110,615	284,137	-	-	-	-	-	-
\$125,000 < \$150,000	59,516	193,993	-	-	-	-	-	-
\$150,000 < \$175,000	34,260	135,983	-	-	-	-	-	-
\$175,000 < \$200,000	20,282	94,851	-	-	-	-	-	-
\$200,000 < \$250,000	20,985	118,744	-	-	-	-	-	-
\$250,000 < \$500,000	25,165	222,298	-	-	-	-	-	-
\$500,000 < \$1,000,000	7,271	134,467	-	-	-	-	-	-
\$1,000,000 or Greater	3,315	226,557	-	-	-	-	-	-
Total	2,088,695	2,886,248	224,158	41,677	20,525	1,577	236,265	43,254

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	516,012	131,885	9,934	135	2,672	22	102,226	33,083
\$25,000 < \$50,000	627,071	449,448	11,580	206	2,809	28	2,723	313
\$50,000 < \$75,000	350,192	458,928	9,927	221	2,256	26	-	-
\$75,000 < \$100,000	204,377	391,702	7,676	203	1,625	21	-	-
\$100,000 < \$125,000	110,615	284,137	5,079	156	1,088	15	-	-
\$125,000 < \$150,000	59,516	193,993	3,141	111	740	11	-	-
\$150,000 < \$175,000	34,260	135,983	1,864	68	452	8	-	-
\$175,000 < \$200,000	20,282	94,851	1,047	42	269	5	-	-
\$200,000 < \$250,000	20,985	118,744	928	39	248	7	-	-
\$250,000 < \$500,000	25,165	222,298	822	38	214	6	-	-
\$500,000 < \$1,000,000	7,271	134,467	144	9	56	2	-	-
\$1,000,000 or Greater	3,315	226,557	39	3	18	1	-	-
Total	1,979,061	2,842,993	52,181	1,231	12,447	152	104,949	33,396

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2002

(\$ 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	34	1,157	13,313	72,995	13,220	466,755	10,168	267,459
\$25,000 < \$50,000	42	504	14,316	84,940	16,805	126,494	13,248	187,907
\$50,000 < \$75,000	34	697	12,093	79,744	16,363	193,256	12,675	227,496
\$75,000 < \$100,000	39	595	9,281	69,519	13,055	90,969	10,782	253,677
\$100,000 < \$125,000	36	437	6,441	55,348	8,903	59,697	8,126	249,081
\$125,000 < \$150,000	20	145	4,277	44,550	5,025	29,992	6,070	230,236
\$150,000 < \$175,000	20	256	3,124	36,890	2,168	19,175	4,631	228,632
\$175,000 < \$200,000	19	500	2,270	32,149	1,569	22,964	3,720	219,786
\$200,000 < \$250,000	28	431	2,792	53,804	1,809	24,252	5,239	412,379
\$250,000 < \$500,000	35	2,568	4,365	115,442	2,698	43,790	10,141	1,462,478
\$500,000 < \$1,000,000	13	662	1,640	70,137	900	17,231	4,449	1,473,842
\$1,000,000 or Greater	22	9,273	918	101,237	502	16,890	2,428	3,242,798
Total	342	17,225	74,830	816,755	83,017	1,111,465	91,677	8,455,771

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	9,955	687,708	23,602	(393,760)	15,922	(420,250)	1,788	10,056
\$25,000 < \$50,000	10,768	116,594	27,938	(41,554)	18,858	71,313	1,785	10,415
\$50,000 < \$75,000	10,406	94,950	25,565	(113,513)	17,683	132,546	1,445	9,456
\$75,000 < \$100,000	8,670	94,853	19,973	(21,450)	14,632	158,824	1,138	10,300
\$100,000 < \$125,000	6,470	77,420	13,588	(4,349)	10,639	171,661	880	9,738
\$125,000 < \$150,000	4,783	55,640	8,025	14,558	7,697	174,596	589	7,279
\$150,000 < \$175,000	3,539	53,970	3,924	17,715	5,697	174,662	447	6,330
\$175,000 < \$200,000	2,758	47,758	2,812	9,185	4,400	172,027	321	5,963
\$200,000 < \$250,000	3,975	75,392	3,281	29,552	6,098	336,988	442	10,614
\$250,000 < \$500,000	7,773	225,988	5,205	71,653	11,410	1,236,489	845	31,047
\$500,000 < \$1,000,000	3,519	206,417	1,890	52,906	4,836	1,267,425	393	30,377
\$1,000,000 or Greater	2,066	608,382	1,068	84,347	2,591	2,634,416	260	55,864
Total	74,682	2,345,072	136,871	(294,710)	120,463	6,110,697	10,333	197,439

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2002

(\$ 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	86,135	612,279	70,101	479,277	130,688	222,501	109,253	216,222
\$25,000 < \$50,000	128,326	705,596	80,982	378,074	315,696	773,327	256,455	472,080
\$50,000 < \$75,000	79,195	437,598	33,824	171,305	276,987	1,134,993	254,828	518,326
\$75,000 < \$100,000	42,968	251,903	12,627	83,988	185,964	1,076,807	180,168	427,458
\$100,000 < \$125,000	21,850	134,561	4,731	40,818	104,215	789,743	103,446	286,197
\$125,000 < \$150,000	11,678	73,728	1,829	21,033	56,417	529,169	56,768	180,252
\$150,000 < \$175,000	7,138	44,475	892	10,972	32,446	364,493	32,926	118,024
\$175,000 < \$200,000	4,660	31,858	520	8,881	19,044	249,477	19,506	76,999
\$200,000 < \$250,000	5,363	33,167	390	7,766	19,509	306,646	20,187	88,500
\$250,000 < \$500,000	7,826	51,136	418	11,829	23,031	577,714	24,255	133,546
\$500,000 < \$1,000,000	2,706	20,517	93	6,605	6,531	360,548	6,993	51,614
\$1,000,000 or Greater	1,262	109,071	142	101,863	2,879	534,681	3,187	38,496
Total	399,107	2,505,889	206,549	1,322,411	1,173,407	6,920,099	1,067,972	2,607,714

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	153,062	475,166	92,935	655,277	3,157	47,875	96,073	725,095
\$25,000 < \$50,000	331,806	1,312,104	241,060	1,706,237	4,269	6,648	246,920	1,767,804
\$50,000 < \$75,000	288,890	1,725,373	242,622	2,017,179	5,012	6,794	247,613	2,085,673
\$75,000 < \$100,000	193,908	1,566,797	170,642	1,671,898	4,758	8,598	173,895	1,730,264
\$100,000 < \$125,000	108,844	1,120,862	97,408	1,099,437	3,923	7,036	99,383	1,140,809
\$125,000 < \$150,000	59,068	740,069	53,006	673,565	2,985	7,672	54,072	702,425
\$150,000 < \$175,000	34,056	505,397	30,413	429,792	2,357	6,021	31,175	449,737
\$175,000 < \$200,000	20,142	342,826	17,887	272,630	1,737	5,712	18,348	287,653
\$200,000 < \$250,000	20,834	419,886	18,180	306,071	2,426	9,670	18,775	326,026
\$250,000 < \$500,000	24,951	766,532	21,181	435,053	4,820	31,934	22,155	481,045
\$500,000 < \$1,000,000	7,179	453,344	5,741	146,182	2,180	34,308	6,209	186,135
\$1,000,000 or Greater	3,271	664,566	2,302	74,062	1,571	224,051	2,821	301,634
Total	1,246,011	10,092,922	993,377	9,487,383	39,195	396,319	1,017,439	10,184,300

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2002

(\$ 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	129,255	301,497	84,632	116,219	136,307	382,846	550	4,207
\$25,000 < \$50,000	287,092	660,239	207,082	221,919	303,314	860,104	806	6,151
\$50,000 < \$75,000	253,795	596,832	188,399	210,900	267,589	783,359	444	4,319
\$75,000 < \$100,000	175,540	454,265	134,080	165,791	183,545	598,271	229	2,475
\$100,000 < \$125,000	100,949	302,498	78,769	112,445	104,579	399,980	101	1,021
\$125,000 < \$150,000	55,402	189,095	43,317	70,858	57,072	249,073	58	511
\$150,000 < \$175,000	32,217	121,068	25,127	48,278	33,071	160,205	47	577
\$175,000 < \$200,000	19,169	81,009	14,684	33,565	19,602	106,712	22	152
\$200,000 < \$250,000	19,852	97,511	14,773	42,246	20,260	129,451	20	722
\$250,000 < \$500,000	23,931	180,437	17,064	121,569	24,389	247,631	37	686
\$500,000 < \$1,000,000	6,918	109,327	4,641	100,858	7,062	167,399	*	*
\$1,000,000 or Greater	3,147	182,453	1,894	279,227	3,212	433,519	*	*
Total	1,107,267	3,276,231	814,462	1,523,875	1,160,002	4,518,550	2,314	20,821

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	90,825	270,862	53,792	234,642	4,969	24,203	165,528	2,325,437
\$25,000 < \$50,000	209,302	723,799	121,837	600,518	9,819	43,166	340,387	4,967,921
\$50,000 < \$75,000	176,330	529,806	81,568	391,088	7,599	33,955	291,219	5,195,073
\$75,000 < \$100,000	117,426	352,808	45,341	241,715	4,929	23,786	194,442	4,247,295
\$100,000 < \$125,000	66,387	205,180	22,666	133,135	2,711	14,312	108,983	2,850,936
\$125,000 < \$150,000	35,962	114,002	11,005	71,806	1,741	10,495	59,120	1,795,412
\$150,000 < \$175,000	20,763	70,422	6,013	42,699	1,107	7,043	34,082	1,176,628
\$175,000 < \$200,000	12,310	46,176	3,514	29,267	687	5,240	20,153	780,731
\$200,000 < \$250,000	12,474	54,020	3,457	32,278	644	7,881	20,853	924,010
\$250,000 < \$500,000	14,766	91,103	3,782	51,264	1,105	66,624	24,988	1,577,149
\$500,000 < \$1,000,000	4,393	47,311	882	27,183	*	*	7,185	850,708
\$1,000,000 or Greater	2,179	72,305	393	32,956	*	*	3,275	1,572,957
Total	763,117	2,577,794	354,250	1,888,551	35,311	236,705	1,270,215	28,264,257

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2002

(\$ in thousands)

Maryland AGI	Total Deductions After Limitation	
	Returns	Amount
Less than \$25,000	165,362	2,212,149
\$25,000 < \$50,000	340,374	4,864,652
\$50,000 < \$75,000	291,210	5,104,792
\$75,000 < \$100,000	194,440	4,170,308
\$100,000 < \$125,000	108,982	2,796,981
\$125,000 < \$150,000	59,119	1,749,775
\$150,000 < \$175,000	34,082	1,123,769
\$175,000 < \$200,000	20,153	728,030
\$200,000 < \$250,000	20,853	843,597
\$250,000 < \$500,000	24,988	1,368,646
\$500,000 < \$1,000,000	7,185	692,540
\$1,000,000 or Greater	3,275	1,198,399
Total	1,270,023	26,853,638

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2002

(\$ 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	20,973	800,829	14,271	27,501	5,673	13,741	3,057	35,352	4,359
Anne Arundel	185,444	11,133,064	128,277	235,743	62,999	166,538	29,729	381,934	49,125	304,257
Baltimore County	280,659	14,957,555	193,066	535,571	100,803	440,844	43,617	541,872	77,446	531,677
Baltimore City	191,931	7,068,397	75,304	145,555	31,118	129,077	20,112	155,966	22,712	129,250
Calvert	28,988	1,740,608	19,702	30,898	8,701	18,492	5,710	37,958	6,690	38,770
Caroline	10,049	375,766	5,788	9,313	2,265	4,443	2,255	15,863	1,678	8,370
Carroll	56,623	3,232,896	43,028	65,189	20,951	39,162	10,568	102,148	15,331	55,871
Cecil	30,799	1,464,204	18,874	27,326	8,145	17,206	4,861	43,490	6,014	25,497
Charles	47,207	2,579,249	28,540	40,816	10,141	14,256	7,577	41,991	7,613	38,962
Dorchester	9,990	349,921	5,985	14,754	2,433	9,655	2,204	18,459	2,002	13,021
Frederick	78,523	4,552,755	53,393	84,521	26,420	59,213	13,750	144,036	20,229	143,778
Garrett	8,679	313,920	5,689	11,955	2,304	4,951	2,458	24,153	2,020	19,697
Harford	81,556	4,529,606	58,674	87,086	27,761	48,363	12,621	124,525	20,314	91,591
Howard	95,861	7,163,569	72,253	138,383	41,582	96,614	17,564	283,432	33,346	207,736
Kent	5,929	245,131	4,747	15,232	2,584	18,255	1,577	19,272	2,125	18,476
Montgomery	334,913	24,056,682	252,349	858,799	151,716	752,294	70,219	1,420,727	127,456	1,269,459
Prince George's	310,277	14,463,953	147,964	172,446	52,245	83,835	49,965	151,394	38,391	104,565
Queen Anne's	14,784	822,854	11,584	24,777	5,373	18,545	3,690	38,698	4,459	36,745
St. Mary's	30,810	1,626,149	20,302	26,596	7,593	13,599	5,782	34,143	5,531	21,239
Somerset	6,317	210,146	2,983	6,002	1,317	3,752	1,471	7,919	1,029	6,323
Talbot	11,367	580,634	9,681	42,835	5,613	57,792	3,128	48,044	4,989	93,419
Washington	45,955	1,961,286	28,189	50,499	11,994	33,523	7,052	95,522	9,252	36,588
Wicomico	28,526	1,171,663	15,757	33,401	7,563	20,226	4,897	34,002	5,980	33,012
Worcester	17,384	657,576	12,672	45,457	6,898	24,468	3,760	44,045	5,516	50,412
Total	1,933,544	106,058,413	1,229,072	2,730,655	604,192	2,088,844	327,624	3,844,945	473,607	3,293,108

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2002

(\$ 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	2,082	19,457	6,016	85,065	2,468	32,439	2,417	8,668
Anne Arundel	14,090	158,585	46,104	1,001,612	24,203	649,268	10,636	41,890
Baltimore County	28,480	299,810	70,312	1,201,533	35,378	1,278,487	19,079	72,199
Baltimore City	8,929	85,027	33,676	501,186	12,177	211,369	14,050	53,305
Calvert	1,746	17,695	7,125	167,842	3,753	95,821	1,283	4,909
Caroline	681	5,192	2,001	31,328	1,337	13,229	918	2,460
Carroll	4,654	45,419	12,604	222,534	7,417	114,518	3,532	11,188
Cecil	2,032	19,258	7,286	121,596	3,405	47,102	3,310	11,291
Charles	2,243	21,053	11,639	250,985	4,964	88,835	2,184	8,904
Dorchester	864	8,396	2,556	40,264	1,340	9,292	1,367	3,916
Frederick	5,705	53,330	16,559	318,365	10,110	126,987	4,433	15,513
Garrett	672	5,874	2,020	32,256	1,365	21,855	1,286	4,404
Harford	6,601	61,209	20,412	377,546	9,597	164,527	6,245	21,657
Howard	6,451	77,930	18,743	420,303	14,169	376,970	5,006	21,178
Kent	798	9,770	1,967	40,339	1,213	30,531	454	1,480
Montgomery	28,578	337,619	72,781	2,027,646	55,538	2,849,344	16,837	76,024
Prince George's	14,222	116,728	67,639	1,449,171	22,033	74,981	19,002	90,148
Queen Anne's	1,344	16,021	3,698	78,766	2,783	64,505	914	3,039
St. Mary's	1,631	14,777	7,811	166,289	3,692	41,606	1,464	5,435
Somerset	443	4,882	1,363	21,391	801	7,964	593	1,994
Talbot	1,755	29,306	3,719	83,197	2,889	75,354	766	2,527
Washington	3,632	32,208	10,681	159,436	5,266	68,345	4,933	14,436
Wicomico	2,281	22,591	5,927	91,222	3,713	66,460	2,305	7,643
Worchester	2,425	24,872	5,756	129,851	3,678	97,432	2,114	7,781
Total	142,339	1,487,009	438,395	9,019,723	233,289	6,607,221	125,128	491,989

