



COMPTROLLER
of MARYLAND

Serving the People

State of Maryland

Personal Income Tax Statistics of Income

Tax Year 2003

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 2003.

Sincerely,

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

Peter Franchot
Comptroller

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- Health Savings Account Deduction
- Moving Expenses

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INTRODUCTION

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

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

METHODOLOGY

In a departure from 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 from 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 \$18,500 to \$19,900. The percentage of the federal earned income credit used in the calculation of Maryland's refundable earned income credit was increased from 16% for tax year 2002 to 18%.

The \$3,500 subtraction modification for qualifying volunteer fire, rescue, and emergency medical services personnel was expanded to include certain individuals called into active duty with the U.S. military or National Guard or others on assignment in a designated combat zone in support of the U.S. military. Effective October 1, 2003, a law changes requires that tax be withheld from the "total payment" from the sale of real property located in Maryland that is owned by either a nonresident (at a 4.75% rate) or a nonresident entity (at 7%). With a July 1, 2003, effective date, State and local income tax must be withheld from the winnings from pari-mutuel wagering at Maryland racing establishments if the winnings are also subject to federal withholding.

A new 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 to Section 179 of the Internal Revenue Code by the federal Jobs and Growth Tax Relief Reconciliation Act of 2003 regarding the expensing of certain depreciable property.

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 2003

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	505,966	174,833	30,023	216,400	154,590	1,081,812
\$25,000 < \$50,000	292,810	183,396	25,084	144,154	1,556	647,000
\$50,000 < \$75,000	106,556	191,006	10,383	46,273	269	354,487
\$75,000 < \$100,000	35,460	158,659	3,660	13,497	119	211,395
\$100,000 < \$125,000	11,718	101,107	1,218	3,714	70	117,827
\$125,000 < \$150,000	4,704	58,271	551	1,506	52	65,084
\$150,000 < \$175,000	2,587	33,762	286	707	30	37,372
\$175,000 < \$200,000	1,578	20,427	154	430	27	22,616
\$200,000 < \$250,000	1,730	20,974	204	443	36	23,387
\$250,000 < \$500,000	2,335	25,227	281	594	72	28,509
\$500,000 < \$1,000,000	709	7,439	104	158	36	8,446
\$1,000,000 or Greater	<u>387</u>	<u>3,502</u>	<u>84</u>	<u>75</u>	<u>39</u>	<u>4,087</u>
Total	966,540	978,603	72,032	427,951	156,896	2,602,022

Table 2 - Resident Tax Filers

Number of Returns by AGI Class and Number of Regular Exemptions (*) - Tax Year 2003

Maryland						
AGI	<u>1 Exemption</u>	<u>2 Exemptions</u>	<u>3 Exemptions</u>	<u>4 Exemptions</u>	<u>5+ Exemptions</u>	<u>Total Exemptions</u>
Less than \$25,000	405,984	264,311	132,327	99,386	25,203	927,211
\$25,000 < \$50,000	283,194	159,534	93,832	77,886	30,996	645,442
\$50,000 < \$75,000	107,384	98,983	59,668	60,538	27,645	354,218
\$75,000 < \$100,000	35,170	63,422	42,310	48,252	22,122	211,276
\$100,000 < \$125,000	10,879	36,564	25,251	30,818	14,245	117,757
\$125,000 < \$150,000	4,243	20,482	14,111	18,186	8,010	65,032
\$150,000 < \$175,000	2,183	11,790	7,952	10,752	4,665	37,342
\$175,000 < \$200,000	1,270	7,063	4,750	6,638	2,868	22,589
\$200,000 < \$250,000	1,402	7,030	4,702	7,079	3,138	23,351
\$250,000 < \$500,000	1,831	7,824	5,280	8,989	4,513	28,437
\$500,000 < \$1,000,000	564	2,249	1,393	2,723	1,481	8,410
\$1,000,000 or Greater	301	1,163	655	1,205	724	4,048
Total	854,405	680,415	392,231	372,452	145,610	2,445,113

(*) 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 2003

Maryland							
AGI	Single	Joint	Married Filing Separately	Head of Household	Total	Resident Exemptions	Non-Resident Exemptions
Less than \$25,000	654,127	606,343	44,400	561,248	1,866,118	1,690,801	175,317
\$25,000 < \$50,000	335,946	618,459	39,000	371,422	1,364,827	1,336,571	28,256
\$50,000 < \$75,000	119,702	630,093	16,131	111,575	877,501	864,785	12,716
\$75,000 < \$100,000	40,593	523,940	5,553	32,134	602,220	596,000	6,220
\$100,000 < \$125,000	14,048	335,580	1,890	8,854	360,372	356,945	3,427
\$125,000 < \$150,000	5,752	193,432	888	3,642	203,714	201,459	2,255
\$150,000 < \$175,000	3,319	112,324	477	1,705	117,825	116,238	1,587
\$175,000 < \$200,000	2,062	68,375	241	1,047	71,725	70,607	1,118
\$200,000 < \$250,000	2,286	71,020	330	1,067	74,703	73,157	1,546
\$250,000 < \$500,000	3,155	88,454	442	1,404	93,455	90,657	2,798
\$500,000 < \$1,000,000	977	26,559	156	355	28,047	26,902	1,145
\$1,000,000 or Greater	541	12,408	150	175	13,274	12,406	868
Total	1,182,508	3,286,987	109,658	1,094,628	5,673,781	5,436,528	237,253

(*) 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 2003

(\$ 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	554,422	9,964,287	239,850	432,641	111,594	244,282	93,513	82,970
\$25,000 < \$50,000	575,431	20,586,152	271,515	341,353	114,821	261,916	221,003	190,362
\$50,000 < \$75,000	327,660	19,313,242	222,050	244,168	98,626	220,555	210,737	203,122
\$75,000 < \$100,000	199,825	16,294,200	159,097	176,560	79,424	176,753	150,399	164,676
\$100,000 < \$125,000	111,959	11,568,235	97,716	125,265	55,215	136,118	88,068	111,603
\$125,000 < \$150,000	61,467	7,616,599	56,733	93,050	35,584	109,432	48,087	67,800
\$150,000 < \$175,000	35,015	5,016,072	33,653	71,843	23,139	82,567	27,009	42,897
\$175,000 < \$200,000	20,878	3,356,583	20,613	53,163	15,295	74,519	15,777	27,660
\$200,000 < \$250,000	21,180	3,879,469	21,465	76,114	16,942	105,915	15,375	32,638
\$250,000 < \$500,000	24,408	6,009,290	26,429	178,886	22,705	249,643	17,476	59,130
\$500,000 < \$1,000,000	6,721	2,766,519	7,865	140,189	7,299	191,134	5,269	39,983
\$1,000,000 or Greater	3,114	3,175,829	3,717	454,497	3,548	402,381	2,586	87,884
Total	1,942,080	109,546,477	1,160,703	2,387,729	584,192	2,255,215	895,299	1,110,725

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	2,516	21,638	89,792	397,508	75,748	139,171	4,071	(26,418)
\$25,000 < \$50,000	2,964	35,728	79,786	451,573	79,272	73,387	3,888	(3,785)
\$50,000 < \$75,000	1,481	25,526	57,937	431,592	68,177	108,105	3,429	(1,512)
\$75,000 < \$100,000	636	16,141	38,682	377,385	55,870	134,583	2,744	(486)
\$100,000 < \$125,000	264	8,412	23,145	345,569	39,983	133,056	2,035	1,284
\$125,000 < \$150,000	134	5,465	13,399	290,412	27,024	132,016	1,551	876
\$150,000 < \$175,000	72	3,413	8,278	246,119	18,373	142,144	1,151	(3,724)
\$175,000 < \$200,000	29	1,725	5,373	206,788	12,652	135,095	953	(127)
\$200,000 < \$250,000	35	1,564	6,018	303,100	14,687	236,884	1,261	(2,040)
\$250,000 < \$500,000	40	2,978	7,959	607,692	21,089	678,029	3,097	(3,469)
\$500,000 < \$1,000,000	16	3,196	2,205	251,167	7,036	569,948	1,835	(13,489)
\$1,000,000 or Greater	*	*	956	220,400	3,509	1,894,255	1,252	(9,837)
Total	8,187	125,786	333,530	4,129,305	423,420	4,376,673	27,267	(62,727)

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2003

(\$ 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	49,309	245,814	149,756	2,267,274	37,109	(396,312)	3,233	(44,904)
\$25,000 < \$50,000	40,727	339,758	112,537	2,337,958	42,729	34,074	2,682	(8,442)
\$50,000 < \$75,000	23,164	267,908	69,231	1,635,220	38,719	109,434	1,859	(11,738)
\$75,000 < \$100,000	13,185	188,719	43,033	1,067,207	30,707	140,445	1,164	(5,037)
\$100,000 < \$125,000	7,252	124,978	25,203	672,777	21,641	181,031	709	(5,584)
\$125,000 < \$150,000	4,081	88,032	14,419	427,331	14,302	202,220	423	(4,221)
\$150,000 < \$175,000	2,417	58,842	8,538	274,974	8,559	183,357	299	(2,283)
\$175,000 < \$200,000	1,479	39,644	5,131	183,007	6,351	194,257	204	(2,762)
\$200,000 < \$250,000	1,568	46,957	5,218	198,422	8,144	344,688	230	(2,875)
\$250,000 < \$500,000	2,093	79,898	5,320	212,053	14,157	1,361,732	389	(8,627)
\$500,000 < \$1,000,000	585	25,275	1,384	57,728	5,723	1,470,087	162	(6,824)
\$1,000,000 or Greater	276	16,697	685	37,555	3,103	3,442,334	92	(9,377)
Total	146,136	1,522,522	440,455	9,371,506	231,244	7,267,347	11,446	(112,674)