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2002

(\$ 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	2,767	21,749	81	147	2,131	2,528	447
Anne Arundel	21,576	193,196	1,699	4,435	20,716	30,549	5,861	17,460
Baltimore County	39,274	365,196	2,089	5,153	30,449	44,867	9,090	29,793
Baltimore City	14,550	118,927	1,289	3,083	13,219	15,338	2,867	7,196
Calvert	3,086	26,749	210	2,056	3,374	4,395	784	2,425
Caroline	1,033	7,982	31	75	1,449	1,659	444	1,163
Carroll	6,260	52,067	312	926	7,041	9,141	2,090	6,434
Cecil	3,138	24,859	198	563	3,260	4,023	820	2,483
Charles	4,147	31,737	368	745	4,062	4,847	830	2,557
Dorchester	1,384	11,583	54	116	1,496	1,622	378	1,011
Frederick	8,032	69,684	694	1,729	9,359	12,384	2,520	7,466
Garrett	960	7,389	46	354	1,571	2,027	421	1,123
Harford	9,267	73,771	581	1,364	8,501	10,419	2,373	7,762
Howard	8,880	85,718	1,179	3,016	12,403	20,831	3,535	11,641
Kent	1,361	13,459	32	75	1,095	1,638	341	1,099
Montgomery	44,755	472,231	3,878	10,275	55,778	118,564	15,532	54,781
Prince George's	24,984	189,383	1,973	4,566	24,613	25,139	3,530	8,975
Queen Anne's	2,149	20,046	111	356	2,525	3,507	850	2,696
St. Mary's	3,018	24,326	340	638	3,189	3,684	674	2,002
Somerset	715	5,412	33	72	968	880	219	538
Talbot	2,758	29,299	115	287	2,359	3,970	947	2,897
Washington	5,215	40,630	284	492	4,719	5,908	1,169	3,406
Wicomico	3,227	27,317	239	512	3,352	3,447	994	2,823
Worchester	3,836	33,068	157	351	2,751	3,619	1,186	3,311
Total	216,372	1,945,778	15,993	41,386	220,380	334,986	57,902	182,311

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2002

(\$ in thousands)

Maryland County	IRA Deduction		Student Loan Interest Deduction		Taxable Social Security and Railroad Benefits		Total Subtractions	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	811	2,144	971	636	2,725	21,925	14,780	92,897
Anne Arundel	6,873	19,885	11,119	8,438	20,372	179,525	136,520	990,636
Baltimore County	11,194	32,459	18,644	14,431	37,675	348,179	204,735	1,370,270
Baltimore City	3,895	8,859	11,548	9,445	13,745	111,798	95,742	613,617
Calvert	1,036	3,009	1,534	1,058	2,919	24,804	22,669	150,017
Caroline	337	971	386	259	984	7,515	6,514	30,583
Carroll	2,662	7,617	3,241	2,329	5,990	49,559	44,594	246,247
Cecil	908	2,533	1,422	1,015	2,952	23,106	21,850	145,352
Charles	1,400	4,046	2,765	1,957	3,922	29,278	34,277	228,284
Dorchester	403	1,045	368	284	1,314	10,891	6,222	40,272
Frederick	3,067	8,590	5,459	4,107	7,600	65,271	58,043	379,072
Garrett	453	1,391	494	281	903	6,887	6,097	33,164
Harford	3,225	9,217	4,797	3,445	8,888	70,272	61,592	372,277
Howard	4,123	12,442	7,521	6,045	8,381	80,213	72,632	528,482
Kent	319	1,019	286	235	1,286	12,761	4,664	40,594
Montgomery	14,470	43,485	23,182	19,129	41,241	429,423	252,026	2,521,664
Prince George's	6,462	16,027	21,209	16,944	23,353	173,360	199,213	1,251,207
Queen Anne's	684	2,235	725	505	2,053	18,965	11,837	76,077
St. Mary's	1,055	3,010	1,750	1,267	2,850	22,708	22,048	155,449
Somerset	259	747	200	163	673	5,017	3,722	22,090
Talbot	658	2,054	604	483	2,595	27,317	9,520	101,376
Washington	1,482	4,135	2,415	1,651	5,018	39,161	31,548	186,888
Wicomico	986	2,828	1,506	1,168	3,072	25,668	18,125	110,792
Worcester	1,036	3,372	857	659	3,651	31,245	13,074	112,170
Total	67,798	193,120	123,003	95,934	204,162	1,814,848	1,352,044	9,799,477

Table 6

Selected Income and Tax Detail for Allegany County - Tax Year 2002

(\$ 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	8,407	130,688	5,078	9,618	2,047	3,210	1,053	5,230
\$25,000 < \$50,000	6,776	234,346	4,215	5,603	1,415	2,836	853	5,622
\$50,000 < \$75,000	3,598	207,119	2,880	2,580	1,042	1,513	483	2,981
\$75,000 < \$100,000	1,332	106,887	1,213	1,444	560	1,094	237	3,541
\$100,000 < \$150,000	550	56,592	549	1,670	320	1,394	135	3,876
\$150,000 < \$200,000	119	14,538	121	570	98	530	47	3,106
\$200,000 < \$500,000	154	28,858	172	1,199	146	1,408	81	12,037
Greater than \$500,000	37	21,801	43	4,816	45	1,756	*	*
Total	20,973	800,829	14,271	27,500	5,673	13,741	2,889	36,393

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	1,421	966	3,359	40,627	731	(157)	11,163	198,953
\$25,000 < \$50,000	1,048	824	1,493	22,852	665	1,629	7,435	292,249
\$50,000 < \$75,000	735	1,432	719	11,558	481	1,652	3,746	239,080
\$75,000 < \$100,000	367	1,114	242	4,577	236	1,015	1,391	122,756
\$100,000 < \$150,000	252	1,649	121	2,826	159	1,881	597	72,105
\$150,000 < \$200,000	87	1,014	31	927	67	2,486	133	23,813
\$200,000 < \$500,000	134	4,269	51	1,697	97	5,237	180	51,294
Greater than \$500,000	44	3,686	*	*	32	18,696	47	59,042
Total	4,088	14,954	6,016	85,065	2,468	32,439	24,692	1,059,292

Table 6

Selected Income and Tax Detail for Allegany County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	11,098	156,964	10,014	22,451	993	7,841	29,085	41,069
\$25,000 < \$50,000	7,435	269,418	5,107	17,067	2,328	20,830	17,978	41,123
\$50,000 < \$75,000	3,746	227,200	1,392	5,264	2,354	22,130	10,786	25,268
\$75,000 < \$100,000	1,391	118,523	321	1,238	1,070	11,828	4,215	9,930
\$100,000 < \$150,000	597	70,428	77	284	520	6,778	1,796	4,206
\$150,000 < \$200,000	133	23,011	(D)	(D)	133	1,934	414	952
\$200,000 < \$500,000	180	50,363	(D)	(D)	180	3,759	566	1,288
Greater than \$500,000	47	59,231	(D)	(D)	47	1,617	175	402
Total	24,627	975,138	16,911	46,304	7,625	76,717	65,015	124,238

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	7,551	3,018	2,391	425	7,637	2,108	1,301	412
\$25,000 < \$50,000	7,222	8,405	606	119	7,263	5,459	*	*
\$50,000 < \$75,000	3,735	8,032	-	-	3,738	5,114	-	-
\$75,000 < \$100,000	1,390	4,425	-	-	1,390	2,799	-	-
\$100,000 < \$150,000	597	2,710	-	-	597	1,733	-	-
\$150,000 < \$200,000	133	912	-	-	133	590	-	-
\$200,000 < \$500,000	178	2,037	-	-	180	1,328	-	-
Greater than \$500,000	46	2,032	-	-	47	1,676	-	-
Total	20,852	31,571	2,997	544	20,985	20,807	1,301	412

Table 6

Selected Income and Tax Detail for Anne Arundel County - Tax Year 2002

(\$ 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	46,314	844,798	25,152	44,749	10,782	20,890	6,602	31,875
\$25,000 < \$50,000	51,303	1,845,880	29,123	37,261	12,124	23,878	6,706	45,110
\$50,000 < \$75,000	34,113	2,004,029	25,158	27,004	11,058	19,082	5,585	46,641
\$75,000 < \$100,000	22,718	1,848,229	19,146	20,119	9,413	16,515	3,940	42,959
\$100,000 < \$150,000	19,569	2,153,731	18,094	26,073	10,654	24,016	3,660	62,696
\$150,000 < \$200,000	6,068	904,307	5,943	13,540	4,241	11,883	1,244	42,047
\$200,000 < \$500,000	4,462	949,666	4,655	24,431	3,800	25,099	1,190	82,013
\$500,000 < \$1,000,000	632	259,587	716	17,167	648	9,758	179	19,275
\$1,000,000 or Greater	265	322,838	290	25,399	279	15,416	66	13,864
Total	185,444	11,133,065	128,277	235,743	62,999	166,537	29,172	386,480

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	7,565	8,400	13,932	204,799	3,489	(33,852)	59,676	1,106,459
\$25,000 < \$50,000	8,640	2,475	11,306	237,506	4,339	8,823	57,265	2,319,997
\$50,000 < \$75,000	7,867	6,620	7,532	181,712	4,133	11,442	36,333	2,384,399
\$75,000 < \$100,000	6,717	11,077	5,227	122,325	3,573	17,058	23,650	2,131,364
\$100,000 < \$150,000	7,882	23,669	5,011	140,906	4,187	39,217	20,310	2,515,323
\$150,000 < \$200,000	3,444	20,206	1,735	59,315	1,608	38,984	6,351	1,111,336
\$200,000 < \$500,000	3,373	68,957	1,161	45,558	2,117	163,930	4,847	1,375,834
\$500,000 < \$1,000,000	622	50,293	138	7,343	533	132,763	730	494,177
\$1,000,000 or Greater	271	119,512	62	2,147	224	270,903	295	787,085
Total	46,381	311,209	46,104	1,001,612	24,203	649,268	209,457	14,225,974

Table 6

Selected Income and Tax Detail for Anne Arundel County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	59,310	804,348	46,789	97,857	11,737	104,751	131,163	189,361
\$25,000 < \$50,000	57,270	2,089,797	28,543	79,692	28,724	334,098	115,410	255,538
\$50,000 < \$75,000	36,335	2,242,219	7,210	22,831	29,123	393,996	89,718	207,306
\$75,000 < \$100,000	23,651	2,042,377	2,055	7,108	21,595	344,562	67,131	157,485
\$100,000 < \$150,000	20,310	2,438,841	817	2,921	19,493	373,903	61,152	144,028
\$150,000 < \$200,000	6,351	1,083,880	169	603	6,181	146,259	19,327	45,508
\$200,000 < \$500,000	4,847	1,346,866	139	494	4,708	148,481	14,872	34,686
\$500,000 < \$1,000,000	730	491,904	(D)	(D)	730	35,089	2,300	5,357
\$1,000,000 or Greater	295	789,855	(D)	(D)	295	40,156	902	2,090
Total	209,099	13,330,087	85,722	211,506	122,586	1,921,295	501,975	1,041,359

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	41,294	16,989	10,924	1,737	41,919	10,388	6,450	2,161
\$25,000 < \$50,000	55,599	63,014	3,095	458	55,917	35,905	203	25
\$50,000 < \$75,000	36,203	74,563	*	*	36,235	41,422	-	-
\$75,000 < \$100,000	23,608	71,216	*	*	23,617	39,250	-	-
\$100,000 < \$150,000	20,280	89,359	-	-	20,291	49,101	-	-
\$150,000 < \$200,000	6,344	41,553	-	-	6,347	22,822	-	-
\$200,000 < \$500,000	4,834	53,433	-	-	4,842	29,778	-	-
\$500,000 < \$1,000,000	729	20,098	-	-	730	11,557	-	-
\$1,000,000 or Greater	291	30,391	-	-	294	19,139	-	-
Total	189,182	460,616	14,019	2,195	190,192	259,362	6,653	2,186

Table 6

Selected Income and Tax Detail for Baltimore County - Tax Year 2002

(\$ 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	78,221	1,330,857	47,210	135,182	23,681	54,486	11,108	52,398
\$25,000 < \$50,000	90,618	3,183,774	51,538	84,407	23,142	58,011	10,836	62,850
\$50,000 < \$75,000	51,322	2,982,849	38,375	51,475	17,845	42,737	8,026	60,030
\$75,000 < \$100,000	27,539	2,226,582	23,452	35,244	12,505	33,105	4,902	54,957
\$100,000 < \$150,000	19,693	2,127,045	18,477	37,625	11,734	40,589	4,079	85,772
\$150,000 < \$200,000	5,642	814,849	5,692	21,396	4,436	25,217	1,503	60,409
\$200,000 < \$500,000	6,009	1,319,005	6,473	52,959	5,704	61,385	1,934	127,539
\$500,000 < \$1,000,000	1,083	447,559	1,233	33,095	1,156	33,013	351	34,661
\$1,000,000 or Greater	532	525,035	616	84,189	600	92,302	155	14,704
Total	280,659	14,957,555	193,066	535,572	100,803	440,845	42,894	553,320

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	16,370	46,825	28,452	365,526	6,133	(90,886)	105,987	1,812,069
\$25,000 < \$50,000	16,184	6,419	19,142	347,106	7,021	11,723	101,037	3,992,344
\$50,000 < \$75,000	12,302	13,641	10,384	198,835	6,040	23,433	54,423	3,532,212
\$75,000 < \$100,000	8,759	18,378	5,586	108,907	4,484	26,604	28,827	2,584,929
\$100,000 < \$150,000	9,006	31,545	4,093	95,937	4,739	74,168	20,803	2,561,935
\$150,000 < \$200,000	3,725	31,971	1,196	34,567	2,049	64,668	6,113	1,082,381
\$200,000 < \$500,000	5,237	101,409	1,144	36,658	3,507	283,252	6,733	2,014,228
\$500,000 < \$1,000,000	1,130	77,212	203	9,665	899	201,013	1,247	840,552
\$1,000,000 or Greater	591	221,151	112	4,332	506	684,512	619	1,648,958
Total	73,304	548,551	70,312	1,201,533	35,378	1,278,487	325,789	20,069,608

Table 6

Selected Income and Tax Detail for Baltimore County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	105,612	1,402,868	84,428	185,156	20,155	182,778	249,281	366,222
\$25,000 < \$50,000	101,087	3,663,579	51,441	147,280	49,636	547,262	206,983	462,569
\$50,000 < \$75,000	54,428	3,341,898	11,446	37,228	42,976	544,642	136,614	316,525
\$75,000 < \$100,000	28,829	2,480,638	2,817	9,893	26,009	384,562	83,769	196,216
\$100,000 < \$150,000	20,805	2,482,344	1,129	4,080	19,675	355,458	64,393	150,772
\$150,000 < \$200,000	6,113	1,045,367	249	861	5,864	131,214	19,622	45,581
\$200,000 < \$500,000	6,734	1,965,209	226	795	6,508	201,860	22,543	52,067
\$500,000 < \$1,000,000	1,247	841,067	43	138	1,204	68,697	4,101	9,464
\$1,000,000 or Greater	619	1,661,077	(D)	(D)	619	139,459	2,080	4,738
Total	325,474	18,884,047	151,779	385,431	172,646	2,555,932	789,386	1,604,154

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	71,768	29,000	22,319	4,058	73,126	19,665	12,211	3,920
\$25,000 < \$50,000	98,044	110,595	6,450	1,122	98,757	69,811	290	33
\$50,000 < \$75,000	54,212	112,560	*	*	54,268	69,150	-	-
\$75,000 < \$100,000	28,766	87,662	-	-	28,785	53,486	-	-
\$100,000 < \$150,000	20,754	91,848	-	-	20,770	55,808	-	-
\$150,000 < \$200,000	6,105	40,249	-	-	6,109	24,556	-	-
\$200,000 < \$500,000	6,715	78,695	-	-	6,727	48,407	-	-
\$500,000 < \$1,000,000	1,242	34,494	-	-	1,244	21,586	-	-
\$1,000,000 or Greater	615	62,268	-	-	619	42,928	-	-
Total	288,221	647,371	28,769	5,180	290,405	405,397	12,501	3,953