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	49,627	211,425	65,486	247,019	131,149	(779,722)	701,420	13,006,673
\$25,000 < \$50,000	35,941	137,748	79,435	737,285	139,420	(7,782)	635,240	25,507,288
\$50,000 < \$75,000	18,693	72,343	35,241	446,198	96,770	8,413	349,755	23,072,576
\$75,000 < \$100,000	9,779	39,716	16,366	220,276	67,534	37,647	209,235	19,028,787
\$100,000 < \$125,000	4,579	19,224	8,444	119,854	47,445	8,655	116,624	13,550,478
\$125,000 < \$150,000	2,091	9,151	4,671	69,370	22,169	36,155	64,290	9,143,688
\$150,000 < \$175,000	1,049	4,795	2,892	45,408	12,899	26,352	36,829	6,192,776
\$175,000 < \$200,000	526	2,267	1,912	31,938	8,125	19,854	22,225	4,323,612
\$200,000 < \$250,000	448	2,189	2,249	38,552	9,173	31,035	22,846	5,292,610
\$250,000 < \$500,000	400	2,059	3,229	59,320	13,140	59,795	27,529	9,548,409
\$500,000 < \$1,000,000	74	513	1,023	20,610	4,494	59,935	8,015	5,573,791
\$1,000,000 or Greater	*	*	591	13,246	2,472	291,079	3,756	10,019,122
Total	123,207	501,430	221,539	2,049,076	554,790	(208,584)	2,197,764	144,259,810

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2003

(\$ 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					66	80	8,068	16,178
\$25,000 < \$50,000					84	154	4,178	12,257
\$50,000 < \$75,000					64	121	2,149	5,785
\$75,000 < \$100,000					72	146	1,121	3,659
\$100,000 < \$125,000	Not applicable until		Not applicable until		40	94	620	2,240
\$125,000 < \$150,000	Tax Year 2004		Tax Year 2004		44	118	330	1,147
\$150,000 < \$175,000					17	41	194	885
\$175,000 < \$200,000					23	64	104	458
\$200,000 < \$250,000					23	65	115	512
\$250,000 < \$500,000					45	128	105	815
\$500,000 < \$1,000,000					36	119	13	86
\$1,000,000 or Greater					*	*	*	*
Total					514	1,130	16,997	44,022

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	63,484	48,740	1,625	8,962	14,002	45,610	3,466	654
\$25,000 < \$50,000	48,510	51,204	2,920	18,149	12,198	44,314	3,108	545
\$50,000 < \$75,000	35,932	44,546	3,452	26,068	8,094	33,232	2,057	509
\$75,000 < \$100,000	24,689	35,575	3,510	29,826	5,390	24,550	1,321	335
\$100,000 < \$125,000	15,574	27,692	3,209	34,660	3,806	18,895	787	186
\$125,000 < \$150,000	9,833	21,027	2,606	33,040	2,792	14,340	418	195
\$150,000 < \$175,000	6,649	16,681	2,192	33,034	2,030	11,213	253	72
\$175,000 < \$200,000	4,689	13,552	1,712	28,788	1,605	9,653	127	48
\$200,000 < \$250,000	5,750	18,484	2,369	46,031	2,216	14,253	142	177
\$250,000 < \$500,000	9,270	39,599	4,472	119,179	4,425	32,425	189	144
\$500,000 < \$1,000,000	3,313	22,539	1,800	71,128	2,084	17,526	47	38
\$1,000,000 or Greater	1,537	16,692	709	35,769	1,131	10,498	21	18
Total	229,230	356,331	30,576	484,634	59,773	276,509	11,936	2,921

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2003

(\$ in thousands)

Maryland AGI	Alimony Paid		IRA Deduction		Student Loan Interest Deduction	
	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,343	13,314	12,890	31,002	27,563	18,442
\$25,000 < \$50,000	1,764	14,393	22,184	58,624	49,398	37,807
\$50,000 < \$75,000	1,844	15,836	12,840	37,950	28,662	19,601
\$75,000 < \$100,000	1,567	16,664	8,886	28,311	18,665	16,544
\$100,000 < \$125,000	1,006	12,343	6,035	20,313	11,460	5,897
\$125,000 < \$150,000	680	9,575	3,536	12,204	918	182
\$150,000 < \$175,000	489	8,548	1,178	4,434	40	39
\$175,000 < \$200,000	343	6,843	531	2,629	14	12
\$200,000 < \$250,000	406	9,952	666	3,532	17	26
\$250,000 < \$500,000	660	20,774	912	4,902	24	46
\$500,000 < \$1,000,000	233	12,749	247	1,397	*	*
\$1,000,000 or Greater	142	11,679	131	724	*	*
Total	10,477	152,670	70,036	206,022	136,761	98,596

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			108,145	182,984	701,433	12,823,716
\$25,000 < \$50,000			118,965	237,449	635,243	25,269,859
\$50,000 < \$75,000			76,291	183,649	349,753	22,888,941
\$75,000 < \$100,000			51,321	155,612	209,235	18,873,185
\$100,000 < \$125,000	No data available until Tax Year 2004		32,472	122,319	116,624	13,428,165
\$125,000 < \$150,000			15,000	91,829	64,290	9,051,863
\$150,000 < \$175,000			8,745	74,946	36,828	6,117,833
\$175,000 < \$200,000			5,923	62,046	22,225	4,261,568
\$200,000 < \$250,000			7,249	93,033	22,846	5,199,580
\$250,000 < \$500,000			11,564	218,004	27,529	9,330,408
\$500,000 < \$1,000,000			4,193	125,550	8,015	5,448,242
\$1,000,000 or Greater			2,115	75,419	3,756	9,943,703
Total			441,983	1,622,840	2,197,777	142,637,063

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2003

(\$ in thousands)

Maryland AGI	Interest on State and Local Obligations Other than Maryland				State Retirement Pickup		Lump Sum Distributions		Unallocated and Other Additions	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	6,632	24,118	18,307	11,416	279	1,250	41,760	113,741		
\$25,000 < \$50,000	9,266	21,209	45,744	40,147	441	1,301	74,420	142,663		
\$50,000 < \$75,000	7,447	20,803	33,210	40,538	216	761	52,446	112,655		
\$75,000 < \$100,000	5,207	18,645	24,959	34,034	119	493	38,456	91,059		
\$100,000 < \$125,000	4,975	18,598	13,918	21,618	106	359	29,133	84,913		
\$125,000 < \$150,000	2,729	13,063	6,458	9,571	60	511	11,369	40,631		
\$150,000 < \$175,000	1,800	9,439	3,345	5,189	32	228	6,021	28,205		
\$175,000 < \$200,000	1,336	7,974	1,993	2,999	21	532	3,773	23,347		
\$200,000 < \$250,000	1,270	10,836	1,747	2,977	16	786	4,791	36,985		
\$250,000 < \$500,000	2,138	23,976	*	*	*	*	7,738	105,747		
\$500,000 < \$1,000,000	883	20,951	*	*	*	*	3,425	76,028		
\$1,000,000 or Greater	572	45,153	*	*	*	*	2,081	178,785		
Total	44,255	234,765	149,681	168,489	1,290	6,221	275,413	1,034,759		
			Taxable Refunds, Credits, or Offsets of State and Local Income Taxes		Child and Dependent Care Expenses		Interest on U.S. Obligations			
Maryland AGI	Total Additions		Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
	Returns	Amount								
Less than \$25,000	48,433	139,109	74,818	57,834	37,411	108,072	24,676	118,476		
\$25,000 < \$50,000	83,843	165,173	204,118	157,950	43,323	119,391	24,713	66,012		
\$50,000 < \$75,000	59,566	134,219	199,218	179,261	30,505	81,312	17,446	54,798		
\$75,000 < \$100,000	43,371	110,196	143,405	145,499	24,462	65,449	12,131	30,096		
\$100,000 < \$125,000	33,452	103,870	84,363	98,156	15,338	39,164	9,525	22,181		
\$125,000 < \$150,000	13,793	54,205	46,041	58,853	9,116	22,577	5,586	13,390		
\$150,000 < \$175,000	7,643	37,872	25,698	35,692	5,399	12,990	3,404	8,598		
\$175,000 < \$200,000	4,957	31,853	14,942	22,536	3,181	7,475	2,145	6,679		
\$200,000 < \$250,000	5,943	48,235	14,383	26,309	2,177	5,578	3,089	15,400		
\$250,000 < \$500,000	9,622	130,087	16,074	44,548	2,912	7,782	4,026	22,109		
\$500,000 < \$1,000,000	4,179	96,988	4,770	25,713	981	2,712	1,300	13,409		
\$1,000,000 or Greater	2,554	223,938	2,305	44,465	589	1,714	692	20,178		
Total	317,356	1,275,745	830,135	896,816	175,394	474,216	108,733	391,326		

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2003

(\$ 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	103,121	1,126,217	61,757	231,741	91,072	1,942,812	15,222	193,816
\$25,000 < \$50,000	56,787	521,102	75,745	700,431	62,477	672,027	16,991	67,577
\$50,000 < \$75,000	20,502	187,006	33,768	421,687	43,160	359,735	15,811	68,358
\$75,000 < \$100,000	9,567	81,389	15,611	206,118	30,417	196,332	12,594	50,973
\$100,000 < \$125,000	4,526	35,853	8,044	112,036	16,240	101,289	10,806	51,961
\$125,000 < \$150,000	2,551	19,541	4,433	65,021	9,799	66,538	6,800	35,610
\$150,000 < \$175,000	1,583	11,761	2,717	41,745	5,954	35,840	4,309	32,014
\$175,000 < \$200,000	1,112	7,984	1,797	29,747	3,818	28,647	2,840	25,984
\$200,000 < \$250,000	171	1,366	2,122	35,168	4,575	29,150	3,528	50,313
\$250,000 < \$500,000	167	1,304	2,944	52,014	6,241	72,039	4,890	60,930
\$500,000 < \$1,000,000	43	341	948	18,046	1,991	21,628	1,826	33,089
\$1,000,000 or Greater	29	397	538	11,319	942	57,140	1,163	47,278
Total	200,159	1,994,261	210,424	1,925,073	276,686	3,583,177	96,780	717,903

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	57,758	57,628	276,832	4,524,618	135,821	1,251,960	552,290	1,213,336
\$25,000 < \$50,000	113,653	115,700	345,303	2,423,885	316,918	3,892,204	318,740	938,633
\$50,000 < \$75,000	148,147	162,847	276,685	1,516,725	269,611	3,892,730	80,139	260,646
\$75,000 < \$100,000	130,131	145,479	187,717	922,364	187,666	3,087,938	21,553	74,108
\$100,000 < \$125,000	87,601	98,360	109,059	559,648	110,126	2,073,292	6,486	22,812
\$125,000 < \$150,000	50,816	56,959	60,845	339,058	61,724	1,295,089	2,564	9,071
\$150,000 < \$175,000	29,514	32,850	35,051	211,533	35,523	806,380	1,305	4,639
\$175,000 < \$200,000	17,668	19,540	21,149	148,639	21,427	523,631	797	2,807
\$200,000 < \$250,000	18,280	20,349	21,589	183,632	22,109	586,363	736	2,553
\$250,000 < \$500,000	21,915	23,965	25,936	286,792	26,567	888,427	956	3,301
\$500,000 < \$1,000,000	6,437	6,941	7,628	122,207	7,725	391,261	290	1,008
\$1,000,000 or Greater	3,013	3,174	3,599	188,331	3,609	667,783	147	517
Total	684,933	743,792	1,371,393	11,427,432	1,198,826	19,357,058	986,003	2,533,431

Table 4 -- Resident Tax Filers
Selected Income and Tax Detail for State of Maryland - Tax Year 2003
(\$ 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	701,433	12,823,716	48,433	139,109	276,832	4,524,618	697,927	8,438,207
\$25,000 < \$50,000	635,243	25,269,859	83,843	165,173	345,303	2,423,885	635,744	23,011,148
\$50,000 < \$75,000	349,753	22,888,941	59,566	134,219	276,685	1,516,725	349,791	21,506,435
\$75,000 < \$100,000	209,235	18,873,185	43,371	110,196	187,717	922,364	209,239	18,061,017
\$100,000 < \$125,000	116,624	13,428,165	33,452	103,870	109,059	559,648	116,625	12,972,386
\$125,000 < \$150,000	64,290	9,051,863	13,793	54,205	60,845	339,058	64,290	8,767,011
\$150,000 < \$175,000	36,828	6,117,833	7,643	37,872	35,051	211,533	36,829	5,944,171
\$175,000 < \$200,000	22,225	4,261,568	4,957	31,853	21,149	148,639	22,225	4,144,782
\$200,000 < \$250,000	22,846	5,199,580	5,943	48,235	21,589	183,632	22,846	5,064,183
\$250,000 < \$500,000	27,529	9,330,408	9,622	130,087	25,936	286,792	27,529	9,173,703
\$500,000 < \$1,000,000	8,015	5,448,242	4,179	96,988	7,628	122,207	8,015	5,423,023
\$1,000,000 or Greater	3,756	9,943,703	2,554	223,938	3,599	188,331	3,756	9,979,310
Total	2,197,777	142,637,063	317,356	1,275,745	1,371,393	11,427,432	2,194,816	132,485,376

Maryland AGI	Total Deductions		Total Exemptions		Maryland Taxable Net Income		Maryland Tax	
	Returns	Amount	Number	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	688,114	2,465,302	1,690,801	2,444,994	606,495	5,471,974	605,449	229,522
\$25,000 < \$50,000	635,658	4,830,837	1,336,571	2,991,509	625,647	15,188,556	625,553	688,725
\$50,000 < \$75,000	349,750	4,153,377	864,785	1,994,129	348,378	15,358,765	348,375	711,259
\$75,000 < \$100,000	209,219	3,162,046	596,000	1,394,239	208,869	13,504,669	208,868	630,507
\$100,000 < \$125,000	116,612	2,096,104	356,945	837,914	116,502	10,038,342	116,502	470,705
\$125,000 < \$150,000	64,288	1,304,160	201,459	472,816	64,236	6,990,018	64,235	328,654
\$150,000 < \$175,000	36,828	811,019	116,238	272,457	36,807	4,860,677	36,806	228,950
\$175,000 < \$200,000	22,224	526,438	70,607	164,976	22,212	3,453,368	22,212	162,869
\$200,000 < \$250,000	22,845	588,915	73,157	170,281	22,831	4,304,984	22,831	203,288
\$250,000 < \$500,000	27,523	891,727	90,657	210,137	27,511	8,071,834	27,511	381,968
\$500,000 < \$1,000,000	8,015	392,269	26,902	62,154	8,006	4,968,594	8,006	235,588
\$1,000,000 or Greater	3,756	668,300	12,406	28,340	3,751	9,282,670	3,751	440,730
Total	2,184,832	21,890,494	5,436,528	11,043,946	2,091,245	101,494,451	2,090,099	4,712,765

Table 4 -- Resident Tax Filers
Selected Income and Tax Detail for State of Maryland - Tax Year 2003
(\$ 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	180,340	47,455	18,270	1,850	5,819	1,372	8,411	1,608
\$25,000 < \$50,000	51,436	15,718	50	10	8,966	5,862	36,774	8,924
\$50,000 < \$75,000	27	22	*	*	7,493	8,291	3,699	2,624
\$75,000 < \$100,000	*	*	-	-	5,495	8,066	3,341	2,534
\$100,000 < \$125,000	*	*	-	-	3,550	6,257	2,425	1,864
\$125,000 < \$150,000	*	*	-	-	2,321	4,399	1,688	1,372
\$150,000 < \$175,000	-	-	-	-	1,640	3,257	1,138	942
\$175,000 < \$200,000	-	-	-	-	1,361	3,028	719	616
\$200,000 < \$250,000	-	-	-	-	1,816	4,771	677	609
\$250,000 < \$500,000	-	-	-	-	4,424	18,906	553	676
\$500,000 < \$1,000,000	-	-	-	-	2,545	22,303	120	180
\$1,000,000 or Greater	-	-	-	-	1,712	60,960	40	59
Total	231,803	63,195	18,320	1,860	47,142	147,472	59,585	22,008

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	10	1	201,832	52,286	435,697	177,237
\$25,000 < \$50,000	24	13	90,658	30,527	607,013	658,198
\$50,000 < \$75,000	20	16	11,140	10,945	347,392	700,314
\$75,000 < \$100,000	27	40	8,785	10,631	208,414	619,876
\$100,000 < \$125,000	*	*	5,907	8,136	116,249	462,569
\$125,000 < \$150,000	14	24	3,970	5,797	64,098	322,857
\$150,000 < \$175,000	10	17	2,758	4,216	36,735	224,733
\$175,000 < \$200,000	12	15	2,052	3,659	22,163	159,210
\$200,000 < \$250,000	28	49	2,475	5,428	22,787	197,860
\$250,000 < \$500,000	51	170	4,916	19,752	27,393	362,216
\$500,000 < \$1,000,000	33	188	2,638	22,671	7,959	212,917
\$1,000,000 or Greater	63	617	1,753	61,635	3,716	379,095
Total	292	1,150	338,884	235,683	1,899,616	4,477,082

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2003

(\$ 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	606,495	162,094	179,687	33,299	23,829	1,771	193,216	35,070
\$25,000 < \$50,000	625,647	451,123	51,441	9,892	75	8	51,485	9,900
\$50,000 < \$75,000	348,378	455,782	*	*	*	*	*	*
\$75,000 < \$100,000	208,869	401,305	*	*	-	-	*	*
\$100,000 < \$125,000	116,502	299,600	*	*	-	-	*	*
\$125,000 < \$150,000	64,236	209,647	*	*	-	-	*	*
\$150,000 < \$175,000	36,807	146,284	-	-	-	-	-	-
\$175,000 < \$200,000	22,212	104,018	-	-	-	-	-	-
\$200,000 < \$250,000	22,831	129,706	-	-	-	-	-	-
\$250,000 < \$500,000	27,511	242,375	-	-	-	-	-	-
\$500,000 < \$1,000,000	8,006	149,110	-	-	-	-	-	-
\$1,000,000 or Greater	3,751	276,138	-	-	-	-	-	-
Total	2,091,245	3,027,182	231,128	43,191	23,904	1,779	244,701	44,970

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	498,212	127,024	11,190	144	3,563	25	111,000	41,019
\$25,000 < \$50,000	619,188	441,236	12,093	211	3,122	26	3,429	459
\$50,000 < \$75,000	348,375	455,774	10,397	220	2,349	24	-	-
\$75,000 < \$100,000	208,869	401,301	8,469	219	1,932	22	-	-
\$100,000 < \$125,000	116,502	299,600	5,649	171	1,201	16	-	-
\$125,000 < \$150,000	64,236	209,646	3,593	111	822	11	-	-
\$150,000 < \$175,000	36,807	146,284	2,207	73	530	8	-	-
\$175,000 < \$200,000	22,212	104,018	1,261	45	322	5	-	-
\$200,000 < \$250,000	22,831	129,706	1,133	44	339	6	-	-
\$250,000 < \$500,000	27,511	242,375	975	40	343	6	-	-
\$500,000 < \$1,000,000	8,006	149,110	241	11	107	2	-	-
\$1,000,000 or Greater	3,751	276,138	84	4	46	2	-	-
Total	1,976,500	2,982,212	57,292	1,293	14,676	153	114,429	41,478