Table 6

Selected Income and Tax Detail for Baltimore City - Tax Year 2002

(\$ 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	86,387	1,469,632	23,322	43,319	8,504	18,110	8,062	31,134
\$25,000 < \$50,000	68,047	2,351,806	24,485	25,528	8,327	16,680	5,480	17,598
\$50,000 < \$75,000	21,483	1,250,424	13,444	14,333	5,404	12,042	2,801	17,487
\$75,000 < \$100,000	7,989	656,148	6,247	8,287	3,109	10,414	1,383	14,556
\$100,000 < \$150,000	4,622	501,877	4,204	8,848	2,654	11,953	1,048	19,224
\$150,000 < \$200,000	1,444	212,235	1,447	4,908	1,166	8,248	485	15,342
\$200,000 < \$500,000	1,590	351,635	1,728	17,515	1,546	24,453	617	27,849
\$500,000 < \$1,000,000	236	96,749	275	7,474	263	10,097	88	12,960
\$1,000,000 or Greater	133	177,891	152	15,343	145	17,080	37	488
Total	191,931	7,068,397	75,304	145,555	31,118	129,077	20,001	156,638

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	5,563	7,199	16,651	204,558	3,173	(29,047)	100,559	1,756,506
\$25,000 < \$50,000	5,495	2,536	9,546	133,591	3,029	406	71,344	2,636,715
\$50,000 < \$75,000	3,598	4,257	3,987	67,932	2,016	2,497	22,425	1,416,949
\$75,000 < \$100,000	2,238	4,635	1,662	33,198	1,194	6,899	8,385	758,458
\$100,000 < \$150,000	2,053	9,632	1,024	29,497	1,135	10,734	4,946	611,754
\$150,000 < \$200,000	953	6,435	334	11,603	467	15,387	1,586	283,083
\$200,000 < \$500,000	1,379	29,730	385	16,988	858	76,879	1,815	549,078
\$500,000 < \$1,000,000	247	15,927	52	1,481	196	40,818	276	188,240
\$1,000,000 or Greater	139	54,495	35	2,338	109	86,797	154	368,965
Total	21,665	134,846	33,676	501,186	12,177	211,370	211,490	8,569,748

Table 6

Selected Income and Tax Detail for Baltimore City - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	100,250	1,503,932	85,875	207,313	13,812	117,607	274,958	433,630
\$25,000 < \$50,000	71,392	2,499,923	38,753	117,645	32,626	343,735	148,761	344,803
\$50,000 < \$75,000	22,428	1,354,442	5,535	17,066	16,886	208,400	50,635	117,919
\$75,000 < \$100,000	8,385	719,027	1,146	3,697	7,238	107,173	21,865	51,051
\$100,000 < \$150,000	4,947	587,946	455	1,429	4,491	81,366	13,202	30,492
\$150,000 < \$200,000	1,586	271,517	81	245	1,505	33,284	4,414	10,058
\$200,000 < \$500,000	1,815	527,699	73	238	1,742	59,923	5,480	12,470
\$500,000 < \$1,000,000	276	186,676	(D)	(D)	276	19,374	871	1,981
\$1,000,000 or Greater	154	371,628	(D)	(D)	154	32,729	497	1,138
Total	211,233	8,022,790	131,918	347,633	78,730	1,003,591	520,683	1,003,542

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	52,858	21,490	42,172	8,561	54,763	15,780	24,264	7,894
\$25,000 < \$50,000	68,286	72,492	9,427	1,952	69,168	49,706	207	22
\$50,000 < \$75,000	22,343	46,561	-	-	22,364	30,837	-	-
\$75,000 < \$100,000	8,354	25,807	-	-	8,365	16,992	-	-
\$100,000 < \$150,000	4,925	22,012	-	-	4,934	14,477	-	-
\$150,000 < \$200,000	1,581	10,530	-	-	1,584	6,952	-	-
\$200,000 < \$500,000	1,802	20,649	-	-	1,811	13,880	-	-
\$500,000 < \$1,000,000	276	7,298	-	-	276	5,042	-	-
\$1,000,000 or Greater	153	14,826	-	-	154	10,302	-	-
Total	160,578	241,665	51,599	10,513	163,419	163,968	24,471	7,916

Table 6

Selected Income and Tax Detail for Calvert County - Tax Year 2002

(\$ 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	6,837	125,378	3,421	5,586	1,359	2,873	1,194	(350)
\$25,000 < \$50,000	7,208	267,981	3,943	5,210	1,549	2,827	1,283	412
\$50,000 < \$75,000	5,545	332,435	4,045	4,297	1,554	2,367	1,056	4,127
\$75,000 < \$100,000	4,283	354,827	3,523	3,106	1,530	1,914	844	6,139
\$100,000 < \$150,000	3,709	410,361	3,358	4,273	1,753	2,679	659	8,971
\$150,000 < \$200,000	870	125,339	848	1,587	524	1,540	169	5,555
\$200,000 < \$500,000	448	88,201	467	2,456	353	1,737	135	14,601
\$500,000 < \$1,000,000	88	36,086	65	1,818	79	2,555	*	*
\$1,000,000 or Greater	*	*	32	2,566	*	*	*	*
Total	28,988	1,740,608	19,702	30,899	8,701	18,492	5,340	39,455

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	977	1,686	2,018	33,171	492	(1,668)	8,807	168,179
\$25,000 < \$50,000	1,129	884	1,678	39,371	641	524	8,116	332,971
\$50,000 < \$75,000	1,113	1,378	1,224	32,079	711	1,364	5,903	390,706
\$75,000 < \$100,000	1,064	1,508	890	22,400	608	(39)	4,417	397,244
\$100,000 < \$150,000	1,192	5,384	906	24,718	737	7,319	3,820	470,078
\$150,000 < \$200,000	423	4,190	273	9,954	241	5,519	900	155,337
\$200,000 < \$500,000	322	7,787	136	6,148	237	18,507	487	135,191
\$500,000 < \$1,000,000	84	16,427	*	*	55	8,589	66	43,857
\$1,000,000 or Greater	*	*	*	*	31	55,706	32	91,134
Total	6,304	39,244	7,125	167,842	3,753	95,821	32,548	2,184,697

Table 6

Selected Income and Tax Detail for Calvert County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	8,753	123,545	6,723	14,243	1,914	17,896	19,424	27,287
\$25,000 < \$50,000	8,117	298,082	3,489	9,917	4,627	56,477	17,632	39,103
\$50,000 < \$75,000	5,904	367,286	810	2,645	5,094	72,600	16,010	37,191
\$75,000 < \$100,000	4,418	382,519	232	812	4,186	69,926	13,705	32,435
\$100,000 < \$150,000	3,820	455,502	99	352	3,721	71,406	12,171	28,835
\$150,000 < \$200,000	900	152,147	(D)	(D)	900	19,815	2,858	6,769
\$200,000 < \$500,000	487	132,276	(D)	(D)	487	13,780	1,529	3,580
\$500,000 < \$1,000,000	66	43,600	(D)	(D)	66	2,930	208	481
\$1,000,000 or Greater	32	91,323	(D)	(D)	32	4,708	104	241
Total	32,497	2,046,280	11,353	27,969	21,027	329,538	83,641	175,922

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	5,881	2,371	1,696	274	7,220	1,607	1,102	363
\$25,000 < \$50,000	7,823	8,520	493	78	7,972	5,315	35	4
\$50,000 < \$75,000	5,886	11,730	-	-	5,890	7,136	-	-
\$75,000 < \$100,000	4,413	12,964	-	-	4,414	7,822	-	-
\$100,000 < \$150,000	3,819	16,551	-	-	3,820	9,937	-	-
\$150,000 < \$200,000	900	5,869	-	-	900	3,516	-	-
\$200,000 < \$500,000	486	5,236	-	-	487	3,218	-	-
\$500,000 < \$1,000,000	66	1,875	-	-	66	1,125	-	-
\$1,000,000 or Greater	32	3,951	-	-	32	2,418	-	-
Total	29,306	69,067	2,189	352	30,801	42,094	1,137	367

Table 6

Selected Income and Tax Detail for Caroline County - Tax Year 2002

(\$ 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	3,895	63,073	1,686	3,377	620	990	599	2,697
\$25,000 < \$50,000	3,341	112,722	1,783	2,233	613	960	612	4,628
\$50,000 < \$75,000	1,657	94,181	1,258	1,467	492	874	346	2,772
\$75,000 < \$100,000	695	53,973	599	706	268	364	149	1,728
\$100,000 < \$150,000	338	33,162	326	699	171	430	101	1,921
\$150,000 < \$200,000	64	7,932	71	425	52	163	43	2,804
\$200,000 or Greater	59	10,723	65	405	49	663	*	*
Total	10,049	375,766	5,788	9,312	2,265	4,444	1,850	16,550

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	417	599	822	9,653	362	318	4,690	80,297
\$25,000 < \$50,000	377	578	599	9,212	373	1,410	3,616	138,241
\$50,000 < \$75,000	304	598	313	5,598	262	1,811	1,741	111,165
\$75,000 < \$100,000	174	900	156	3,614	146	1,115	724	63,569
\$100,000 < \$150,000	133	1,924	111	3,252	107	1,614	357	42,565
\$150,000 < \$200,000	55	1,473	*	*	39	1,265	76	13,400
\$200,000 or Greater	51	1,995	*	*	48	5,695	67	21,687
Total	1,511	8,067	2,001	31,329	1,337	13,228	11,271	470,924

Table 6

Selected Income and Tax Detail for Caroline County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,686	70,592	3,991	9,372	634	5,524	12,124	18,740
\$25,000 < \$50,000	3,616	129,352	2,065	6,655	1,551	15,173	8,522	19,531
\$50,000 < \$75,000	1,741	106,244	420	1,575	1,321	14,618	4,994	11,744
\$75,000 < \$100,000	724	61,793	110	420	614	7,768	2,213	5,251
\$100,000 < \$150,000	357	41,718	39	154	318	4,982	1,099	2,592
\$150,000 < \$200,000	76	13,043	(D)	(D)	76	1,202	237	546
\$200,000 or Greater	67	21,869	(D)	(D)	67	1,716	189	438
Total	11,267	444,611	6,625	18,176	4,581	50,983	29,378	58,842

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,952	1,206	1,400	242	3,026	777	830	255
\$25,000 < \$50,000	3,469	3,646	316	49	3,530	2,265	*	*
\$50,000 < \$75,000	1,715	3,309	-	-	1,738	2,059	-	-
\$75,000 < \$100,000	715	2,075	-	-	724	1,272	-	-
\$100,000 < \$150,000	355	1,480	-	-	357	894	-	-
\$150,000 < \$200,000	75	504	-	-	76	297	-	-
\$200,000 or Greater	65	877	-	-	66	518	-	-
Total	9,346	13,097	1,716	291	9,517	8,082	830	255

Table 6

Selected Income and Tax Detail for Carroll County - Tax Year 2002

(\$ 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	13,463	225,276	8,747	17,428	3,932	7,538	1,946	8,926
\$25,000 < \$50,000	14,322	500,010	9,438	13,914	4,143	8,307	2,350	18,893
\$50,000 < \$75,000	11,570	679,970	9,150	9,141	4,076	5,642	2,278	19,333
\$75,000 < \$100,000	8,502	695,574	7,385	6,310	3,684	4,372	1,547	16,329
\$100,000 < \$150,000	6,452	715,818	5,988	6,639	3,417	4,818	1,103	19,985
\$150,000 < \$200,000	1,424	208,633	1,384	3,429	957	2,573	299	11,494
\$200,000 < \$500,000	785	165,073	818	4,916	643	4,100	211	15,535
Greater than \$500,000	105	42,542	118	3,412	99	1,813	*	*
Total	56,623	3,232,896	43,028	65,189	20,951	39,163	9,734	110,495

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	2,693	1,621	4,447	58,495	1,201	(7,434)	17,738	316,937
\$25,000 < \$50,000	2,827	2,278	3,070	56,943	1,463	2,602	15,939	638,035
\$50,000 < \$75,000	2,668	3,867	2,085	40,656	1,552	5,846	12,070	788,777
\$75,000 < \$100,000	2,399	4,855	1,394	27,360	1,229	7,412	8,690	774,399
\$100,000 < \$150,000	2,415	8,039	1,127	25,383	1,140	15,853	6,621	807,241
\$150,000 < \$200,000	743	5,322	299	8,301	379	13,957	1,492	256,613
\$200,000 < \$500,000	557	12,735	182	5,395	368	32,558	851	240,592
Greater than \$500,000	99	18,158	*	*	85	43,724	122	113,873
Total	14,401	56,875	12,604	222,534	7,417	114,518	63,523	3,936,467

Table 6

Selected Income and Tax Detail for Carroll County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	17,650	243,813	14,223	29,546	3,238	30,162	38,522	53,714
\$25,000 < \$50,000	15,940	580,981	7,894	23,063	8,045	90,884	35,121	78,461
\$50,000 < \$75,000	12,071	749,042	2,048	7,234	10,023	131,750	34,539	81,024
\$75,000 < \$100,000	8,690	749,809	584	2,212	8,106	123,165	27,493	65,262
\$100,000 < \$150,000	6,621	788,269	266	1,005	6,355	113,156	21,869	51,901
\$150,000 < \$200,000	1,492	252,076	55	212	1,437	30,155	4,952	11,737
\$200,000 < \$500,000	851	233,996	37	132	814	20,336	2,859	6,731
Greater than \$500,000	122	116,042	(D)	(D)	122	5,250	382	886
Total	63,437	3,714,028	25,107	63,404	38,140	544,858	165,737	349,716

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	12,969	5,380	2,501	450	14,860	3,927	1,419	448
\$25,000 < \$50,000	15,430	17,246	862	157	15,723	11,694	62	7
\$50,000 < \$75,000	12,042	24,398	-	-	12,051	16,135	-	-
\$75,000 < \$100,000	8,683	25,963	-	-	8,688	17,055	-	-
\$100,000 < \$150,000	6,617	29,047	-	-	6,619	18,977	-	-
\$150,000 < \$200,000	1,491	9,811	-	-	1,491	6,404	-	-
\$200,000 < \$500,000	850	9,635	-	-	851	6,307	-	-
Greater than \$500,000	121	4,928	-	-	122	3,352	-	-
Total	58,203	126,408	3,363	607	60,405	83,851	1,481	455

Table 6

Selected Income and Tax Detail for Cecil County - Tax Year 2002

(\$ 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	8,913	159,022	4,429	7,692	1,833	3,068	1,166	3,856
\$25,000 < \$50,000	9,607	337,868	4,985	6,283	1,938	2,890	1,271	10,698
\$50,000 < \$75,000	6,210	360,659	4,242	3,659	1,708	2,201	985	9,048
\$75,000 < \$100,000	3,431	279,853	2,777	2,354	1,227	1,508	533	5,638
\$100,000 < \$150,000	2,001	214,908	1,780	2,549	952	1,900	359	6,695
\$150,000 < \$200,000	361	49,249	359	1,542	248	1,588	87	3,314
\$200,000 < \$500,000	230	43,101	251	1,916	193	2,256	87	7,565
Greater than \$500,000	46	19,545	51	1,333	46	1,795	*	*
Total	30,799	1,464,205	18,874	27,328	8,145	17,206	4,488	46,814

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	1,240	1,808	2,729	38,244	697	(2,570)	11,135	213,838
\$25,000 < \$50,000	1,306	1,773	1,959	32,972	806	1,340	10,332	411,885
\$50,000 < \$75,000	1,106	2,057	1,285	20,981	686	2,518	6,407	414,739
\$75,000 < \$100,000	826	2,589	705	13,471	489	2,378	3,514	313,631
\$100,000 < \$150,000	706	3,494	439	10,047	413	4,488	2,050	247,866
\$150,000 < \$200,000	216	3,668	104	3,459	128	2,795	391	67,856
\$200,000 < \$500,000	181	6,792	65	2,423	144	10,767	265	74,195
Greater than \$500,000	44	3,189	*	*	42	25,385	52	54,331
Total	5,625	25,370	7,286	121,596	3,405	47,101	34,146	1,798,341