Table 4 -- Resident Tax Filers
Selected Income and Tax Detail for State of Maryland - Tax Year 2003
(\$ 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	28	625	12,918	81,215	13,111	129,820	10,164	301,196
\$25,000 < \$50,000	41	448	13,643	88,723	16,206	129,354	12,750	196,782
\$50,000 < \$75,000	51	1,174	11,771	80,171	15,343	116,827	12,569	252,223
\$75,000 < \$100,000	42	463	9,157	73,210	12,455	94,402	10,367	260,018
\$100,000 < \$125,000	36	875	6,593	59,352	8,481	63,716	8,080	257,235
\$125,000 < \$150,000	26	535	4,558	45,148	5,030	33,861	6,109	249,051
\$150,000 < \$175,000	22	243	3,224	37,465	2,284	21,426	4,666	234,661
\$175,000 < \$200,000	18	182	2,390	34,075	1,591	14,211	3,723	229,549
\$200,000 < \$250,000	31	412	2,867	45,077	1,973	22,080	5,355	418,563
\$250,000 < \$500,000	33	845	4,632	119,348	2,909	45,914	10,798	1,548,626
\$500,000 < \$1,000,000	16	414	1,741	74,749	1,033	20,470	4,918	1,683,697
\$1,000,000 or Greater	14	564	1,022	103,392	554	18,624	2,788	3,978,271
Total	358	6,780	74,516	841,925	80,970	710,705	92,287	9,609,872

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	10,469	651,399	23,006	(48,605)	16,287	(350,203)	1,473	28,642
\$25,000 < \$50,000	10,969	144,814	26,804	(40,631)	18,494	51,968	1,448	9,249
\$50,000 < \$75,000	10,830	121,999	24,255	(36,656)	17,695	130,223	1,169	8,952
\$75,000 < \$100,000	9,042	117,331	19,282	(21,191)	14,286	142,686	924	8,426
\$100,000 < \$125,000	6,811	85,707	13,287	(4,364)	10,751	171,528	752	9,191
\$125,000 < \$150,000	5,111	68,698	8,241	11,287	7,927	180,353	538	7,688
\$150,000 < \$175,000	3,804	79,511	4,103	16,039	5,777	155,150	412	7,511
\$175,000 < \$200,000	3,062	71,950	2,872	19,865	4,542	157,599	286	4,711
\$200,000 < \$250,000	4,274	111,495	3,524	22,998	6,240	307,067	420	9,627
\$250,000 < \$500,000	8,795	315,733	5,401	73,433	12,156	1,232,894	767	34,253
\$500,000 < \$1,000,000	4,102	306,103	2,080	54,280	5,332	1,377,594	382	30,284
\$1,000,000 or Greater	2,539	809,976	1,212	84,768	3,004	3,168,295	283	79,017
Total	79,808	2,884,716	134,067	131,223	122,491	6,725,154	8,854	237,551

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2003

(\$ 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	84,852	585,866	69,735	450,842	128,344	206,142	106,539	229,588
\$25,000 < \$50,000	124,912	728,917	81,748	402,481	306,353	748,842	244,775	485,619
\$50,000 < \$75,000	77,154	464,238	36,264	192,840	267,529	1,110,547	244,301	538,762
\$75,000 < \$100,000	41,953	268,364	14,053	95,336	187,005	1,080,052	180,144	457,096
\$100,000 < \$125,000	21,987	147,793	5,612	45,849	109,400	822,252	108,265	320,449
\$125,000 < \$150,000	11,645	82,920	2,307	25,386	61,159	566,517	61,070	206,699
\$150,000 < \$175,000	6,636	47,967	1,046	13,434	34,965	386,929	35,332	135,471
\$175,000 < \$200,000	4,339	31,860	543	8,585	21,055	270,730	21,330	90,670
\$200,000 < \$250,000	4,708	36,345	499	10,276	21,498	331,307	21,987	103,531
\$250,000 < \$500,000	6,395	51,186	492	12,813	25,429	602,407	26,453	155,664
\$500,000 < \$1,000,000	1,988	17,505	105	5,153	7,321	364,071	7,705	61,472
\$1,000,000 or Greater	1,043	87,289	189	80,706	3,374	571,641	3,597	46,158
Total	387,612	2,550,250	212,593	1,343,701	1,173,432	7,061,437	1,061,498	2,831,179

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	150,430	471,236	90,360	640,327	2,844	17,230	93,299	682,548
\$25,000 < \$50,000	321,087	1,288,509	230,725	1,642,549	3,660	5,231	236,185	1,712,306
\$50,000 < \$75,000	277,831	1,711,374	233,672	1,931,542	4,215	5,683	238,116	2,004,447
\$75,000 < \$100,000	193,905	1,592,915	171,651	1,633,514	4,181	6,005	174,891	1,701,071
\$100,000 < \$125,000	113,369	1,181,586	101,978	1,102,323	3,444	4,582	103,931	1,153,246
\$125,000 < \$150,000	63,459	800,994	57,050	690,486	2,765	5,225	58,272	720,773
\$150,000 < \$175,000	36,464	542,635	32,771	435,195	2,048	3,879	33,502	455,756
\$175,000 < \$200,000	22,024	379,733	19,494	280,685	1,654	4,659	19,964	295,436
\$200,000 < \$250,000	22,616	457,983	19,842	312,235	2,310	7,642	20,463	331,263
\$250,000 < \$500,000	27,209	823,728	23,128	440,413	4,694	27,894	24,126	483,853
\$500,000 < \$1,000,000	7,906	459,295	6,309	149,216	2,315	30,281	6,850	184,923
\$1,000,000 or Greater	3,700	677,075	2,618	75,486	1,679	97,241	3,157	176,226
Total	1,240,000	10,387,063	989,598	9,333,971	35,809	215,552	1,012,756	9,901,848

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2003

(\$ 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	125,794	312,900	83,202	101,849	133,167	397,635	1,156	15,656
\$25,000 < \$50,000	274,640	658,672	202,419	226,078	291,510	869,869	1,774	23,136
\$50,000 < \$75,000	241,356	597,991	183,228	207,456	255,761	792,372	1,263	19,905
\$75,000 < \$100,000	173,145	457,768	134,504	162,266	182,254	605,501	790	16,132
\$100,000 < \$125,000	104,093	315,149	82,437	120,001	108,496	419,961	410	8,615
\$125,000 < \$150,000	59,142	199,398	46,832	75,112	61,165	264,836	205	5,406
\$150,000 < \$175,000	34,259	131,530	26,906	51,093	35,321	173,598	115	2,611
\$175,000 < \$200,000	20,868	88,189	16,062	43,217	21,364	116,524	67	2,198
\$200,000 < \$250,000	21,513	105,162	16,189	43,148	21,990	139,060	78	2,686
\$250,000 < \$500,000	26,047	192,723	18,627	103,630	26,548	263,724	84	4,119
\$500,000 < \$1,000,000	7,593	113,027	5,059	71,509	7,727	167,032	13	873
\$1,000,000 or Greater	3,559	222,498	2,169	228,021	3,641	396,195	*	*
Total	1,092,009	3,395,007	817,634	1,433,380	1,148,944	4,606,307	5,955	101,337

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	91,500	271,909	53,977	236,647	5,137	25,618	162,945	2,280,181
\$25,000 < \$50,000	208,698	762,841	123,822	637,724	9,344	41,631	329,083	4,975,657
\$50,000 < \$75,000	175,495	562,571	83,133	422,882	6,959	32,138	280,080	5,175,958
\$75,000 < \$100,000	120,471	359,461	45,983	246,440	4,787	25,081	194,495	4,282,476
\$100,000 < \$125,000	71,045	219,846	24,029	142,632	2,709	15,925	113,564	2,967,814
\$125,000 < \$150,000	39,840	128,171	12,015	80,330	1,739	11,854	63,518	1,909,580
\$150,000 < \$175,000	22,893	74,484	6,319	44,623	1,092	7,523	36,501	1,240,180
\$175,000 < \$200,000	13,715	48,765	3,589	29,092	633	6,604	22,047	838,172
\$200,000 < \$250,000	13,886	56,625	3,591	32,956	650	7,890	22,643	982,114
\$250,000 < \$500,000	16,325	96,217	4,132	52,682	810	18,865	27,248	1,659,784
\$500,000 < \$1,000,000	4,903	48,369	1,011	27,020	358	26,687	7,915	853,577
\$1,000,000 or Greater	2,515	71,501	463	38,429	*	*	3,710	1,386,039
Total	781,286	2,700,760	362,064	1,991,457	34,218	219,816	1,263,749	28,551,532

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2003

(\$ in thousands)

Maryland AGI	Total Deductions After Limitation	
	Returns	Amount
Less than \$25,000	162,812	2,183,840
\$25,000 < \$50,000	329,069	4,888,806
\$50,000 < \$75,000	280,075	5,096,441
\$75,000 < \$100,000	194,491	4,216,980
\$100,000 < \$125,000	113,560	2,922,247
\$125,000 < \$150,000	63,518	1,868,402
\$150,000 < \$175,000	36,501	1,189,660
\$175,000 < \$200,000	22,047	788,344
\$200,000 < \$250,000	22,642	903,414
\$250,000 < \$500,000	27,248	1,451,356
\$500,000 < \$1,000,000	7,915	699,511
\$1,000,000 or Greater	3,710	1,174,380
Total	1,263,588	27,383,381