Table 6

Selected Income and Tax Detail for Cecil County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	11,061	157,390	9,286	20,058	1,636	12,915	26,768	38,382
\$25,000 < \$50,000	10,332	376,357	5,591	16,978	4,738	47,655	23,170	52,664
\$50,000 < \$75,000	6,408	394,471	1,413	5,030	4,995	58,310	18,022	42,379
\$75,000 < \$100,000	3,515	302,324	357	1,336	3,158	42,359	10,593	25,085
\$100,000 < \$150,000	2,050	242,009	139	531	1,911	30,374	6,314	14,967
\$150,000 < \$200,000	391	66,258	(D)	(D)	391	7,043	1,159	2,719
\$200,000 < \$500,000	265	72,878	(D)	(D)	265	6,710	805	1,874
Greater than \$500,000	52	53,205	(D)	(D)	52	3,167	158	340
Total	34,074	1,664,892	16,786	43,933	17,146	208,533	86,989	178,410

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	7,483	2,709	2,387	413	7,766	2,098	1,346	432
\$25,000 < \$50,000	9,457	8,339	764	133	10,096	7,120	34	4
\$50,000 < \$75,000	5,948	9,094	*	*	6,404	8,085	-	-
\$75,000 < \$100,000	3,226	7,021	-	-	3,513	6,539	-	-
\$100,000 < \$150,000	1,865	5,776	-	-	2,050	5,492	-	-
\$150,000 < \$200,000	359	1,801	-	-	389	1,582	-	-
\$200,000 < \$500,000	254	2,102	-	-	265	1,800	-	-
Greater than \$500,000	51	1,498	-	-	51	1,391	-	-
Total	28,643	38,340	3,151	546	30,534	34,107	1,380	436

Table 6

Selected Income and Tax Detail for Charles County - Tax Year 2002

(\$ 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	12,326	225,705	5,618	7,193	1,705	1,958	1,705	4,212
\$25,000 < \$50,000	13,228	492,216	6,358	6,624	1,905	2,328	1,790	3,555
\$50,000 < \$75,000	8,984	533,066	5,968	5,728	1,945	1,884	1,420	4,745
\$75,000 < \$100,000	6,028	494,557	4,684	3,660	1,752	1,801	1,051	7,203
\$100,000 < \$150,000	5,033	554,815	4,337	4,547	1,878	1,869	815	8,287
\$150,000 < \$200,000	1,085	157,034	1,018	2,076	545	892	193	6,713
\$200,000 < \$500,000	453	89,849	477	4,268	343	1,823	137	10,589
Greater than \$500,000	70	32,006	80	3,720	68	1,699	*	*
Total	47,207	2,579,248	28,540	37,816	10,141	14,254	7,111	45,304

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	1,179	655	3,566	60,248	684	(2,854)	15,412	303,919
\$25,000 < \$50,000	1,336	823	2,619	59,546	941	34	14,435	586,259
\$50,000 < \$75,000	1,303	1,548	1,961	44,978	921	743	9,336	608,226
\$75,000 < \$100,000	1,225	2,398	1,516	32,469	871	1,957	6,149	552,700
\$100,000 < \$150,000	1,277	4,344	1,445	35,759	965	6,734	5,107	623,937
\$150,000 < \$200,000	435	3,534	374	12,027	266	6,566	1,119	191,536
\$200,000 < \$500,000	296	8,287	158	5,959	253	19,984	492	138,835
Greater than \$500,000	66	17,857	*	*	63	55,670	80	118,802
Total	7,117	39,446	11,639	250,985	4,964	88,834	52,130	3,124,214

Table 6

Selected Income and Tax Detail for Charles County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	15,300	220,395	12,179	25,968	2,940	26,020	34,176	49,988
\$25,000 < \$50,000	14,435	528,630	6,520	18,807	7,914	98,295	30,209	67,365
\$50,000 < \$75,000	9,337	576,284	1,493	4,944	7,843	117,378	23,629	55,136
\$75,000 < \$100,000	6,150	532,924	421	1,508	5,728	99,137	18,245	43,260
\$100,000 < \$150,000	5,107	608,299	123	467	4,983	98,591	15,854	37,713
\$150,000 < \$200,000	1,119	188,092	(D)	(D)	1,119	25,406	3,416	8,116
\$200,000 < \$500,000	492	137,238	(D)	(D)	492	13,449	1,560	3,643
Greater than \$500,000	80	118,027	(D)	(D)	80	10,135	262	605
Total	52,020	2,909,889	20,736	51,694	31,099	488,411	127,351	265,826

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	10,140	4,117	3,472	645	10,365	2,865	1,944	607
\$25,000 < \$50,000	13,947	15,155	917	158	14,071	9,822	67	7
\$50,000 < \$75,000	9,305	18,387	-	-	9,312	11,566	-	-
\$75,000 < \$100,000	6,147	18,084	-	-	6,148	11,282	-	-
\$100,000 < \$150,000	5,103	22,004	-	-	5,107	13,674	-	-
\$150,000 < \$200,000	1,118	7,202	-	-	1,119	4,483	-	-
\$200,000 < \$500,000	492	5,555	-	-	492	3,484	-	-
Greater than \$500,000	80	4,789	-	-	80	3,111	-	-
Total	46,332	95,293	4,389	803	46,694	60,287	2,011	614

Table 6

Selected Income and Tax Detail for Dorchester County - Tax Year 2002

(\$ 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	4,363	71,748	1,988	4,774	718	1,354	690	3,771
\$25,000 < \$50,000	3,211	105,495	1,863	3,546	703	1,861	603	4,409
\$50,000 < \$75,000	1,367	75,823	1,090	1,999	431	1,215	343	2,774
\$75,000 < \$100,000	586	43,854	550	1,224	234	991	146	1,654
\$100,000 < \$150,000	313	28,637	319	1,142	194	1,162	93	2,409
\$150,000 < \$200,000	65	8,045	75	608	65	703	71	3,736
Greater than \$200,000	85	16,320	100	1,461	88	2,370	-	-
Total	9,990	349,922	5,985	14,754	2,433	9,656	1,946	18,753

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	535	1,278	1,153	12,858	366	(3,090)	5,395	93,404
\$25,000 < \$50,000	512	865	751	12,089	380	665	3,600	137,869
\$50,000 < \$75,000	326	1,156	335	7,213	220	899	1,479	95,460
\$75,000 < \$100,000	198	1,890	172	3,854	137	1,191	631	56,316
\$100,000 < \$150,000	159	2,217	89	2,745	133	2,089	346	42,400
\$150,000 < \$200,000	55	1,229	56	1,506	36	1,397	80	13,985
Greater than \$200,000	79	4,026	*	*	68	6,142	106	38,461
Total	1,864	12,661	2,556	40,265	1,340	9,293	11,637	477,895

Table 6

Selected Income and Tax Detail for Dorchester County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,383	79,031	4,696	11,154	624	5,326	14,388	21,731
\$25,000 < \$50,000	3,600	127,218	2,224	7,171	1,376	13,431	8,240	18,683
\$50,000 < \$75,000	1,479	89,708	465	1,725	1,014	10,766	4,034	9,356
\$75,000 < \$100,000	631	53,996	127	476	504	6,226	1,827	4,266
\$100,000 < \$150,000	346	41,144	43	158	303	4,832	1,027	2,361
\$150,000 < \$200,000	80	13,819	(D)	(D)	80	1,531	255	577
Greater than \$200,000	106	36,666	(D)	(D)	105	5,639	313	678
Total	11,625	441,582	7,555	20,684	4,006	47,751	30,084	57,652

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	3,332	1,370	1,697	300	3,414	864	948	292
\$25,000 < \$50,000	3,458	3,755	372	66	3,504	2,237	-	-
\$50,000 < \$75,000	1,467	3,023	-	-	1,477	1,778	-	-
\$75,000 < \$100,000	630	1,936	-	-	631	1,127	-	-
\$100,000 < \$150,000	342	1,529	-	-	345	885	-	-
\$150,000 < \$200,000	80	535	-	-	80	307	-	-
Greater than \$200,000	105	1,342	-	-	106	795	-	-
Total	9,414	13,490	2,069	366	9,557	7,993	948	292

Table 6

Selected Income and Tax Detail for Frederick County - Tax Year 2002

(\$ 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	19,314	353,441	10,140	20,154	4,453	9,528	2,540	14,451
\$25,000 < \$50,000	21,406	768,317	12,119	16,510	5,299	10,233	3,080	23,797
\$50,000 < \$75,000	15,199	904,064	11,101	11,473	5,091	8,396	2,809	26,241
\$75,000 < \$100,000	10,505	866,342	8,741	7,564	4,383	5,651	1,859	20,052
\$100,000 < \$150,000	8,432	939,437	7,612	9,824	4,428	8,273	1,520	27,007
\$150,000 < \$200,000	2,142	318,625	2,087	4,263	1,462	4,273	457	16,147
\$200,000 < \$500,000	1,320	278,645	1,365	7,842	1,086	7,169	340	20,894
\$500,000 < \$1,000,000	145	60,380	160	3,540	151	2,830	50	7,291
\$1,000,000 or Greater	60	63,506	68	3,351	67	2,859	*	*
Total	78,523	4,552,757	53,393	84,521	26,420	59,212	12,655	155,880

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	3,153	17,920	5,304	74,471	1,529	(23,813)	24,289	450,342
\$25,000 < \$50,000	3,682	2,732	4,221	83,514	2,053	4,386	23,655	954,291
\$50,000 < \$75,000	3,514	4,328	2,776	58,802	1,895	6,033	15,992	1,050,807
\$75,000 < \$100,000	3,011	5,881	1,781	36,317	1,542	8,398	10,814	967,822
\$100,000 < \$150,000	3,304	14,011	1,594	37,682	1,724	16,611	8,692	1,065,832
\$150,000 < \$200,000	1,201	9,802	522	15,557	553	14,628	2,250	389,082
\$200,000 < \$500,000	986	29,143	308	10,238	645	42,122	1,427	399,653
\$500,000 < \$1,000,000	140	10,844	53	1,784	117	26,988	165	109,835
\$1,000,000 or Greater	65	49,838	*	*	52	31,634	68	155,706
Total	19,056	144,499	16,559	318,365	10,110	126,987	87,352	5,543,370

Table 6

Selected Income and Tax Detail for Frederick County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	24,166	328,464	19,253	39,815	4,585	40,642	51,987	74,036
\$25,000 < \$50,000	23,701	865,013	11,918	33,520	11,779	130,361	49,317	109,685
\$50,000 < \$75,000	15,993	991,469	3,072	10,365	12,921	169,305	43,236	100,793
\$75,000 < \$100,000	10,814	934,097	847	3,038	9,967	157,009	33,441	79,067
\$100,000 < \$150,000	8,692	1,038,087	326	1,216	8,366	156,014	28,092	66,479
\$150,000 < \$200,000	2,250	381,303	72	263	2,178	46,678	7,292	17,187
\$200,000 < \$500,000	1,427	393,447	72	262	1,354	35,775	4,637	10,853
\$500,000 < \$1,000,000	165	109,974	(D)	(D)	165	7,364	524	1,220
\$1,000,000 or Greater	68	155,804	(D)	(D)	68	4,791	224	504
Total	87,276	5,197,658	35,560	88,479	51,383	747,939	218,750	459,824

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	17,410	7,422	4,021	757	17,674	5,229	2,186	673
\$25,000 < \$50,000	23,046	26,272	1,323	232	23,183	17,275	77	10
\$50,000 < \$75,000	15,947	32,729	-	-	15,963	21,046	-	-
\$75,000 < \$100,000	10,805	32,254	-	-	10,807	20,571	-	-
\$100,000 < \$150,000	8,686	37,934	-	-	8,690	24,106	-	-
\$150,000 < \$200,000	2,249	14,742	-	-	2,250	9,388	-	-
\$200,000 < \$500,000	1,425	15,898	-	-	1,427	10,257	-	-
\$500,000 < \$1,000,000	164	4,583	-	-	165	3,001	-	-
\$1,000,000 or Greater	68	6,459	-	-	68	4,455	-	-
Total	79,800	178,293	5,344	989	80,227	115,328	2,263	683

Table 6

Selected Income and Tax Detail for Garrett County - Tax Year 2002

(\$ 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	3,614	56,692	1,912	4,018	722	930	720	3,373
\$25,000 < \$50,000	2,815	97,083	1,794	2,861	614	962	635	5,022
\$50,000 < \$75,000	1,393	77,202	1,107	1,458	422	650	326	3,869
\$75,000 < \$100,000	454	34,744	426	699	220	374	107	1,911
\$100,000 < \$150,000	231	21,293	243	715	172	757	93	3,130
\$150,000 < \$200,000	68	6,788	82	686	62	304	34	2,325
Greater than \$200,000	104	20,119	125	1,518	92	974	45	7,000
Total	8,679	313,921	5,689	11,955	2,304	4,951	1,960	26,630

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	548	745	978	11,837	371	(751)	4,562	78,081
\$25,000 < \$50,000	477	1,525	551	9,282	381	910	3,146	123,512
\$50,000 < \$75,000	296	1,696	286	5,086	244	1,235	1,481	93,723
\$75,000 < \$100,000	151	1,733	91	2,550	113	1,052	496	44,039
\$100,000 < \$150,000	130	1,894	62	2,101	115	2,228	268	32,487
\$150,000 < \$200,000	58	2,252	52	1,400	54	1,520	84	15,051
Greater than \$200,000	97	9,320	*	*	87	69,457	129	54,836
Total	1,757	19,165	2,020	32,256	1,365	75,651	10,166	441,729

Table 6

Selected Income and Tax Detail for Garrett County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,547	65,292	3,982	9,186	501	4,195	12,445	18,004
\$25,000 < \$50,000	3,146	114,651	2,026	7,179	1,119	10,968	8,377	19,286
\$50,000 < \$75,000	1,481	89,593	576	2,189	905	9,181	4,324	10,190
\$75,000 < \$100,000	496	42,460	114	438	382	4,655	1,530	3,562
\$100,000 < \$150,000	268	31,652	45	172	223	3,441	810	1,899
\$150,000 < \$200,000	84	14,523	(D)	(D)	84	1,920	268	605
Greater than \$200,000	129	55,049	(D)	(D)	129	2,986	358	823
Total	10,151	413,220	6,743	19,164	3,343	37,346	28,112	54,369

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	3,086	1,210	1,087	280	3,122	767	618	183
\$25,000 < \$50,000	3,022	3,375	319	105	3,051	1,987	*	*
\$50,000 < \$75,000	1,480	3,125	-	-	1,480	1,803	-	-
\$75,000 < \$100,000	495	1,564	-	-	496	896	-	-
\$100,000 < \$150,000	267	1,180	-	-	268	693	-	-
\$150,000 < \$200,000	82	542	-	-	84	318	-	-
Greater than \$200,000	129	2,183	-	-	129	1,358	-	-
Total	8,561	13,179	1,406	385	8,630	7,822	618	183

Table 6

Selected Income and Tax Detail for Harford County - Tax Year 2002

(\$ 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	20,304	342,079	12,410	23,309	5,224	8,430	2,574	18,085
\$25,000 < \$50,000	22,279	790,440	13,498	16,679	5,545	8,571	2,943	23,631
\$50,000 < \$75,000	16,412	959,354	12,516	12,668	5,499	7,263	2,669	19,219
\$75,000 < \$100,000	11,072	907,799	9,404	7,740	4,592	5,276	1,845	18,995
\$100,000 < \$150,000	8,202	901,823	7,547	8,691	4,441	6,233	1,336	20,762
\$150,000 < \$200,000	1,867	273,912	1,840	3,763	1,275	2,845	357	11,702
\$200,000 < \$500,000	1,232	254,468	1,249	6,195	990	5,040	276	12,588
\$500,000 < \$1,000,000	129	45,523	139	2,833	129	1,344	34	5,439
\$1,000,000 or Greater	59	54,207	71	5,206	66	3,361	*	*
Total	81,556	4,529,605	58,674	87,084	27,761	48,363	12,034	130,421

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	3,587	663	7,240	108,562	1,473	(10,617)	26,724	500,584
\$25,000 < \$50,000	3,850	1,424	5,205	103,040	1,861	2,203	24,590	987,871
\$50,000 < \$75,000	3,702	3,427	3,454	67,447	1,917	7,484	17,102	1,114,254
\$75,000 < \$100,000	3,020	3,862	2,143	40,593	1,512	5,809	11,305	1,009,314
\$100,000 < \$150,000	3,085	10,062	1,708	37,217	1,562	21,659	8,387	1,021,067
\$150,000 < \$200,000	1,019	8,077	383	11,081	520	18,425	1,939	334,807
\$200,000 < \$500,000	887	17,016	229	8,627	596	44,878	1,309	357,356
\$500,000 < \$1,000,000	119	11,370	50	979	101	29,326	142	94,498
\$1,000,000 or Greater	61	32,473	*	*	55	45,360	71	152,824
Total	19,330	88,374	20,412	377,546	9,597	164,527	91,569	5,572,575

Table 6

Selected Income and Tax Detail for Harford County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	26,583	377,657	21,613	45,946	4,685	40,449	60,465	85,518
\$25,000 < \$50,000	24,591	897,910	12,142	35,741	12,447	131,277	53,150	119,211
\$50,000 < \$75,000	17,103	1,057,387	3,028	10,416	14,075	176,982	46,897	109,733
\$75,000 < \$100,000	11,305	976,068	772	2,829	10,532	153,512	35,319	83,650
\$100,000 < \$150,000	8,389	997,317	318	1,203	8,070	137,027	27,068	64,252
\$150,000 < \$200,000	1,939	328,874	73	266	1,866	37,803	6,361	15,072
\$200,000 < \$500,000	1,309	352,043	51	185	1,258	31,621	4,369	10,254
\$500,000 < \$1,000,000	142	95,330	(D)	(D)	142	4,289	456	1,055
\$1,000,000 or Greater	71	152,859	(D)	(D)	71	6,899	218	492
Total	91,432	5,235,445	37,997	96,586	53,146	719,859	234,303	489,237

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	18,800	7,737	4,581	884	19,130	5,658	2,536	793
\$25,000 < \$50,000	23,904	26,928	1,454	268	24,083	18,450	89	10
\$50,000 < \$75,000	17,046	34,778	-	-	17,086	23,264	-	-
\$75,000 < \$100,000	11,281	33,895	-	-	11,299	22,524	-	-
\$100,000 < \$150,000	8,373	36,570	-	-	8,388	24,322	-	-
\$150,000 < \$200,000	1,934	12,567	-	-	1,939	8,437	-	-
\$200,000 < \$500,000	1,302	14,138	-	-	1,308	9,485	-	-
\$500,000 < \$1,000,000	142	4,037	-	-	142	2,754	-	-
\$1,000,000 or Greater	71	5,746	-	-	71	4,451	-	-
Total	82,853	176,396	6,035	1,152	83,446	119,345	2,625	803

Table 6

Selected Income and Tax Detail for Howard County - Tax Year 2002

(\$ 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	18,822	362,640	10,576	23,685	5,248	10,108	3,100	16,138
\$25,000 < \$50,000	21,800	808,502	13,100	16,857	6,094	12,309	3,257	24,598
\$50,000 < \$75,000	16,513	987,411	12,767	14,332	6,418	10,414	2,956	28,141
\$75,000 < \$100,000	12,887	1,066,610	11,222	12,187	6,436	9,833	2,463	29,502
\$100,000 < \$150,000	15,035	1,720,167	13,908	16,599	9,027	14,579	2,941	57,847
\$150,000 < \$200,000	5,984	926,602	5,806	10,188	4,234	9,940	1,277	36,745
\$200,000 < \$500,000	4,168	934,044	4,180	17,210	3,474	15,400	1,069	71,322
\$500,000 < \$1,000,000	455	199,332	482	10,367	444	5,299	116	12,549
\$1,000,000 or Greater	197	158,261	212	16,959	207	8,731	46	11,340
Total	95,861	7,163,569	72,253	138,384	41,582	96,613	17,225	288,182

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	3,835	3,559	4,628	67,218	1,519	(29,146)	23,685	439,897
\$25,000 < \$50,000	4,508	1,473	4,192	92,193	2,003	5,334	24,474	1,011,221
\$50,000 < \$75,000	4,754	1,544	3,023	76,103	2,160	6,266	17,562	1,163,766
\$75,000 < \$100,000	4,738	2,511	2,259	53,975	2,101	11,167	13,345	1,210,102
\$100,000 < \$150,000	6,829	9,083	2,537	63,154	2,930	20,293	15,385	1,926,101
\$150,000 < \$200,000	3,437	10,593	1,174	35,109	1,323	32,052	6,151	1,073,694
\$200,000 < \$500,000	3,029	31,953	804	28,481	1,648	118,250	4,373	1,219,587
\$500,000 < \$1,000,000	417	20,135	92	3,275	311	73,454	487	325,139
\$1,000,000 or Greater	199	129,613	34	795	174	139,298	215	464,494
Total	31,746	210,464	18,743	420,303	14,169	376,968	105,677	8,834,001

Table 6

Selected Income and Tax Detail for Howard County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	23,583	303,526	18,226	36,491	4,998	45,209	48,959	68,520
\$25,000 < \$50,000	24,480	901,859	12,364	32,928	12,112	145,998	48,479	106,058
\$50,000 < \$75,000	17,566	1,088,831	4,068	11,977	13,497	192,217	42,003	96,356
\$75,000 < \$100,000	13,346	1,158,892	1,287	4,207	12,056	202,641	38,693	90,751
\$100,000 < \$150,000	15,387	1,867,527	574	2,005	14,813	297,235	49,496	117,091
\$150,000 < \$200,000	6,151	1,049,958	136	502	6,014	140,874	20,399	48,422
\$200,000 < \$500,000	4,373	1,200,904	81	286	4,291	121,760	14,914	35,379
\$500,000 < \$1,000,000	487	323,279	(D)	(D)	487	18,010	1,703	4,014
\$1,000,000 or Greater	215	464,533	(D)	(D)	215	30,228	719	1,667
Total	105,588	8,359,309	36,736	88,396	68,483	1,194,172	265,365	568,258

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	16,928	6,948	3,797	597	19,956	5,473	2,254	722
\$25,000 < \$50,000	23,630	27,362	1,151	201	24,062	19,539	96	11
\$50,000 < \$75,000	17,479	36,307	-	-	17,492	25,225	-	-
\$75,000 < \$100,000	13,324	39,940	-	-	13,330	27,561	-	-
\$100,000 < \$150,000	15,378	67,609	-	-	15,382	46,438	-	-
\$150,000 < \$200,000	6,142	40,058	-	-	6,151	27,525	-	-
\$200,000 < \$500,000	4,364	48,237	-	-	4,371	33,391	-	-
\$500,000 < \$1,000,000	487	13,654	-	-	487	9,640	-	-
\$1,000,000 or Greater	210	18,546	-	-	215	13,844	-	-
Total	97,942	298,661	4,948	798	101,446	208,636	2,350	733

Table 6

Selected Income and Tax Detail for Kent County - Tax Year 2002

(\$ 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	2,228	37,200	1,416	3,148	710	2,232	431	2,734
\$25,000 < \$50,000	1,828	60,175	1,398	2,891	670	3,079	373	3,233
\$50,000 < \$75,000	928	50,448	864	2,073	457	2,411	246	2,543
\$75,000 < \$100,000	474	35,397	495	1,337	294	2,127	120	1,798
\$100,000 < \$150,000	264	25,240	305	1,295	213	2,303	86	2,212
\$150,000 < \$200,000	89	10,836	114	1,000	100	1,221	35	1,770
\$200,000 < \$500,000	118	25,837	124	3,488	110	2,868	53	6,475
\$500,000 or Greater	*	*	31	541	30	2,014	*	*
Total	5,929	245,133	4,747	15,773	2,584	18,255	1,344	20,765

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	3,043	746	9,697	260	(325)	3,038	53,846
\$25,000 < \$50,000	506	1,427	573	11,246	294	919	2,213	89,772
\$50,000 < \$75,000	328	1,237	302	7,145	237	1,046	1,075	72,200
\$75,000 < \$100,000	220	2,032	170	4,823	143	843	565	51,480
\$100,000 < \$150,000	176	2,432	97	3,807	123	1,802	327	41,161
\$150,000 < \$200,000	88	1,507	39	2,052	54	1,536	119	21,201
\$200,000 < \$500,000	131	7,914	40	1,570	102	24,710	128	37,353
\$500,000 or Greater	*	*	*	*	*	*	32	38,689
Total	1,956	19,592	1,967	40,340	1,213	30,531	7,497	405,702

Table 6

Selected Income and Tax Detail for Kent County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	3,032	42,795	2,412	5,528	561	5,150	7,657	11,165
\$25,000 < \$50,000	2,213	79,524	1,179	3,750	1,034	11,328	5,086	11,066
\$50,000 < \$75,000	1,075	66,056	273	984	802	10,327	2,955	6,653
\$75,000 < \$100,000	565	48,422	73	272	492	7,211	1,658	3,735
\$100,000 < \$150,000	327	39,134	33	125	294	5,349	970	2,154
\$150,000 < \$200,000	119	20,348	(D)	(D)	119	2,512	358	798
\$200,000 < \$500,000	128	36,509	(D)	(D)	128	3,734	384	847
\$500,000 or Greater	32	38,462	-	-	32	2,813	90	200
Total	7,491	371,250	3,970	10,659	3,462	48,424	19,158	36,618

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,955	759	733	120	1,998	481	420	129
\$25,000 < \$50,000	2,104	2,178	147	22	2,147	1,355	*	*
\$50,000 < \$75,000	1,056	1,938	-	-	1,073	1,241	-	-
\$75,000 < \$100,000	551	1,535	-	-	560	960	-	-
\$100,000 < \$150,000	319	1,321	-	-	326	813	-	-
\$150,000 < \$200,000	117	749	-	-	119	440	-	-
\$200,000 < \$500,000	125	1,357	-	-	128	824	-	-
\$500,000 or Greater	32	1,097	-	-	32	914	-	-
Total	6,259	10,934	880	142	6,383	7,028	420	129

Table 6

Selected Income and Tax Detail for Montgomery County - Tax Year 2002

(\$ 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	83,383	1,618,640	44,208	122,213	22,401	66,830	16,610	103,508
\$25,000 < \$50,000	87,757	3,230,059	54,186	92,893	25,909	69,693	14,007	114,136
\$50,000 < \$75,000	51,674	3,063,050	43,273	76,191	23,363	67,428	10,206	122,031
\$75,000 < \$100,000	35,031	2,861,612	32,347	57,612	19,759	57,444	7,767	117,734
\$100,000 < \$150,000	38,836	4,346,042	37,760	78,916	26,224	83,877	9,323	210,940
\$150,000 < \$200,000	17,425	2,648,214	17,539	50,025	13,708	60,214	4,586	171,378
\$200,000 < \$500,000	16,907	3,785,256	18,256	107,674	15,805	132,601	5,492	379,159
\$500,000 < \$1,000,000	2,694	1,155,203	3,268	65,218	3,090	64,461	933	124,060
\$1,000,000 or Greater	1,206	1,348,605	1,512	208,057	1,457	149,747	390	87,775
Total	334,913	24,056,681	252,349	858,799	151,716	752,295	69,314	1,430,721

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	16,872	105,292	18,496	293,442	6,674	(210,958)	106,446	1,549,818
\$25,000 < \$50,000	19,310	7,499	18,111	470,162	7,940	14,948	101,964	4,210,623
\$50,000 < \$75,000	17,829	13,717	12,170	402,770	7,842	31,187	58,584	3,949,939
\$75,000 < \$100,000	15,348	21,312	7,656	259,736	6,915	41,178	38,334	3,532,711
\$100,000 < \$150,000	20,780	54,236	8,167	285,331	9,414	100,561	41,483	5,277,729
\$150,000 < \$200,000	11,226	62,038	3,729	136,081	4,848	122,688	18,555	3,299,696
\$200,000 < \$500,000	14,217	241,504	3,701	147,601	8,333	751,807	18,860	5,552,524
\$500,000 < \$1,000,000	2,969	157,221	507	19,661	2,346	696,569	3,311	2,275,555
\$1,000,000 or Greater	1,438	672,194	244	12,862	1,226	1,301,362	1,521	3,773,711
Total	119,989	1,335,013	72,781	2,027,646	55,538	2,849,342	389,058	33,422,306

Table 6

Selected Income and Tax Detail for Montgomery County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	106,059	925,820	76,984	157,064	27,463	249,611	228,483	331,116
\$25,000 < \$50,000	102,418	3,723,629	47,611	127,999	54,789	689,794	211,508	458,933
\$50,000 < \$75,000	58,601	3,610,569	14,396	41,503	44,193	660,400	140,758	314,329
\$75,000 < \$100,000	38,337	3,319,337	4,733	14,988	33,597	585,197	106,312	243,049
\$100,000 < \$150,000	41,490	5,042,189	2,554	8,569	38,930	810,567	127,846	296,097
\$150,000 < \$200,000	18,556	3,185,491	672	2,319	17,884	445,068	59,701	139,039
\$200,000 < \$500,000	18,860	5,406,399	538	1,779	18,320	605,796	62,731	145,634
\$500,000 < \$1,000,000	3,311	2,246,720	87	292	3,224	176,095	11,447	26,556
\$1,000,000 or Greater	1,521	3,760,462	34	120	1,487	293,369	5,074	11,645
Total	389,153	31,220,616	147,609	354,633	239,887	4,515,897	953,860	1,966,398

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	73,063	29,043	20,278	3,568	89,310	22,613	12,441	4,087
\$25,000 < \$50,000	97,883	107,966	5,935	1,089	100,123	77,212	690	85
\$50,000 < \$75,000	58,111	119,212	*	*	58,178	83,016	-	-
\$75,000 < \$100,000	38,195	114,470	-	-	38,236	79,235	-	-
\$100,000 < \$150,000	41,387	182,139	-	-	41,435	125,662	-	-
\$150,000 < \$200,000	18,509	120,178	-	-	18,541	83,170	-	-
\$200,000 < \$500,000	18,769	207,323	-	-	18,846	148,902	-	-
\$500,000 < \$1,000,000	3,275	83,567	-	-	3,307	65,401	-	-
\$1,000,000 or Greater	1,503	131,828	-	-	1,518	110,570	-	-
Total	350,695	1,095,726	26,213	4,657	369,494	795,781	13,131	4,172

Table 6

Selected Income and Tax Detail for Prince George's County - Tax Year 2002

(\$ 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	93,471	1,682,458	30,663	45,534	9,835	13,846	15,177	39,942
\$25,000 < \$50,000	107,331	3,881,164	40,770	35,566	12,067	15,396	13,720	3,232
\$50,000 < \$75,000	54,568	3,221,275	32,837	26,331	10,831	13,103	8,970	16,809
\$75,000 < \$100,000	27,653	2,256,494	20,254	18,200	7,846	10,020	5,427	18,560
\$100,000 < \$150,000	20,742	2,304,709	17,184	17,231	7,831	12,167	4,417	31,720
\$150,000 < \$200,000	4,645	702,258	4,328	7,789	2,443	6,482	1,062	18,779
\$200,000 < \$500,000	1,698	341,378	1,723	11,767	1,221	7,313	497	22,498
\$500,000 < \$1,000,000	113	40,607	143	5,774	115	3,425	52	2,829
\$1,000,000 or Greater	56	33,611	62	4,254	56	2,082	*	*
Total	310,277	14,463,954	147,964	172,446	52,245	83,834	49,322	154,369