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2003

(\$ 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	20,809	813,720	13,254	23,506	5,342	15,704	3,018	32,801	3,869	39,758
Anne Arundel	185,410	11,386,753	121,325	200,497	61,157	177,859	31,127	383,604	47,091	420,039
Baltimore County	281,826	15,526,880	179,697	480,388	96,119	466,856	45,928	588,524	72,821	769,059
Baltimore City	189,734	7,147,664	67,465	131,034	29,240	144,848	21,817	166,238	21,009	175,846
Calvert	29,604	1,841,599	19,246	27,173	8,576	19,425	5,952	42,852	6,550	52,984
Caroline	10,208	391,177	5,515	8,123	2,182	4,886	2,345	15,409	1,593	13,378
Carroll	57,378	3,392,451	40,772	55,720	20,562	47,762	11,101	101,623	14,803	101,254
Cecil	31,170	1,556,283	18,303	24,562	7,938	20,400	5,067	38,335	5,251	33,825
Charles	48,203	2,718,564	27,538	34,419	9,964	15,545	7,977	46,453	7,228	50,356
Dorchester	10,110	359,243	5,725	12,114	2,354	9,433	2,260	17,727	1,847	18,207
Frederick	79,930	4,747,300	50,865	75,353	25,987	63,381	14,473	146,668	19,911	131,321
Garrett	8,749	318,803	5,351	10,443	2,266	5,607	2,552	24,410	1,965	28,454
Harford	82,497	4,735,348	55,841	75,523	26,626	51,230	13,186	133,307	19,032	96,800
Howard	96,534	7,460,703	69,520	117,491	40,647	103,832	18,513	291,067	32,220	311,596
Kent	5,981	250,513	4,550	13,722	2,547	20,075	1,636	19,300	2,024	27,638
Montgomery	333,824	24,601,525	241,238	753,327	147,767	815,245	73,092	1,491,806	123,185	1,435,002
Prince George's	312,272	14,887,444	138,775	137,524	49,631	84,642	54,037	155,251	35,212	150,898
Queen Anne's	14,947	885,216	11,268	23,319	5,297	21,209	3,852	39,649	4,233	62,412
St. Mary's	31,618	1,724,936	19,555	23,740	7,428	15,376	6,008	39,940	5,467	68,994
Somerset	6,467	223,040	2,852	5,916	1,316	4,604	1,514	10,986	1,031	6,435
Talbot	11,630	621,539	9,464	46,227	5,636	66,545	3,271	53,476	4,833	112,459
Washington	46,800	2,048,310	25,961	41,734	11,528	34,323	7,322	92,699	8,747	61,367
Wicomico	29,001	1,221,675	14,607	28,581	7,287	21,719	5,004	35,071	5,476	53,025
Worchester	17,378	685,790	12,016	37,291	6,795	24,711	3,924	49,437	5,289	92,844
Total	1,942,080	109,546,476	1,160,703	2,387,727	584,192	2,255,217	344,976	4,016,633	450,687	4,313,951

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2003

(\$ in thousands)

Maryland County	Taxable Distributions from IRA		Taxable Amount of Pensions and Annuities		Rents, Royalties, Partnerships, S-corps, Trusts, etc.		Unemployment Compensation		Taxable Amount of Social Security and Tier 1 Railroad Benefits	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	2,135	19,347	5,791	86,955	2,435	17,664	2,642	8,409	2,840	22,771
Anne Arundel	14,308	160,337	46,011	1,038,396	23,965	643,861	9,908	40,323	22,187	203,612
Baltimore County	28,681	300,098	70,393	1,240,192	34,798	1,305,361	19,230	78,611	39,878	380,187
Baltimore City	8,831	83,754	33,092	505,806	11,906	206,521	14,561	60,913	14,496	121,698
Calvert	1,893	19,579	7,420	182,932	3,756	113,164	1,402	5,665	3,278	29,257
Caroline	752	5,563	2,057	32,751	1,333	12,867	1,011	3,315	1,099	8,750
Carroll	4,807	45,806	12,904	238,263	7,449	119,724	3,515	12,044	6,533	56,407
Cecil	2,089	20,080	7,297	125,062	3,415	32,671	3,384	12,638	3,235	26,418
Charles	2,387	22,187	12,044	271,644	4,986	95,722	2,275	9,108	4,359	34,947
Dorchester	908	8,218	2,556	41,528	1,382	10,670	1,277	4,324	1,430	12,106
Frederick	5,862	55,896	16,781	329,863	10,037	187,167	4,365	16,311	8,421	74,415
Garrett	723	5,961	2,046	34,817	1,406	26,641	1,367	4,569	1,033	8,108
Harford	6,930	62,684	20,776	393,768	9,620	156,394	6,165	22,484	9,569	79,467
Howard	6,784	80,345	18,810	439,851	14,197	477,070	4,577	20,529	9,232	92,153
Kent	834	10,825	1,959	40,782	1,237	31,341	573	1,992	1,384	14,334
Montgomery	29,174	345,895	72,382	2,067,604	54,540	3,326,259	15,490	69,179	44,968	489,129
Prince George's	14,980	122,510	68,428	1,519,353	21,911	69,466	18,498	85,738	25,844	201,627
Queen Anne's	1,443	16,812	3,795	86,653	2,850	59,060	949	3,607	2,227	21,842
St. Mary's	1,727	16,293	8,130	183,579	3,731	48,742	1,393	5,318	3,160	26,705
Somerset	462	4,526	1,382	22,978	802	4,983	631	2,132	788	5,988
Talbot	1,866	31,436	3,841	90,855	2,796	86,621	937	3,358	2,896	31,813
Washington	3,748	34,601	10,757	167,279	5,238	71,232	4,664	15,169	5,435	43,403
Wicomico	2,325	23,345	5,924	95,705	3,736	48,194	2,197	7,764	3,301	28,770
Worchester	2,487	26,423	5,879	134,892	3,718	115,956	2,196	7,931	3,946	35,170
Total	146,136	1,522,521	440,455	9,371,508	231,244	7,267,351	123,207	501,431	221,539	2,049,077

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2003

(\$ in thousands)

Maryland County	Moving Expenses		One-half of Self-Employment Tax Deductions		Self-Employed Health Insurance Deduction		IRA Deduction	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	113	253	2,091	2,478	420	1,889	809	2,250
Anne Arundel	1,790	5,392	21,465	32,346	5,971	26,411	6,836	20,598
Baltimore County	2,306	6,277	31,637	46,757	9,239	44,272	11,394	34,038
Baltimore City	1,533	3,025	13,906	16,254	2,999	10,646	4,136	9,873
Calvert	234	574	3,459	4,586	806	3,595	1,075	3,198
Caroline	43	90	1,460	1,656	412	1,725	356	1,026
Carroll	299	801	7,321	9,495	2,112	9,714	2,821	8,129
Cecil	194	474	3,309	4,116	886	4,043	939	2,674
Charles	385	867	4,279	5,081	861	3,741	1,489	4,447
Dorchester	52	106	1,515	1,673	388	1,484	412	1,065
Frederick	691	1,766	9,603	13,085	2,516	11,101	3,073	8,943
Garrett	33	82	1,623	2,260	450	1,818	467	1,454
Harford	563	1,569	8,697	11,019	2,361	11,363	3,229	9,651
Howard	1,258	3,123	13,042	22,662	3,739	17,857	4,232	13,240
Kent	44	103	1,165	1,710	363	1,676	310	1,053
Montgomery	4,024	10,963	57,630	127,211	16,186	84,360	15,189	47,350
Prince George's	1,983	5,185	26,388	27,315	3,872	13,750	6,977	17,863
Queen Anne's	121	306	2,607	3,666	876	3,861	710	2,330
St. Mary's	381	839	3,400	3,986	741	3,328	1,098	3,209
Somerset	33	97	1,023	992	238	878	254	756
Talbot	150	453	2,508	4,319	981	4,482	647	2,121
Washington	306	663	4,795	6,219	1,167	5,087	1,501	4,200
Wicomico	310	697	3,455	3,564	970	4,171	1,068	3,180
Worcester	151	320	2,852	3,878	1,219	5,258	1,014	3,374
Total	16,997	44,025	229,230	356,328	59,773	276,510	70,036	206,022

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2003

(\$ in thousands)

Maryland County	Student Loan Interest Deduction		State Retirement Pickup		Taxable Social Security and Railroad Benefits		Total Subtractions	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	1,074	666	2,988	3,240	2,812	23,199	14,576	97,608
Anne Arundel	12,319	8,489	15,929	17,357	21,120	190,792	138,111	1,056,839
Baltimore County	20,519	14,815	25,214	29,340	38,350	362,834	206,377	2,390,092
Baltimore City	13,087	10,204	16,570	16,520	13,795	115,021	95,819	614,944
Calvert	1,716	1,108	2,670	2,949	3,127	27,457	23,449	161,533
Caroline	433	274	1,104	1,102	1,044	8,283	6,612	33,745
Carroll	3,731	2,450	5,553	6,528	6,286	53,889	45,320	265,688
Cecil	1,691	1,060	2,408	2,656	3,074	24,857	22,399	157,363
Charles	3,229	2,156	3,253	3,576	4,147	32,441	35,550	261,389
Dorchester	390	254	1,061	1,076	1,371	11,534	6,268	39,381
Frederick	6,102	4,173	5,964	6,842	8,060	70,762	59,375	445,221
Garrett	522	283	901	1,018	971	7,632	6,198	35,921
Harford	5,414	3,576	8,194	9,911	9,252	75,809	62,803	400,895
Howard	8,020	5,866	8,546	10,050	8,720	86,473	73,887	567,731
Kent	332	243	759	801	1,312	13,428	4,783	46,061
Montgomery	24,767	18,793	18,504	22,846	41,896	449,651	254,217	2,663,825
Prince George's	24,005	18,053	12,998	14,152	24,305	186,740	203,410	1,342,935
Queen Anne's	785	488	1,938	2,196	2,138	20,599	12,073	96,102
St. Mary's	2,030	1,287	2,734	2,885	2,979	24,873	22,817	171,410
Somerset	260	177	1,092	1,188	744	5,614	3,884	24,444
Talbot	639	468	1,423	1,562	2,745	29,819	9,700	118,958
Washington	2,926	1,790	4,433	5,015	5,248	42,297	32,008	197,722
Wicomico	1,803	1,259	3,653	3,774	3,154	27,420	18,483	117,648
Worcester	967	662	1,792	1,903	3,774	33,647	13,274	119,978
Total	136,761	98,594	149,681	168,487	210,424	1,925,071	1,371,393	11,427,433

Table 6

Selected Income and Tax Detail for Allegany County - Tax Year 2003

(\$ 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	8,120	129,803	4,536	7,545	1,879	2,956	948	4,982
\$25,000 < \$50,000	6,727	230,964	3,869	5,066	1,343	2,276	901	5,230
\$50,000 < \$75,000	3,594	206,842	2,679	2,401	980	1,392	501	4,304
\$75,000 < \$100,000	1,415	113,719	1,224	1,506	535	1,096	237	2,655
\$100,000 < \$150,000	599	61,759	578	936	312	1,220	131	3,513
\$150,000 < \$200,000	139	16,909	143	638	102	689	53	3,944
\$200,000 < \$500,000	177	34,953	185	1,439	151	1,769	87	9,213
\$500,000 or Greater	38	18,771	40	3,976	40	4,306	*	*
Total	20,809	813,720	13,254	23,507	5,342	15,704	2,858	33,841