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	6,763	3,996	21,419	360,667	3,823	(26,361)	113,042	2,168,957
\$25,000 < \$50,000	8,415	100	19,053	402,466	4,831	(11,013)	114,795	4,477,126
\$50,000 < \$75,000	7,467	4,095	11,716	265,915	4,527	(9,641)	56,831	3,642,020
\$75,000 < \$100,000	5,500	7,372	7,238	174,438	3,560	(1,252)	28,460	2,547,115
\$100,000 < \$150,000	5,503	15,481	6,039	159,714	3,651	7,745	21,174	2,602,009
\$150,000 < \$200,000	1,874	12,415	1,520	56,000	820	9,484	4,797	829,772
\$200,000 < \$500,000	1,081	20,966	606	28,122	673	39,327	1,828	489,541
\$500,000 < \$1,000,000	122	15,689	48	1,850	98	21,967	146	94,820
\$1,000,000 or Greater	55	27,161	*	*	50	44,726	63	116,425
Total	36,780	107,275	67,639	1,449,171	22,033	74,982	341,136	16,967,785

Table 6

Selected Income and Tax Detail for Prince George's County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	112,049	1,682,108	83,595	188,607	27,366	255,191	270,417	422,404
\$25,000 < \$50,000	114,818	4,155,343	46,707	139,996	68,101	913,654	239,956	547,313
\$50,000 < \$75,000	56,836	3,469,585	8,605	26,828	48,222	816,180	130,201	303,170
\$75,000 < \$100,000	28,466	2,448,648	1,769	5,924	26,692	537,472	78,214	183,849
\$100,000 < \$150,000	21,175	2,523,878	613	2,201	20,561	491,309	64,610	152,632
\$150,000 < \$200,000	4,797	809,303	104	363	4,693	123,696	14,919	35,154
\$200,000 < \$500,000	1,829	479,539	62	216	1,767	57,332	5,566	12,928
\$500,000 < \$1,000,000	146	94,737	(D)	(D)	146	6,876	453	1,019
\$1,000,000 or Greater	63	115,067	(D)	(D)	63	9,209	197	441
Total	340,179	15,778,208	141,455	364,135	197,611	3,210,919	804,533	1,658,910

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	64,518	24,949	35,449	7,004	93,654	19,590	21,196	6,962
\$25,000 < \$50,000	109,623	110,409	10,082	1,961	113,026	79,778	690	74
\$50,000 < \$75,000	56,604	106,892	-	-	56,665	74,348	-	-
\$75,000 < \$100,000	28,420	79,862	-	-	28,433	55,085	-	-
\$100,000 < \$150,000	21,158	87,573	-	-	21,165	60,087	-	-
\$150,000 < \$200,000	4,795	30,367	-	-	4,796	20,803	-	-
\$200,000 < \$500,000	1,820	18,708	-	-	1,827	13,090	-	-
\$500,000 < \$1,000,000	144	3,790	-	-	146	2,779	-	-
\$1,000,000 or Greater	63	4,067	-	-	63	3,373	-	-
Total	287,145	466,617	45,531	8,965	319,775	328,933	21,886	7,036

Table 6

Selected Income and Tax Detail for Queen Anne's County - Tax Year 2002

(\$ 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	3,844	65,770	2,536	4,610	1,052	2,337	788	4,165
\$25,000 < \$50,000	3,963	135,192	2,788	3,839	1,129	2,771	892	7,671
\$50,000 < \$75,000	2,922	167,903	2,402	2,983	1,001	1,984	721	6,048
\$75,000 < \$100,000	1,855	147,413	1,653	2,066	776	1,753	414	5,537
\$100,000 < \$150,000	1,359	142,653	1,324	2,507	723	2,674	308	6,354
\$150,000 < \$200,000	398	55,781	400	1,531	288	1,215	103	3,420
\$200,000 < \$500,000	370	72,266	391	2,623	321	3,019	131	8,078
\$500,000 < \$1,000,000	73	35,875	58	1,403	53	1,416	*	*
\$1,000,000 or Greater	*	*	32	3,216	30	1,376	*	*
Total	14,784	822,853	11,584	24,778	5,373	18,545	3,357	41,273

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	744	1,966	1,169	15,883	441	(5,296)	5,109	86,462
\$25,000 < \$50,000	832	854	913	18,720	564	1,985	4,536	182,471
\$50,000 < \$75,000	739	2,319	632	14,762	507	2,157	3,134	206,335
\$75,000 < \$100,000	563	2,276	384	9,304	383	3,102	1,962	176,467
\$100,000 < \$150,000	574	3,581	350	9,841	426	6,781	1,453	178,449
\$150,000 < \$200,000	253	3,136	130	4,479	154	4,275	435	76,192
\$200,000 < \$500,000	296	8,174	120	5,777	232	19,684	409	119,672
\$500,000 < \$1,000,000	51	3,850	*	*	76	31,816	58	39,990
\$1,000,000 or Greater	31	10,607	*	*	*	*	32	55,225
Total	4,083	36,763	3,698	78,766	2,783	64,504	17,128	1,121,263

Table 6

Selected Income and Tax Detail for Queen Anne's County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,096	67,788	3,906	8,556	1,063	10,032	11,976	16,363
\$25,000 < \$50,000	4,536	165,369	2,094	6,296	2,442	29,528	10,225	22,714
\$50,000 < \$75,000	3,134	193,752	495	1,768	2,639	36,361	8,706	20,200
\$75,000 < \$100,000	1,962	169,613	146	550	1,815	30,305	5,796	13,623
\$100,000 < \$150,000	1,454	173,162	53	203	1,401	27,944	4,371	10,236
\$150,000 < \$200,000	435	74,389	(D)	(D)	435	10,910	1,299	3,012
\$200,000 < \$500,000	409	116,800	(D)	(D)	409	14,576	1,196	2,744
\$500,000 < \$1,000,000	58	39,606	-	-	58	3,131	159	354
\$1,000,000 or Greater	32	55,847	(D)	(D)	32	3,443	97	214
Total	17,116	1,056,326	6,694	17,373	10,294	166,230	43,825	89,460

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	3,412	1,360	941	171	3,462	935	586	178
\$25,000 < \$50,000	4,338	4,590	270	46	4,397	2,998	*	*
\$50,000 < \$75,000	3,107	6,062	-	-	3,125	3,860	-	-
\$75,000 < \$100,000	1,954	5,699	-	-	1,959	3,566	-	-
\$100,000 < \$150,000	1,451	6,153	-	-	1,454	3,841	-	-
\$150,000 < \$200,000	433	2,790	-	-	435	1,723	-	-
\$200,000 < \$500,000	408	4,602	-	-	408	2,835	-	-
\$500,000 < \$1,000,000	58	1,593	-	-	58	1,029	-	-
\$1,000,000 or Greater	32	2,240	-	-	32	1,487	-	-
Total	15,193	35,089	1,211	217	15,330	22,274	586	178

Table 6

Selected Income and Tax Detail for St. Mary's County - Tax Year 2002

(\$ 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	8,373	155,125	4,209	5,943	1,380	2,001	1,413	4,876
\$25,000 < \$50,000	8,610	316,893	4,718	5,820	1,430	2,353	1,322	4,782
\$50,000 < \$75,000	6,029	362,586	4,407	3,680	1,539	2,095	1,033	5,272
\$75,000 < \$100,000	4,119	335,198	3,497	2,856	1,399	1,529	681	4,520
\$100,000 < \$150,000	2,801	303,568	2,575	3,013	1,251	1,630	450	6,311
\$150,000 < \$200,000	556	78,100	538	1,077	321	1,070	107	3,000
\$200,000 < \$500,000	277	51,073	302	2,812	225	2,444	106	7,518
Greater than \$500,000	45	23,604	56	1,395	48	476	*	*
Total	30,810	1,626,147	20,302	26,596	7,593	13,598	5,112	36,279

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	945	835	2,333	38,420	680	(750)	10,674	208,773
\$25,000 < \$50,000	996	945	1,799	39,021	742	157	9,484	384,602
\$50,000 < \$75,000	969	1,086	1,328	27,311	704	1,279	6,298	413,302
\$75,000 < \$100,000	873	2,504	1,133	26,022	599	338	4,236	379,174
\$100,000 < \$150,000	840	3,539	884	23,004	616	4,342	2,871	349,382
\$150,000 < \$200,000	256	2,276	211	7,965	145	4,294	577	99,357
\$200,000 < \$500,000	212	6,017	123	4,546	162	12,391	316	87,128
Greater than \$500,000	50	4,066	*	*	44	19,555	57	50,060
Total	5,141	21,268	7,811	166,289	3,692	41,606	34,513	1,971,778

Table 6

Selected Income and Tax Detail for St. Mary's County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	10,610	150,151	8,709	18,690	1,743	14,573	25,352	36,251
\$25,000 < \$50,000	9,484	346,471	5,163	15,035	4,320	47,805	20,439	45,693
\$50,000 < \$75,000	6,300	391,084	1,402	4,504	4,898	62,473	16,409	38,205
\$75,000 < \$100,000	4,236	365,216	398	1,400	3,838	55,844	12,760	30,093
\$100,000 < \$150,000	2,871	340,846	153	578	2,718	46,754	8,934	21,187
\$150,000 < \$200,000	577	97,253	(D)	(D)	577	11,216	1,731	4,078
\$200,000 < \$500,000	316	85,300	(D)	(D)	316	8,225	988	2,267
Greater than \$500,000	57	49,994	(D)	(D)	57	3,513	187	439
Total	34,451	1,826,315	15,825	40,207	18,467	250,403	86,800	178,213

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	7,092	2,902	2,301	450	7,225	2,152	1,294	420
\$25,000 < \$50,000	9,226	10,540	601	111	9,263	7,264	31	4
\$50,000 < \$75,000	6,287	13,188	-	-	6,289	8,863	-	-
\$75,000 < \$100,000	4,230	12,909	-	-	4,235	8,614	-	-
\$100,000 < \$150,000	2,868	12,672	-	-	2,871	8,442	-	-
\$150,000 < \$200,000	577	3,825	-	-	577	2,541	-	-
\$200,000 < \$500,000	316	3,441	-	-	316	2,319	-	-
Greater than \$500,000	56	1,965	-	-	57	1,428	-	-
Total	30,652	61,442	2,902	561	30,833	41,623	1,325	424

Table 6

Selected Income and Tax Detail for Somerset County - Tax Year 2002

(\$ 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	2,860	44,984	1,038	1,950	412	779	528	3,043
\$25,000 < \$50,000	2,085	69,476	916	1,306	370	763	386	2,111
\$50,000 < \$75,000	873	48,758	573	992	268	572	206	1,494
\$75,000 < \$100,000	285	21,614	242	362	111	155	68	(1)
\$100,000 < \$150,000	129	12,015	123	486	80	397	55	1,181
\$150,000 < \$200,000	36	4,844	37	235	76	1,086	*	*
\$200,000 or Greater	49	8,453	54	670	*	*	*	*
Total	6,317	210,144	2,983	6,001	1,317	3,752	1,243	7,828

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	290	489	667	8,476	236	345	3,524	61,355
\$25,000 < \$50,000	262	447	393	6,644	219	674	2,254	85,496
\$50,000 < \$75,000	185	643	179	2,769	160	877	920	58,559
\$75,000 < \$100,000	75	549	59	1,513	76	479	296	26,065
\$100,000 < \$150,000	62	784	65	1,990	57	956	145	17,571
\$150,000 < \$200,000	71	3,096	*	*	53	4,632	41	7,511
\$200,000 or Greater	*	*	*	*	*	*	55	17,660
Total	945	6,008	1,363	21,392	801	7,963	7,235	274,217

Table 6

Selected Income and Tax Detail for Somerset County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	3,517	52,537	3,070	7,339	416	3,612	10,055	14,617
\$25,000 < \$50,000	2,254	79,749	1,405	4,683	849	8,348	5,270	12,053
\$50,000 < \$75,000	920	55,844	269	1,003	651	7,454	2,533	5,928
\$75,000 < \$100,000	296	25,209	46	178	250	3,100	909	2,138
\$100,000 < \$150,000	145	17,006	(D)	(D)	145	2,282	423	966
\$150,000 < \$200,000	41	7,045	(D)	(D)	41	901	129	291
\$200,000 or Greater	55	17,323	(D)	(D)	55	1,615	169	380
Total	7,228	254,713	4,790	13,203	2,407	27,312	19,488	36,373

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,091	829	1,190	236	2,132	627	706	214
\$25,000 < \$50,000	2,184	2,354	248	55	2,207	1,667	*	*
\$50,000 < \$75,000	919	1,895	-	-	919	1,306	-	-
\$75,000 < \$100,000	296	902	-	-	296	623	-	-
\$100,000 < \$150,000	144	638	-	-	144	433	-	-
\$150,000 < \$200,000	41	267	-	-	41	184	-	-
\$200,000 or Greater	54	686	-	-	55	483	-	-
Total	5,729	7,571	1,438	291	5,794	5,323	706	214

Table 6

Selected Income and Tax Detail for Talbot County - Tax Year 2002

(\$ 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	3,889	71,656	2,596	7,399	1,368	4,523	794	3,925
\$25,000 < \$50,000	3,380	112,531	2,704	6,310	1,369	5,966	848	7,091
\$50,000 < \$75,000	1,720	95,043	1,643	3,911	902	4,552	478	5,902
\$75,000 < \$100,000	917	68,191	963	2,854	592	4,250	241	4,936
\$100,000 < \$150,000	773	73,747	845	3,047	594	5,325	263	6,099
\$150,000 < \$200,000	239	29,826	324	2,608	252	4,261	86	4,261
\$200,000 < \$500,000	333	64,593	438	5,709	381	8,798	135	9,101
\$500,000 < \$1,000,000	74	26,432	112	3,012	102	6,734	50	8,564
\$1,000,000 or Greater	42	38,615	56	7,986	53	13,383	*	*
Total	11,367	580,634	9,681	42,836	5,613	57,792	2,895	49,879

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	1,033	9,020	1,265	16,900	564	(17,515)	5,345	91,978
\$25,000 < \$50,000	1,054	2,897	1,069	23,210	604	1,943	4,221	171,405
\$50,000 < \$75,000	724	2,684	551	14,631	458	2,582	2,057	137,684
\$75,000 < \$100,000	481	2,393	293	7,994	297	2,633	1,087	99,866
\$100,000 < \$150,000	505	5,994	243	8,502	354	6,319	907	115,170
\$150,000 < \$200,000	223	5,486	121	5,214	188	7,052	331	63,209
\$200,000 < \$500,000	368	17,855	131	4,960	291	18,424	446	137,036
\$500,000 < \$1,000,000	106	12,741	46	1,786	87	17,289	113	73,994
\$1,000,000 or Greater	55	34,319	*	*	46	36,626	57	147,096
Total	4,549	93,389	3,719	83,197	2,889	75,353	14,564	1,037,438

Table 6

Selected Income and Tax Detail for Talbot County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,329	67,986	4,205	9,424	1,001	9,218	13,109	18,269
\$25,000 < \$50,000	4,221	152,203	2,270	7,047	1,950	23,148	9,877	21,076
\$50,000 < \$75,000	2,057	126,223	532	1,926	1,525	20,172	5,684	12,746
\$75,000 < \$100,000	1,087	93,156	137	503	950	15,174	3,245	7,344
\$100,000 < \$150,000	907	109,089	71	258	836	17,825	2,693	6,114
\$150,000 < \$200,000	331	56,536	(D)	(D)	330	8,078	1,012	2,162
\$200,000 < \$500,000	446	131,686	31	108	415	15,415	1,384	3,000
\$500,000 < \$1,000,000	113	74,952	(D)	(D)	113	9,283	349	755
\$1,000,000 or Greater	57	146,139	-	-	57	16,126	169	364
Total	14,548	957,970	7,246	19,266	7,177	134,439	37,522	71,830