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	1,206	3,284	3,117	40,584	680	(1,496)	10,701	195,265
\$25,000 < \$50,000	908	1,433	1,494	23,860	641	1,238	7,332	288,553
\$50,000 < \$75,000	617	1,961	722	11,791	492	1,292	3,756	240,144
\$75,000 < \$100,000	350	1,475	250	4,932	253	1,076	1,469	129,830
\$100,000 < \$150,000	255	2,420	120	3,203	172	2,225	638	77,291
\$150,000 < \$200,000	91	996	35	788	62	2,803	153	27,225
\$200,000 < \$500,000	143	3,633	53	1,797	102	7,006	200	60,282
\$500,000 or Greater	40	23,645	*	*	33	3,518	42	56,541
Total	3,610	38,847	5,791	86,955	2,435	17,662	24,291	1,075,131

Table 6

Selected Income and Tax Detail for Allegany County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	10,627	149,756	9,595	21,274	919	7,482	29,185	38,407
\$25,000 < \$50,000	7,332	265,212	5,294	17,741	2,038	19,088	17,523	40,141
\$50,000 < \$75,000	3,756	228,853	1,715	6,483	2,041	20,056	10,707	25,134
\$75,000 < \$100,000	1,469	125,483	365	1,426	1,104	12,327	4,430	10,448
\$100,000 < \$150,000	638	74,932	97	370	541	7,273	1,969	4,584
\$150,000 < \$200,000	153	26,408	(D)	(D)	153	2,364	459	1,044
\$200,000 < \$500,000	200	59,508	(D)	(D)	200	4,054	619	1,419
\$500,000 or Greater	42	56,515	(D)	(D)	42	1,865	153	359
Total	24,217	986,667	17,066	47,294	7,038	74,509	65,045	121,536

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	7,196	2,928	2,328	418	7,307	2,045	1,334	458
\$25,000 < \$50,000	7,116	8,274	691	134	7,161	5,381	*	*
\$50,000 < \$75,000	3,751	8,157	*	*	3,754	5,191	-	-
\$75,000 < \$100,000	1,468	4,704	-	-	1,468	2,968	-	-
\$100,000 < \$150,000	637	2,888	-	-	638	1,837	-	-
\$150,000 < \$200,000	152	1,036	-	-	153	674	-	-
\$200,000 < \$500,000	199	2,431	-	-	200	1,583	-	-
\$500,000 or Greater	42	1,721	-	-	42	1,590	-	-
Total	20,561	32,139	3,019	552	20,723	21,269	1,334	458

Table 6

Selected Income and Tax Detail for Anne Arundel County - Tax Year 2003

(\$ 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	45,207	821,167	22,788	36,004	10,684	21,155	7,028	35,243
\$25,000 < \$50,000	50,336	1,815,478	25,941	30,252	11,295	22,569	6,832	46,260
\$50,000 < \$75,000	33,582	1,985,016	23,289	23,228	10,278	20,389	5,691	47,571
\$75,000 < \$100,000	22,892	1,871,587	18,202	17,783	8,839	16,161	4,082	32,216
\$100,000 < \$150,000	20,764	2,294,701	18,467	22,829	10,505	24,049	3,890	67,970
\$150,000 < \$200,000	6,691	999,410	6,421	11,327	4,413	13,810	1,438	46,324
\$200,000 < \$500,000	4,991	1,071,210	5,163	23,850	4,191	30,055	1,326	82,428
\$500,000 < \$1,000,000	651	266,457	732	12,237	650	14,079	215	28,313
\$1,000,000 or Greater	296	261,728	322	22,986	302	15,593	70	7,781
Total	185,410	11,386,754	121,325	200,496	61,157	177,860	30,572	394,106

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	7,314	18,866	13,965	218,062	3,514	(34,675)	58,848	1,107,076
\$25,000 < \$50,000	7,715	4,031	10,848	237,962	4,132	5,595	56,226	2,280,849
\$50,000 < \$75,000	7,230	7,874	7,378	179,246	3,997	10,619	35,833	2,364,189
\$75,000 < \$100,000	6,126	11,251	5,194	128,343	3,455	13,591	23,823	2,148,253
\$100,000 < \$150,000	7,647	24,942	5,170	144,492	4,080	40,589	21,505	2,665,846
\$150,000 < \$200,000	3,565	26,045	1,882	63,959	1,654	40,214	6,971	1,218,302
\$200,000 < \$500,000	3,740	89,498	1,356	56,929	2,349	171,027	5,448	1,540,791
\$500,000 < \$1,000,000	652	59,064	149	5,523	512	114,656	755	508,257
\$1,000,000 or Greater	301	185,738	69	3,879	272	282,244	328	812,625
Total	44,290	427,309	46,011	1,038,396	23,965	643,860	209,737	14,646,188

Table 6

Selected Income and Tax Detail for Anne Arundel County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	58,501	775,308	45,939	96,224	11,580	106,437	133,080	185,170
\$25,000 < \$50,000	56,230	2,052,080	28,662	80,941	27,562	330,930	113,309	250,829
\$50,000 < \$75,000	35,835	2,211,514	7,885	25,281	27,945	391,433	86,923	199,978
\$75,000 < \$100,000	23,824	2,060,898	2,246	7,725	21,575	343,916	66,746	156,522
\$100,000 < \$150,000	21,505	2,583,793	938	3,316	20,566	389,123	64,457	151,804
\$150,000 < \$200,000	6,971	1,189,376	209	752	6,762	158,258	21,359	50,205
\$200,000 < \$500,000	5,448	1,519,010	136	472	5,311	162,597	16,747	39,081
\$500,000 < \$1,000,000	755	511,956	35	113	720	36,564	2,328	5,388
\$1,000,000 or Greater	328	813,923	(D)	(D)	328	49,293	1,031	2,368
Total	209,397	13,717,858	86,050	214,824	122,349	1,968,551	505,980	1,041,345

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	39,675	16,320	11,103	1,721	40,343	9,998	7,029	2,686
\$25,000 < \$50,000	54,300	61,342	3,403	535	54,674	35,034	258	37
\$50,000 < \$75,000	35,656	73,427	*	*	35,694	40,825	-	-
\$75,000 < \$100,000	23,764	71,974	-	-	23,778	39,750	-	-
\$100,000 < \$150,000	21,477	94,793	*	*	21,488	52,212	-	-
\$150,000 < \$200,000	6,960	45,629	-	-	6,966	25,092	-	-
\$200,000 < \$500,000	5,437	60,458	-	-	5,446	33,712	-	-
\$500,000 < \$1,000,000	753	21,101	-	-	754	12,029	-	-
\$1,000,000 or Greater	326	31,960	-	-	328	19,514	-	-
Total	188,348	477,004	14,506	2,256	189,471	268,166	7,287	2,723

Table 6

Selected Income and Tax Detail for Baltimore County - Tax Year 2003

(\$ 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	76,853	1,325,163	42,188	95,453	22,308	52,724	12,049	52,838
\$25,000 < \$50,000	90,766	3,191,459	46,209	67,025	21,360	57,447	11,265	64,103
\$50,000 < \$75,000	50,566	2,938,971	34,750	42,450	16,288	43,628	8,105	64,513
\$75,000 < \$100,000	28,271	2,288,142	22,690	29,380	11,871	31,632	5,101	56,076
\$100,000 < \$150,000	21,008	2,279,168	18,931	32,967	11,885	41,336	4,385	84,417
\$150,000 < \$200,000	6,152	891,809	6,066	18,344	4,557	27,334	1,629	58,066
\$200,000 < \$500,000	6,379	1,393,934	6,779	46,403	5,870	64,950	2,085	137,605
\$500,000 < \$1,000,000	1,209	493,699	1,371	30,082	1,291	46,587	408	38,447
\$1,000,000 or Greater	622	724,535	713	118,284	689	101,218	187	42,142
Total	281,826	15,526,880	179,697	480,388	96,119	466,856	45,214	598,207

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	14,664	11,918	27,561	375,622	5,796	(80,110)	103,882	1,796,099
\$25,000 < \$50,000	14,728	13,512	18,769	341,269	6,858	10,292	100,781	3,982,650
\$50,000 < \$75,000	11,044	16,875	10,669	204,366	5,847	23,180	53,741	3,492,730
\$75,000 < \$100,000	8,279	21,092	5,930	119,172	4,266	28,079	29,630	2,660,188
\$100,000 < \$150,000	8,846	39,760	4,601	105,684	4,747	69,006	22,122	2,727,990
\$150,000 < \$200,000	3,850	39,859	1,294	38,982	2,109	67,758	6,679	1,173,180
\$200,000 < \$500,000	5,351	144,891	1,202	38,702	3,576	297,683	7,133	2,121,898
\$500,000 < \$1,000,000	1,242	101,898	237	10,749	995	214,619	1,396	944,125
\$1,000,000 or Greater	691	397,340	130	5,646	604	674,854	723	2,093,072
Total	68,695	787,145	70,393	1,240,192	34,798	1,305,361	326,087	20,991,932

Table 6

Selected Income and Tax Detail for Baltimore County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	103,492	407,884	82,875	181,551	19,403	179,864	250,499	355,764
\$25,000 < \$50,000	100,823	3,650,324	52,210	151,966	48,601	557,134	207,066	463,082
\$50,000 < \$75,000	53,745	3,302,635	12,671	41,819	41,069	543,800	133,049	307,671
\$75,000 < \$100,000	29,630	2,550,244	3,242	11,369	26,385	394,653	84,703	198,113
\$100,000 < \$150,000	22,122	2,642,330	1,236	4,453	20,886	375,106	68,468	160,301
\$150,000 < \$200,000	6,679	1,142,680	274	957	6,405	140,288	21,106	49,083
\$200,000 < \$500,000	7,133	2,088,406	241	811	6,891	204,743	23,654	54,681
\$500,000 < \$1,000,000	1,396	945,671	51	175	1,345	76,608	4,713	10,841
\$1,000,000 or Greater	723	2,103,448	38	132	685	175,720	2,465	5,630
Total	325,743	18,833,622	152,838	393,233	171,670	2,647,916	795,723	1,605,166