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	3,540	1,430	1,119	141	4,420	799	609	180
\$25,000 < \$50,000	4,028	4,420	280	39	4,114	2,232	*	*
\$50,000 < \$75,000	2,033	4,160	-	-	2,038	2,056	-	-
\$75,000 < \$100,000	1,080	3,188	-	-	1,083	1,578	-	-
\$100,000 < \$150,000	902	3,874	-	-	903	1,910	-	-
\$150,000 < \$200,000	329	2,123	-	-	329	1,042	-	-
\$200,000 < \$500,000	440	5,033	-	-	444	2,546	-	-
\$500,000 < \$1,000,000	110	2,665	-	-	113	1,461	-	-
\$1,000,000 or Greater	55	4,992	-	-	57	2,917	-	-
Total	12,517	31,885	1,399	180	13,501	16,541	609	180

Table 6

Selected Income and Tax Detail for Washington County - Tax Year 2002

(\$ 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	15,681	274,527	7,913	16,272	3,209	6,628	1,739	9,258
\$25,000 < \$50,000	15,230	527,873	8,213	11,002	3,101	6,314	1,933	14,009
\$50,000 < \$75,000	8,526	493,760	6,250	7,303	2,478	4,177	1,395	12,452
\$75,000 < \$100,000	3,704	296,596	3,069	3,511	1,419	2,804	633	7,448
\$100,000 < \$150,000	1,970	207,336	1,832	3,440	1,055	2,996	409	7,365
\$150,000 < \$200,000	396	53,997	404	1,307	287	1,428	103	4,825
\$200,000 < \$500,000	366	73,984	414	4,020	357	5,067	140	42,339
Greater than \$500,000	82	33,213	94	3,644	88	4,109	*	*
Total	45,955	1,961,286	28,189	50,499	11,994	33,523	6,352	97,696

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	2,250	1,695	4,779	56,058	1,244	(8,412)	19,818	368,238
\$25,000 < \$50,000	2,203	3,125	2,975	45,732	1,372	3,041	16,581	643,233
\$50,000 < \$75,000	1,591	3,327	1,578	27,381	1,051	4,184	8,903	570,604
\$75,000 < \$100,000	1,020	3,213	695	12,649	602	4,560	3,844	338,406
\$100,000 < \$150,000	814	5,258	455	11,065	497	7,263	2,070	250,280
\$150,000 < \$200,000	258	3,181	93	2,946	154	6,438	435	75,226
\$200,000 < \$500,000	319	10,113	106	3,605	266	21,669	434	129,519
Greater than \$500,000	87	6,146	*	*	80	29,603	96	112,124
Total	8,542	36,058	10,681	159,436	5,266	68,346	52,181	2,487,630

Table 6

Selected Income and Tax Detail for Washington County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	19,710	292,187	16,969	37,075	2,562	21,648	48,173	68,939
\$25,000 < \$50,000	16,582	595,923	10,164	30,955	6,418	61,784	36,587	83,113
\$50,000 < \$75,000	8,904	544,239	2,517	9,210	6,387	69,217	24,718	57,995
\$75,000 < \$100,000	3,844	328,168	522	2,001	3,322	42,624	11,606	27,415
\$100,000 < \$150,000	2,070	243,597	166	608	1,904	29,817	6,305	14,816
\$150,000 < \$200,000	435	73,859	32	122	403	8,038	1,405	3,298
\$200,000 < \$500,000	434	127,618	30	128	404	9,671	1,404	3,204
Greater than \$500,000	96	113,039	(D)	(D)	96	9,802	317	717
Total	52,075	2,318,630	30,400	80,099	21,496	252,601	130,515	259,497

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	13,984	5,992	4,119	731	14,211	3,981	2,164	665
\$25,000 < \$50,000	16,175	18,636	1,155	196	16,256	11,565	34	4
\$50,000 < \$75,000	8,886	18,804	-	-	8,892	11,419	-	-
\$75,000 < \$100,000	3,839	11,907	-	-	3,841	7,172	-	-
\$100,000 < \$150,000	2,069	9,247	-	-	2,069	5,554	-	-
\$150,000 < \$200,000	434	2,905	-	-	435	1,747	-	-
\$200,000 < \$500,000	432	5,156	-	-	434	3,210	-	-
Greater than \$500,000	95	4,662	-	-	95	2,870	-	-
Total	45,914	77,309	5,274	927	46,233	47,518	2,198	669

Table 6

Selected Income and Tax Detail for Wicomico County - Tax Year 2002

(\$ 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	11,599	189,315	4,561	8,146	2,019	3,564	1,456	7,084
\$25,000 < \$50,000	8,458	290,929	4,327	6,849	1,856	3,936	1,252	7,896
\$50,000 < \$75,000	4,427	255,661	3,185	3,618	1,408	2,969	868	6,722
\$75,000 < \$100,000	2,126	168,593	1,816	2,829	907	1,710	441	3,998
\$100,000 < \$150,000	1,210	124,664	1,135	2,910	729	2,509	252	3,546
\$150,000 < \$200,000	304	41,337	304	1,208	260	1,136	72	2,671
\$200,000 < \$500,000	317	64,716	337	3,660	302	2,148	100	2,936
Greater than \$500,000	85	36,449	92	4,181	82	2,253	*	*
Total	28,526	1,171,664	15,757	33,401	7,563	20,225	4,441	34,853

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	1,467	1,069	2,556	29,958	804	(5,111)	13,915	210,574
\$25,000 < \$50,000	1,340	1,754	1,643	26,355	882	2,081	9,261	360,616
\$50,000 < \$75,000	976	1,809	903	15,191	706	3,489	4,652	301,534
\$75,000 < \$100,000	633	2,045	445	9,062	452	4,804	2,228	198,971
\$100,000 < \$150,000	578	3,508	246	6,182	384	7,891	1,276	155,455
\$150,000 < \$200,000	199	3,099	66	1,417	164	5,814	329	57,746
\$200,000 < \$500,000	277	7,916	68	3,058	239	17,135	350	102,833
Greater than \$500,000	79	11,717	*	*	82	30,357	92	88,938
Total	5,549	32,917	5,927	91,222	3,713	66,460	32,103	1,476,667

Table 6

Selected Income and Tax Detail for Wicomico County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	13,874	173,499	11,918	27,337	1,845	15,269	34,528	52,861
\$25,000 < \$50,000	9,261	331,667	5,065	15,986	4,196	39,565	20,642	46,813
\$50,000 < \$75,000	4,654	284,872	1,108	3,961	3,545	38,873	12,788	29,807
\$75,000 < \$100,000	2,228	190,885	227	843	2,001	25,829	6,685	15,717
\$100,000 < \$150,000	1,276	151,048	90	338	1,186	18,797	3,982	9,340
\$150,000 < \$200,000	329	56,256	(D)	(D)	329	6,250	1,028	2,363
\$200,000 < \$500,000	350	101,819	(D)	(D)	350	8,700	1,144	2,649
Greater than \$500,000	92	88,937	(D)	(D)	92	4,071	293	680
Total	32,064	1,378,983	18,408	48,465	13,544	157,354	81,090	160,230

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	8,818	3,599	4,099	816	9,001	2,716	2,406	773
\$25,000 < \$50,000	8,906	9,631	810	162	9,058	6,946	*	*
\$50,000 < \$75,000	4,606	9,243	-	-	4,648	6,579	-	-
\$75,000 < \$100,000	2,211	6,485	-	-	2,226	4,603	-	-
\$100,000 < \$150,000	1,266	5,394	-	-	1,275	3,800	-	-
\$150,000 < \$200,000	323	2,103	-	-	325	1,477	-	-
\$200,000 < \$500,000	348	4,042	-	-	350	2,805	-	-
Greater than \$500,000	91	3,563	-	-	92	2,610	-	-
Total	26,569	44,060	4,909	978	26,975	31,536	2,406	773

Table 6

Selected Income and Tax Detail for Worcester County - Tax Year 2002

(\$ 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	7,252	116,069	4,211	8,670	2,063	3,675	1,136	6,381
\$25,000 < \$50,000	5,100	163,312	3,685	6,599	1,902	4,534	969	8,526
\$50,000 < \$75,000	2,491	129,483	2,172	4,627	1,155	2,701	598	6,866
\$75,000 < \$100,000	1,163	83,582	1,111	2,685	658	1,771	258	4,042
\$100,000 < \$150,000	772	68,918	794	3,135	557	2,688	205	5,941
\$150,000 < \$200,000	250	28,117	276	1,472	200	1,013	73	3,800
\$200,000 < \$500,000	269	41,731	318	5,007	266	4,666	99	6,441
\$500,000 < \$1,000,000	54	8,648	66	4,068	59	1,767	43	2,223
\$1,000,000 or Greater	33	17,716	39	9,195	38	1,654	*	*
Total	17,384	657,576	12,672	45,458	6,898	24,469	3,381	44,220

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	1,449	2,045	2,390	35,089	851	(3,554)	9,489	174,271
\$25,000 < \$50,000	1,384	2,400	1,753	42,409	893	3,024	6,242	255,030
\$50,000 < \$75,000	861	2,971	826	25,422	670	5,641	2,873	189,829
\$75,000 < \$100,000	486	3,200	363	11,747	399	5,428	1,304	117,887
\$100,000 < \$150,000	426	4,923	237	8,345	366	9,684	872	107,811
\$150,000 < \$200,000	175	3,863	89	3,129	161	7,124	292	51,539
\$200,000 < \$500,000	250	14,185	98	3,710	241	21,036	330	97,066
\$500,000 < \$1,000,000	60	6,581	*	*	59	18,990	66	42,896
\$1,000,000 or Greater	38	10,445	*	*	38	30,060	40	74,661
Total	5,129	50,613	5,756	129,851	3,678	97,433	21,508	1,110,990

Table 6

Selected Income and Tax Detail for Worcester County - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	9,443	133,788	7,693	17,108	1,617	14,274	22,665	32,914
\$25,000 < \$50,000	6,244	222,320	3,431	10,800	2,810	30,349	14,373	31,107
\$50,000 < \$75,000	2,875	175,222	807	2,966	2,068	25,214	7,691	17,419
\$75,000 < \$100,000	1,304	111,778	197	722	1,107	15,450	3,680	8,451
\$100,000 < \$150,000	872	103,702	90	323	782	13,669	2,511	5,763
\$150,000 < \$200,000	292	50,125	40	150	252	5,581	864	1,955
\$200,000 < \$500,000	330	95,930	34	116	296	8,374	914	2,076
\$500,000 < \$1,000,000	66	43,279	(D)	(D)	66	3,146	183	406
\$1,000,000 or Greater	40	75,211	(D)	(D)	40	5,675	104	231
Total	21,466	1,011,355	12,292	32,185	9,038	121,732	52,985	100,322

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	6,518	2,582	2,017	154	6,621	785	1,113	336
\$25,000 < \$50,000	6,028	6,403	389	30	6,100	1,846	*	*
\$50,000 < \$75,000	2,848	5,710	*	*	2,867	1,620	-	-
\$75,000 < \$100,000	1,287	3,832	-	-	1,301	1,089	-	-
\$100,000 < \$150,000	864	3,697	-	-	871	1,049	-	-
\$150,000 < \$200,000	292	1,877	-	-	292	530	-	-
\$200,000 < \$500,000	323	3,726	-	-	327	1,067	-	-
\$500,000 < \$1,000,000	66	1,671	-	-	66	497	-	-
\$1,000,000 or Greater	39	2,973	-	-	39	866	-	-
Total	18,265	32,471	2,406	184	18,484	9,349	1,113	336

Table 6

Selected Income and Tax Detail for Nonresidents - Tax Year 2002

(\$ 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	63,179	7,539,408	39,795	1,691,886	26,454	1,235,292	11,835	327,540
\$25,000 < \$50,000	9,193	1,294,079	6,632	259,120	4,339	172,309	1,826	58,095
\$50,000 < \$75,000	3,546	680,356	3,253	142,405	2,300	95,408	875	31,730
\$75,000 < \$100,000	1,627	436,179	1,666	117,747	1,261	69,923	483	18,894
\$100,000 < \$150,000	1,314	497,459	1,489	131,171	1,231	84,076	406	12,672
\$150,000 < \$200,000	577	261,708	700	65,828	603	45,027	202	14,500
\$200,000 < \$500,000	884	564,249	1,247	193,996	1,136	140,869	360	42,630
\$500,000 < \$1,000,000	252	418,978	340	108,943	329	107,493	91	11,995
\$1,000,000 or Greater	199	275,440	247	218,048	239	84,832	61	30,677
Total	80,771	11,967,856	55,369	2,929,143	37,892	2,035,229	16,139	548,733

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	24,316	4,030,749	12,411	364,472	23,514	3,609,350	71,155	12,997,668
\$25,000 < \$50,000	3,819	505,717	2,053	58,037	3,712	930,608	10,324	2,663,628
\$50,000 < \$75,000	2,081	292,190	1,002	32,752	2,004	551,494	4,091	1,558,647
\$75,000 < \$100,000	1,169	186,100	483	18,651	1,131	366,440	1,928	1,172,528
\$100,000 < \$150,000	1,193	272,048	372	17,169	1,160	450,601	1,626	1,159,592
\$150,000 < \$200,000	581	138,819	191	10,138	588	299,792	744	706,565
\$200,000 < \$500,000	1,133	399,139	326	15,879	1,114	1,482,614	1,323	2,228,881
\$500,000 < \$1,000,000	320	209,374	112	6,797	328	817,274	360	1,592,257
\$1,000,000 or Greater	240	717,776	62	3,240	241	949,322	279	2,203,572
Total	34,852	6,751,912	17,012	527,135	33,792	9,457,495	91,830	26,283,338

Table 6

Selected Income and Tax Detail for Nonresidents - Tax Year 2002

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	55,072	(37,877)	24,651	23,092	23,423	44,801	161,963	49,570
\$25,000 < \$50,000	10,336	367,640	3,414	7,777	6,848	50,097	26,271	31,090
\$50,000 < \$75,000	4,092	248,348	712	1,786	3,346	34,264	11,270	14,773
\$75,000 < \$100,000	1,929	165,866	215	506	1,684	23,334	5,542	7,274
\$100,000 < \$150,000	1,626	196,879	128	311	1,467	24,909	4,709	5,925
\$150,000 < \$200,000	745	128,679	63	134	664	14,559	2,123	2,644
\$200,000 < \$500,000	1,323	401,844	110	262	1,166	41,267	3,750	4,280
\$500,000 < \$1,000,000	360	243,303	(D)	(D)	343	21,858	1,007	1,198
\$1,000,000 or Greater	280	793,733	(D)	(D)	245	52,493	696	948
Total	75,763	2,508,415	29,293	33,868	39,186	307,582	217,331	117,702

Maryland AGI	State Tax After Credits		Non-Refundable Earned Income Credit		State Earned Income Credit	
	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	40,050	9,867	3,197	428	2,247	366
\$25,000 < \$50,000	10,142	12,604	213	71	*	*
\$50,000 < \$75,000	4,052	9,159	*	*	-	-
\$75,000 < \$100,000	1,909	6,297	-	-	-	-
\$100,000 < \$150,000	1,608	7,775	-	-	-	-
\$150,000 < \$200,000	738	5,234	-	-	-	-
\$200,000 < \$500,000	1,311	16,809	-	-	-	-
\$500,000 < \$1,000,000	356	10,416	-	-	-	-
\$1,000,000 or Greater	277	35,114	-	-	-	-
Total	60,443	113,275	3,410	499	2,247	366

Table 7

Selected Income and Tax Detail for Tax Filers Below Income Filing Thresholds - Tax Year 2002

(\$ 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	187,356	337,327	150,175	469,701	22,503	3,855
\$5,000 < \$10,000	105,358	736,000	91,201	582,060	35,393	13,709
\$10,000 < \$15,000	7,449	90,258	5,291	53,485	3,170	1,727
\$15,000 < \$20,000	-	-	-	-	-	-
Total	300,163	1,163,585	246,667	1,105,246	61,066	19,291

APPENDIX
MARYLAND AND FEDERAL
TAX FORMS



Please Print Blue or Black Ink Only

Your first name Last name
 Spouse's first name Last name
 Present address (No. and street) City or town State Zip code

Name of county and incorporated city, town or special taxing area in which you were a resident on the last day of the taxable period. (See Instruction 6)