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	68,373	27,840	22,769	4,124	69,809	18,901	13,293	4,840
\$25,000 < \$50,000	97,112	108,588	7,357	1,349	98,013	68,781	395	48
\$50,000 < \$75,000	53,451	110,955	*	*	53,509	68,184	-	-
\$75,000 < \$100,000	29,524	90,226	-	-	29,547	55,074	-	-
\$100,000 < \$150,000	22,071	97,795	-	-	22,086	59,500	-	-
\$150,000 < \$200,000	6,663	44,193	-	-	6,673	26,952	-	-
\$200,000 < \$500,000	7,108	83,877	-	-	7,126	51,737	-	-
\$500,000 < \$1,000,000	1,388	38,737	-	-	1,392	24,283	-	-
\$1,000,000 or Greater	721	83,456	-	-	723	54,392	-	-
Total	286,411	685,667	30,126	5,473	288,878	427,804	13,688	4,888

Table 6

Selected Income and Tax Detail for Baltimore City - Tax Year 2003

(\$ 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	83,293	1,432,089	19,947	34,260	7,832	18,071	9,092	29,896
\$25,000 < \$50,000	67,772	2,343,438	21,184	20,019	7,589	16,096	5,766	18,408
\$50,000 < \$75,000	21,608	1,259,295	12,295	13,021	5,019	12,025	2,935	17,804
\$75,000 < \$100,000	8,278	669,319	5,916	6,655	2,852	9,675	1,434	13,219
\$100,000 < \$150,000	5,100	549,766	4,356	8,858	2,724	12,526	1,198	23,503
\$150,000 < \$200,000	1,577	231,039	1,498	4,389	1,204	8,890	501	15,192
\$200,000 < \$500,000	1,679	372,326	1,767	9,467	1,538	19,401	642	28,255
\$500,000 < \$1,000,000	291	119,515	337	7,711	322	15,246	104	14,156
\$1,000,000 or Greater	136	170,878	165	26,653	160	32,917	42	6,298
Total	189,734	7,147,665	67,465	131,033	29,240	144,847	21,714	166,731

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	4,829	9,783	15,862	204,613	2,943	(16,725)	97,212	1,694,880
\$25,000 < \$50,000	4,784	4,461	9,499	135,298	2,869	2,697	70,992	2,631,447
\$50,000 < \$75,000	3,262	6,525	3,983	67,133	1,979	1,754	22,540	1,425,379
\$75,000 < \$100,000	2,017	6,083	1,740	34,788	1,182	5,127	8,640	769,793
\$100,000 < \$150,000	2,088	12,137	1,149	31,837	1,227	14,136	5,440	673,398
\$150,000 < \$200,000	998	11,941	365	12,592	515	13,649	1,714	303,960
\$200,000 < \$500,000	1,402	35,773	387	15,490	831	66,351	1,893	557,499
\$500,000 < \$1,000,000	305	22,713	77	3,200	231	47,002	342	230,165
\$1,000,000 or Greater	156	75,415	30	854	129	72,530	165	400,197
Total	19,841	184,831	33,092	505,806	11,906	206,521	208,938	8,686,718

Table 6

Selected Income and Tax Detail for Baltimore City - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	96,833	1,442,845	82,829	200,503	13,367	116,082	268,861	420,536
\$25,000 < \$50,000	71,037	2,487,223	38,540	118,165	32,487	358,025	149,261	346,014
\$50,000 < \$75,000	22,541	1,363,731	5,996	18,663	16,539	212,903	50,163	116,800
\$75,000 < \$100,000	8,640	739,850	1,193	3,862	7,446	110,266	22,048	51,493
\$100,000 < \$150,000	5,440	648,358	453	1,450	4,987	90,261	14,344	33,202
\$150,000 < \$200,000	1,714	294,176	108	346	1,606	35,549	4,576	10,503
\$200,000 < \$500,000	1,893	546,709	70	225	1,823	58,394	5,602	12,788
\$500,000 < \$1,000,000	342	228,188	(D)	(D)	342	23,225	1,107	2,505
\$1,000,000 or Greater	165	400,562	(D)	(D)	165	31,121	534	1,193
Total	208,605	8,151,642	129,189	343,214	78,762	1,035,826	516,496	995,034

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	48,644	19,914	42,212	8,556	50,544	14,669	26,100	9,719
\$25,000 < \$50,000	67,183	70,403	10,314	2,216	68,355	48,566	289	35
\$50,000 < \$75,000	22,444	46,731	-	-	22,479	30,968	-	-
\$75,000 < \$100,000	8,615	26,540	-	-	8,624	17,514	-	-
\$100,000 < \$150,000	5,410	24,256	-	-	5,422	15,965	-	-
\$150,000 < \$200,000	1,708	11,456	-	-	1,713	7,557	-	-
\$200,000 < \$500,000	1,883	21,501	-	-	1,889	14,497	-	-
\$500,000 < \$1,000,000	339	8,903	-	-	341	6,175	-	-
\$1,000,000 or Greater	164	16,169	-	-	165	11,232	-	-
Total	156,390	245,873	52,526	10,772	159,532	167,143	26,389	9,754

Table 6

Selected Income and Tax Detail for Calvert County - Tax Year 2003

(\$ 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	6,725	120,882	3,206	4,356	1,366	2,649	1,225	1,618
\$25,000 < \$50,000	7,100	259,517	3,594	4,024	1,461	2,984	1,258	4,326
\$50,000 < \$75,000	5,562	331,937	3,764	4,732	1,511	2,561	1,101	5,318
\$75,000 < \$100,000	4,428	365,141	3,464	2,990	1,398	1,870	881	5,449
\$100,000 < \$150,000	4,104	453,357	3,555	3,900	1,757	3,093	754	9,108
\$150,000 < \$200,000	1,075	157,271	1,035	2,113	619	1,538	229	8,372
\$200,000 < \$500,000	517	106,503	528	2,234	384	2,138	144	11,168
\$500,000 < \$1,000,000	51	18,114	57	661	48	885	*	*
\$1,000,000 or Greater	42	28,877	43	2,161	32	1,707	*	*
Total	29,604	1,841,599	19,246	27,171	8,576	19,425	5,592	45,359

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	934	920	2,059	35,918	514	(2,001)	8,721	167,325
\$25,000 < \$50,000	1,024	967	1,658	41,095	573	37	7,988	329,732
\$50,000 < \$75,000	1,026	1,766	1,248	33,362	693	685	5,944	394,029
\$75,000 < \$100,000	972	2,106	906	23,161	625	2,084	4,578	411,403
\$100,000 < \$150,000	1,230	4,865	1,019	29,025	740	6,998	4,199	517,407
\$150,000 < \$200,000	494	5,901	360	13,279	262	5,909	1,127	196,431
\$200,000 < \$500,000	351	12,410	170	7,091	261	13,254	559	154,021
\$500,000 < \$1,000,000	49	7,373	*	*	52	9,591	58	39,368
\$1,000,000 or Greater	35	17,165	*	*	36	76,607	43	129,866
Total	6,115	53,473	7,420	182,932	3,756	113,164	33,217	2,339,582

Table 6

Selected Income and Tax Detail for Calvert County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	8,665	118,856	6,592	13,904	1,932	18,246	19,621	26,476
\$25,000 < \$50,000	7,988	293,035	3,608	10,375	4,378	56,100	17,180	37,917
\$50,000 < \$75,000	5,944	368,734	996	3,301	4,948	72,142	15,853	36,758
\$75,000 < \$100,000	4,578	396,082	254	899	4,324	72,150	14,145	33,432
\$100,000 < \$150,000	4,199	503,179	114	414	4,084	78,068	13,474	31,955
\$150,000 < \$200,000	1,127	192,353	33	125	1,094	24,364	3,539	8,374
\$200,000 < \$500,000	559	152,838	(D)	(D)	559	14,447	1,777	4,146
\$500,000 < \$1,000,000	58	39,244	(D)	(D)	58	2,263	169	393
\$1,000,000 or Greater	43	129,702	(D)	(D)	43	4,636	140	330
Total	33,161	2,194,023	11,597	29,018	21,420	342,416	85,898	179,781

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	5,668	2,308	1,654	278	6,987	1,567	1,106	392
\$25,000 < \$50,000	7,666	8,285	528	85	7,833	5,197	38	6
\$50,000 < \$75,000	5,929	11,807	*	*	5,930	7,182	-	-
\$75,000 < \$100,000	4,574	13,407	-	-	4,577	8,109	-	-
\$100,000 < \$150,000	4,196	18,306	-	-	4,197	10,997	-	-
\$150,000 < \$200,000	1,127	7,419	-	-	1,127	4,466	-	-
\$200,000 < \$500,000	558	6,185	-	-	558	3,759	-	-
\$500,000 < \$1,000,000	58	1,633	-	-	58	1,024	-	-
\$1,000,000 or Greater	43	5,598	-	-	43	3,493	-	-
Total	29,819	74,948	2,182	363	31,310	45,794	1,144	398

Table 6

Selected Income and Tax Detail for Caroline County - Tax Year 2003

(\$ 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	3,848	61,957	1,555	2,640	614	1,014	632	3,851
\$25,000 < \$50,000	3,406	116,252	1,689	2,063	579	836	601	4,059
\$50,000 < \$75,000	1,692	96,416	1,154	1,005	438	765	385	2,635
\$75,000 < \$100,000	739	56,837	622	701	268	494	176	1,871
\$100,000 < \$150,000	379	38,357	336	682	165	473	88	1,604
\$150,000 < \$200,000	83	10,255	89	158	62	259	47	1,966
\$200,000 or Greater	61	11,104	70	874	56	1,043	*	*
Total	10,208	391,178	5,515	8,123	2,182	4,884	1,929	15,986