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 0)
 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 (Enter 0 in Exemption Box (A)—See Instruction 7)

EXEMPTIONS—See Instruction 10
 (A) Yourself Spouse
 (B) 65 or over Blind
 (C) Dependent Children:
 (D) Other Dependents:
 (E) Enter Total Exemptions (Add A, B, C and D) Total Amount \$

INCOME
 1. Adjusted gross income from your federal return (See Instruction 11)

ADDITIONS TO INCOME (See Instruction 12)
 2. Tax-exempt interest on state and local obligations (bonds) other than Maryland
 3. Taxable tax preference items (Attach Form 502TP)
 4. Lump sum distributions
 5. Other additions (Enter code letter(s) from Instruction 12)
 6. Total additions to Maryland income (Add lines 2 through 5)
 7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6)

SUBTRACTIONS FROM INCOME (See Instruction 13)
 8. Taxable refunds, credits or offsets of state and local income taxes included in line 1 above
 9. Child and dependent care expenses
 10. Income from U.S. obligations
 11. Pension exclusion from worksheet in Instruction 13
 12. Taxable social security and RR benefits (Tier I, II and supplemental) included in line 1 above
 13. Income received during period of nonresidence (See Instructions 26 and 29)
 14. Other subtractions (Enter code letter(s) from Instruction 13)
 15. Subtotal (Add lines 8 through 14)
 16. Two-income subtraction from worksheet in Instruction 13
 17. Total subtractions from Maryland income (Add lines 15 and 16)
 18. Maryland adjusted gross income (Subtract line 17 from line 7)

DEDUCTION METHOD (All taxpayers must select one method and check the appropriate box)
 STANDARD DEDUCTION METHOD See Instruction 16 and worksheet. (Enter amount on line 19)
 ITEMIZED DEDUCTION METHOD Complete lines 19a and 19b
 19a. Total federal itemized deductions (from line 28, federal Schedule A)
 19b. State and local income taxes included in federal Schedule A, line 5 (or from worksheet in Instruction 14)
 19. Deduction amount (Part-year residents see Instruction 26 (l and m) and military personnel see Instruction 29)
 20. Net income (Subtract line 19 from line 18)
 21. Exemption amount from Exemptions area above (See Instruction 10)
 22. Taxable net income (Subtract line 21 from line 20)

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 Part H, line 9 of Form 502CR (Attach Form 502CR)	27	
28. Business tax credits (Attach Form 500CR)	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

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. 2002 estimated tax payments, amount applied from 2001 return and payment made with an extension request Form 502E	41	
42. Refundable earned income credit (from worksheet in Instruction 21)	42	
43. Refundable personal income tax credits from Part J, line 4 of Form 502CR (Attach Form 502CR. 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 2003 ESTIMATED TAX 47

48. Amount of overpayment to BE REFUNDED TO YOU (Subtract line 47 from line 46) See line 51 REFUND

49. Interest charges from Form 502UP or for late filing (See Instruction 22) Total 49

50. TOTAL AMOUNT DUE (Add lines 45 and 49) IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN

For credit card payment check here and see Instruction 24. Direct debit is available only if you file electronically.

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
 Spouse's signature Date
 Signature of preparer other than taxpayer Preparer's SSN or PTIN
 Address and telephone number of preparer



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

YOUR FILING STATUS—See Instruction 4 to determine if you are required to file.

- Single (If you can be claimed on another person's tax return, use Filing Status 6)
- Married filing joint return or spouse had no income
- Married filing separately (SPOUSE'S SOCIAL SECURITY NUMBER)
- Head of household
- Qualifying widow(er) with dependent child
- Dependent taxpayer (Enter 0 in Exemption Box (A)—See Instruction 8)

EXEMPTIONS—See Instruction 10

(A) Yourself Spouse Enter No. Checked (A) × \$2,400

(B) 65 or over Blind Spouse 65 or over Blind Enter No. Checked (B) × \$1,000

(C) Dependent Children: Name(s) _____ Enter Total (C) × \$2,400 Social Security number(s) _____

(D) Other Dependents: Name(s) and Relationship(s) _____ 65 or over Enter Total (D) × \$2,400 Social Security number(s) _____

(E) Enter Total Exemptions (Add A, B, C and D) (E) Total Amount \$ _____

RESIDENCE INFORMATION—See Instruction 9

Enter your state of legal residence. Were you a resident for the entire year of 2002? Yes No If no, attach explanation.

Are you or your spouse a member of the military? Yes No

Did you file a Maryland income tax return for 2001? Yes No

If "Yes," was it a Resident or a Nonresident return?

Advise dates you resided within Maryland for 2002. If none, enter "NONE."

FROM _____ TO _____

See Instruction 4 if you're filing for Maryland taxes withheld in error.

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 line 15)

	FEDERAL INCOME (LOSS)	MARYLAND INCOME (LOSS)	NON-MARYLAND INCOME (LOSS)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			

ADDITIONS TO INCOME (See Instruction 12)

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

	Dollars	Cents
18		
19		
20		
21		

SUBTRACTIONS FROM INCOME (See Instruction 13)

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

22		
23		
24		
25		

DEDUCTION METHOD (All taxpayers must select one method and check the appropriate box)

- STANDARD DEDUCTION METHOD** See Instruction 15 and worksheet. Enter amount on line 26a
- ITEMIZED DEDUCTION METHOD** Complete lines 26b, c and d
- Total federal itemized deductions (from line 28 federal Schedule A) 26b. _____
- State and local income taxes included in federal Schedule A, line 5 26c. _____
- Net itemized deductions (Subtract line 26c from line 26b) 26d. _____

26. Deduction amount (Multiply lines 26a or 26d by the MD income factor) 26e. _____ (from worksheet in Instruction 14) ... 26 _____

	Dollars	Cents
27. Net income (Subtract line 26 from line 25)	27	
28. Total exemption amount (from EXEMPTIONS area, page 1) See Instruction 10	28	
29. Enter your Maryland income factor (from worksheet in Instruction 14)	29	
30. Maryland exemption allowance (Multiply line 28 by line 29)	30	
31. Taxable net income (Subtract line 30 from line 27) Figure tax on this amount	31	

MARYLAND TAX COMPUTATION

32. Maryland tax (from Tax Table or Computation Worksheet)	32	
33. Earned income credit (1/3 of federal earned income credit). See Instruction 20.	33	
34. Poverty level credit (See Instruction 20)	34	
35. Personal income tax credits from Part H, line 9 of Form 502CR. (Attach Form 502CR)	35	
36. Business tax credits (Attach Form 500CR)	36	
37. Total credits (Add lines 33 through 36)	37	
38. Maryland tax after credits (Subtract line 37 from line 32) If less than 0, enter 0.	38	
39. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 21)	39	
40. Contribution to Fair Campaign Financing Fund (See Instruction 21)	40	
41. Total Maryland income tax and contributions (Add lines 38, 39 and 40)	41	
42. Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld)	42	
43. 2002 estimated tax payments, amount applied from 2001 return and payment made with an extension request Form 502E	43	
44. Refundable earned income credit (from worksheet in Instruction 20)	44	
45. Nonresident tax paid by S corporations, or other unincorporated business entities (Attach statement)	45	
46. Refundable personal income tax credits from Part J, line 4 of Form 502CR (Attach Form 502CR. See Instruction 22)	46	
47. Total payments and credits (Add lines 42 through 46)	47	
48. Balance due (If line 41 is more than line 47, subtract line 47 from line 41)	48	
49. Overpayment (If line 41 is less than line 47, subtract line 41 from line 47)	49	

50. Amount of overpayment TO BE APPLIED TO 2003 ESTIMATED TAX 50 _____

51. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 50 from line 49) **REFUND** 51 _____

52. Interest charges from Form 502UP _____ or for late filing _____ (See Instruction 23) Total 52 _____

53. **TOTAL AMOUNT DUE** (Add line 48 and line 52) _____ IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN.

For credit card payment check here and see Instruction 25. Direct debit is available only if you file electronically.

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

54. To choose the direct deposit option, complete the following information: 54a. Type of account Checking Savings

54b. Routing number _____ 54c. Account number _____

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

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 check's 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 _____ Preparer's SSN or PTIN _____

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 21) Use the IRS label. Otherwise, please print or type.

Form fields for personal information: For the year Jan. 1-Dec. 31, 2002, or other tax year beginning... 2002, ending... 20. OMB No. 1545-0074. Your first name and initial, Last name, Your social security number, Spouse's social security number, Home address, Apt. no., City, town or post office, state, and ZIP code.

Important! You must enter your SSN(s) above.

Presidential Election Campaign

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

Filing Status

- 1 Single, 2 Married filing jointly, 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er) with dependent child.

Exemptions

Exemptions section including: 6a Yourself, 6b Spouse, 6c Dependents (table with columns for name, SSN, relationship, and credit), 6d Total number of exemptions claimed.

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

Income section lines 7-22: 7 Wages, salaries, tips, etc.; 8a Taxable interest; 8b Tax-exempt interest; 9 Ordinary dividends; 10-14 Other income; 15a-15b IRA distributions and annuities; 17-22 Other income and total income.

Adjusted Gross Income

Adjusted Gross Income section lines 23-34: 23 Educator expenses; 24 IRA deduction; 25 Student loan interest; 26 Tuition and fees; 27 Archer MSA; 28 Moving expenses; 29 Self-employment tax; 30-32 Health insurance, SEP, SIMPLE, and qualified plans; 33a Alimony paid; 34 Adjusted gross income.

Tax and Credits

Standard Deduction for— People who checked any box on line 37a or 37b or who can be claimed as a dependent... All others: Single, \$4,700; Head of household, \$6,900; Married filing jointly or Qualifying widow(er), \$7,850; Married filing separately, \$3,925.

Tax and Credits section lines 36-61: 36 Amount from line 35; 37a-37b Check if You were 65 or older, Blind, Spouse was 65 or older, Blind; 38-53 Itemized deductions, credits, and other tax benefits; 54-61 Total tax.

Other Taxes

Other Taxes section lines 56-61: 56 Self-employment tax; 57 Social security and Medicare tax; 58 Tax on qualified plans; 59 Advance earned income credit; 60 Household employment taxes; 61 Total tax.

Payments

If you have a qualifying child, attach Schedule EIC.

Payments section lines 62-69: 62 Federal income tax withheld; 63-68 Estimated tax payments and other payments; 69 Total payments.

Refund

Refund section lines 70-72: 70 Amount overpaid; 71a Amount of line 70 you want refunded; 71b Routing number; 71c, 71d Account number; 72 Amount of line 70 you want applied to your 2003 estimated tax.

Amount You Owe

Amount You Owe section lines 73-74: 73 Amount you owe; 74 Estimated tax penalty.

Third Party Designee

Third Party Designee section: Do you want to allow another person to discuss this return with the IRS? Designee's name, Phone no., Personal identification number (PIN).

Sign Here

Sign Here section: Under penalties of perjury I declare that I have examined this return and accompanying schedules and statements... Your signature, Date, Your occupation, Daytime phone number; Spouse's signature, Date, Spouse's occupation.

Paid Preparer's Use Only

Paid Preparer's Use Only section: Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN; Firm's name, address, and ZIP code, EIN, Phone no.

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see page A-2)	1		
2	Enter amount from Form 1040, line 36	2		
3	Multiply line 2 by 7.5% (.075)	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		
Taxes You Paid				
5	State and local income taxes	5		
6	Real estate taxes (see page A-2)	6		
7	Personal property taxes	7		
8	Other taxes. List type and amount	8		
9	Add lines 5 through 8	9		
Interest You Paid				
10	Home mortgage interest and points reported to you on Form 1098	10		
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address	11		
12	Points not reported to you on Form 1098. See page A-3 for special rules	12		
13	Investment interest. Attach Form 4952 if required. (See page A-3.)	13		
14	Add lines 10 through 13	14		
Gifts to Charity				
15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15		
16	Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16		
17	Carryover from prior year	17		
18	Add lines 15 through 17	18		
Casualty and Theft Losses				
19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)	19		
Job Expenses and Most Other Miscellaneous Deductions				
20	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.)	20		
21	Tax preparation fees	21		
22	Other expenses—investment, safe deposit box, etc. List type and amount	22		
23	Add lines 20 through 22	23		
24	Enter amount from Form 1040, line 36	24		
25	Multiply line 24 by 2% (.02)	25		
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26		
Other Miscellaneous Deductions				
27	Other—from list on page A-6. List type and amount	27		
Total Itemized Deductions	Is Form 1040, line 36, over \$137,300 (over \$68,650 if married filing separately)?			
	<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38.			
	<input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.			
		28		

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.

	Amount
1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address	
2 Add the amounts on line 1	2
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You must attach Form 8815	3
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a	4

Note. If line 4 is over \$1,500, you must complete Part III.

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.

	Amount
5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13	
6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9	6

Note. If line 6 is over \$1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

	Yes	No
7a At any time during 2002, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1		
7b If "Yes," enter the name of the foreign country		
8 During 2002, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2002

Attachment
Sequence No. **12**

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

Department of the Treasury
Internal Revenue Service (990)
Name(s) shown on Form 1040

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-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2	Enter your short-term totals, if any, from Schedule D-1, line 2		2		
3	Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3		
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824		4		
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1		5		
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2001 Capital Loss Carryover Worksheet		6	()	
7	Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f).		7		

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-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(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		9			
10	Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10			
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		11			
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1		12			
13	Capital gain distributions. See page D-1 of the instructions		13			
14	Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2001 Capital Loss Carryover Worksheet		14	()	()	
15	Combine lines 8 through 14 in column (g)		15			
16	Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f) Next: Go to Part III on the back.		16			

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

Part III Taxable Gain or Deductible Loss

17	Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 41	17	
Next: • If both lines 16 and 17 are gains and Form 1040, line 41, is more than zero, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete Form 1040.			
18	If line 17 is a loss, enter here and on Form 1040, line 13, the smaller of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)). Then complete Form 1040 through line 39	18	()
Next: • If the loss on line 17 is more than the loss on line 18 or if Form 1040, line 39, is less than zero, skip Part IV below and complete the Capital Loss Carryover Worksheet on page D-6 of the instructions before completing the rest of Form 1040. • Otherwise, skip Part IV below and complete the rest of Form 1040.			

Part IV Tax Computation Using Maximum Capital Gains Rates

19	Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet on page D-7 of the instructions	19	
If line 15 or line 19 is more than zero, complete the worksheet on page D-9 of the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.			
20	Enter your taxable income from Form 1040, line 41	20	
21	Enter the smaller of line 16 or line 17 of Schedule D	21	
22	If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-	22	
23	Subtract line 22 from line 21. If zero or less, enter -0-	23	
24	Subtract line 23 from line 20. If zero or less, enter -0-	24	
25	Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies	25	
26	Enter the smaller of: • The amount on line 20 or • \$46,700 if married filing jointly or qualifying widow(er); \$27,950 if single; \$37,450 if head of household; or \$23,350 if married filing separately	26	
If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.			
27	Enter the amount from line 24	27	
28	Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34	28	
29	Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-8	29	
30	Enter the smaller of line 28 or line 29	30	
31	Multiply line 30 by 8% (.08)	31	
32	Subtract line 30 from line 28	32	
33	Multiply line 32 by 10% (.10)	33	
If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.			
34	Enter the smaller of line 20 or line 23	34	
35	Enter the amount from line 28 (if line 28 is blank, enter -0-)	35	
36	Subtract line 35 from line 34	36	
37	Multiply line 36 by 20% (.20)	37	
38	Add lines 25, 31, 33, and 37	38	
39	Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies	39	
40	Tax on all taxable income (including capital gains). Enter the smaller of line 38 or line 39 here and on Form 1040, line 42	40	

SCHEDULE E
(Form 1040)

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

OMB No. 1545-0074

2002

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. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). 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-3.)	Yes	No
A		A	
B		B	
C		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-4)	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-4)	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-4)	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-5 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-5 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

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2002

Schedule E (Form 1040) 2002

Attachment Sequence No. **13**

Page **2**

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-1. 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	(e) All is at risk	(f) Some is not 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-1), 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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