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	398	658	834	9,710	346	43	4,663	78,566
\$25,000 < \$50,000	334	1,079	617	9,763	379	1,323	3,688	141,673
\$50,000 < \$75,000	264	1,005	326	6,071	250	1,285	1,765	113,208
\$75,000 < \$100,000	171	893	161	3,349	166	1,471	772	67,715
\$100,000 < \$150,000	124	1,347	84	2,545	98	1,450	394	47,533
\$150,000 < \$200,000	60	1,538	35	1,313	38	1,690	92	16,001
\$200,000 or Greater	58	5,540	*	*	56	5,604	72	27,430
Total	1,409	12,060	2,057	32,751	1,333	12,866	11,446	492,126

Table 6

Selected Income and Tax Detail for Caroline County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,655	68,102	3,985	9,293	610	5,366	12,436	18,479
\$25,000 < \$50,000	3,688	132,511	2,189	7,147	1,498	16,022	8,578	19,624
\$50,000 < \$75,000	1,765	108,165	544	2,034	1,221	13,926	5,031	11,815
\$75,000 < \$100,000	772	65,832	134	512	638	8,311	2,334	5,533
\$100,000 < \$150,000	394	46,226	44	164	350	5,469	1,217	2,863
\$150,000 < \$200,000	92	15,803	(D)	(D)	92	1,424	282	666
\$200,000 or Greater	72	27,515	(D)	(D)	72	1,378	209	465
Total	11,438	464,154	6,896	19,150	4,481	51,896	30,087	59,445

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	2,839	1,161	1,405	237	2,921	746	919	335
\$25,000 < \$50,000	3,538	3,713	352	59	3,581	2,302	*	*
\$50,000 < \$75,000	1,745	3,401	*	*	1,762	2,113	-	-
\$75,000 < \$100,000	767	2,231	*	*	772	1,353	-	-
\$100,000 < \$150,000	391	1,662	-	-	393	992	-	-
\$150,000 < \$200,000	89	593	-	-	92	361	-	-
\$200,000 or Greater	71	1,159	-	-	72	676	-	-
Total	9,440	13,920	1,757	296	9,593	8,543	919	335

Table 6

Selected Income and Tax Detail for Carroll County - Tax Year 2003

(\$ 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	13,443	223,921	7,867	13,659	3,864	7,412	2,203	11,094
\$25,000 < \$50,000	14,260	500,775	8,585	11,304	3,938	8,509	2,378	18,822
\$50,000 < \$75,000	11,296	667,933	8,323	7,680	3,821	5,806	2,243	20,880
\$75,000 < \$100,000	8,558	707,568	6,977	5,707	3,457	4,440	1,612	14,858
\$100,000 < \$150,000	7,106	793,198	6,334	6,112	3,520	5,408	1,234	20,762
\$150,000 < \$200,000	1,641	244,329	1,567	2,855	1,060	2,601	333	10,396
\$200,000 < \$500,000	946	196,127	980	5,011	778	5,045	224	14,657
\$500,000 < \$1,000,000	94	35,788	102	1,454	90	1,836	31	2,957
\$1,000,000 or Greater	34	22,812	37	1,938	34	6,707	*	*
Total	57,378	3,392,451	40,772	55,720	20,562	47,764	10,258	114,426

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,617	1,932	4,495	62,090	1,261	6,792	17,661	318,900
\$25,000 < \$50,000	2,578	3,514	3,139	59,825	1,416	1,851	15,887	640,102
\$50,000 < \$75,000	2,466	4,887	2,104	43,127	1,433	5,798	11,834	778,979
\$75,000 < \$100,000	2,230	5,281	1,402	26,687	1,139	7,453	8,771	785,178
\$100,000 < \$150,000	2,430	12,018	1,204	27,966	1,240	14,284	7,286	889,518
\$150,000 < \$200,000	808	8,532	338	9,733	402	14,197	1,710	295,722
\$200,000 < \$500,000	689	26,030	191	5,490	451	31,153	1,031	285,555
\$500,000 < \$1,000,000	89	12,332	31	3,345	107	38,198	108	70,101
\$1,000,000 or Greater	33	26,748	*	*	*	*	37	87,087
Total	13,940	101,274	12,904	238,263	7,449	119,726	64,325	4,151,142

Table 6

Selected Income and Tax Detail for Carroll County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	17,585	239,632	14,180	29,506	3,157	29,758	39,159	52,848
\$25,000 < \$50,000	15,887	579,950	8,210	24,189	7,674	89,761	34,613	76,855
\$50,000 < \$75,000	11,834	736,685	2,340	8,400	9,492	127,358	33,739	78,972
\$75,000 < \$100,000	8,771	758,405	653	2,446	8,118	122,425	27,782	65,896
\$100,000 < \$150,000	7,286	869,131	281	1,066	7,005	123,382	23,947	56,927
\$150,000 < \$200,000	1,710	290,425	58	227	1,652	33,907	5,711	13,530
\$200,000 < \$500,000	1,031	283,360	60	216	971	24,226	3,494	8,179
\$500,000 < \$1,000,000	108	70,708	(D)	(D)	108	3,021	352	815
\$1,000,000 or Greater	37	87,403	(D)	(D)	37	6,388	116	264
Total	64,249	3,915,699	25,782	66,050	38,214	560,226	168,913	354,286

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	12,588	5,272	2,560	464	14,624	3,858	1,568	556
\$25,000 < \$50,000	15,323	17,263	842	158	15,613	11,710	87	12
\$50,000 < \$75,000	11,806	24,024	-	-	11,814	15,920	-	-
\$75,000 < \$100,000	8,761	26,346	-	-	8,766	17,313	-	-
\$100,000 < \$150,000	7,280	32,047	-	-	7,284	20,977	-	-
\$150,000 < \$200,000	1,709	11,331	-	-	1,710	7,404	-	-
\$200,000 < \$500,000	1,031	11,651	-	-	1,031	7,648	-	-
\$500,000 < \$1,000,000	108	3,081	-	-	108	2,040	-	-
\$1,000,000 or Greater	37	3,349	-	-	37	2,463	-	-
Total	58,643	134,364	3,402	622	60,987	89,333	1,655	568

Table 6

Selected Income and Tax Detail for Cecil County - Tax Year 2003

(\$ 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	8,729	158,364	4,098	7,682	1,802	6,026	1,192	3,980
\$25,000 < \$50,000	9,337	327,974	4,554	4,876	1,789	2,719	1,292	10,121
\$50,000 < \$75,000	6,221	364,996	4,019	3,238	1,560	2,132	1,031	8,660
\$75,000 < \$100,000	3,718	303,230	2,797	2,181	1,160	1,470	569	4,958
\$100,000 < \$150,000	2,438	265,063	2,093	2,371	1,094	1,956	422	7,425
\$150,000 < \$200,000	422	62,052	406	1,067	280	1,306	105	4,466
\$200,000 < \$500,000	262	56,492	287	2,083	210	3,448	94	6,388
\$500,000 or Greater	43	18,113	49	1,063	43	1,343	*	*
Total	31,170	1,556,284	18,303	24,561	7,938	20,400	4,705	45,998

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	1,069	1,389	2,705	39,901	689	(9,248)	10,975	206,444
\$25,000 < \$50,000	1,043	769	1,941	33,360	772	867	10,046	400,485
\$50,000 < \$75,000	900	2,526	1,167	20,109	673	2,190	6,439	417,630
\$75,000 < \$100,000	683	2,045	761	14,221	466	1,815	3,790	337,737
\$100,000 < \$150,000	721	4,722	533	11,632	466	4,583	2,502	302,633
\$150,000 < \$200,000	226	3,671	115	3,291	143	3,073	459	81,758
\$200,000 < \$500,000	198	9,792	75	2,548	163	11,868	302	91,591
\$500,000 or Greater	43	9,047	*	*	43	17,523	49	49,744
Total	4,883	33,961	7,297	125,062	3,415	32,671	34,562	1,888,022

Table 6

Selected Income and Tax Detail for Cecil County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	10,911	146,659	9,199	19,901	1,537	13,017	27,275	37,356
\$25,000 < \$50,000	10,046	365,277	5,795	17,817	4,250	44,229	22,501	51,112
\$50,000 < \$75,000	6,439	396,798	1,593	5,676	4,846	58,577	17,791	41,759
\$75,000 < \$100,000	3,790	326,079	433	1,635	3,357	45,573	11,383	27,018
\$100,000 < \$150,000	2,502	295,861	179	667	2,323	36,001	7,611	18,068
\$150,000 < \$200,000	459	78,542	36	131	423	8,745	1,405	3,269
\$200,000 < \$500,000	302	83,752	(D)	(D)	302	7,043	918	2,127
\$500,000 or Greater	49	49,573	(D)	(D)	49	1,483	144	333
Total	34,498	1,742,541	17,235	45,827	17,087	214,668	89,028	181,042

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	7,143	2,629	2,410	429	7,386	2,002	1,435	505
\$25,000 < \$50,000	9,340	8,390	802	151	9,799	6,908	40	7
\$50,000 < \$75,000	6,000	9,274	*	*	6,426	8,141	-	-
\$75,000 < \$100,000	3,547	7,617	-	-	3,789	7,052	-	-
\$100,000 < \$150,000	2,305	7,092	-	-	2,502	6,751	-	-
\$150,000 < \$200,000	428	2,068	-	-	459	1,859	-	-
\$200,000 < \$500,000	288	2,395	-	-	302	2,088	-	-
\$500,000 or Greater	49	1,401	-	-	49	1,338	-	-
Total	29,100	40,866	3,212	580	30,712	36,139	1,475	512

Table 6

Selected Income and Tax Detail for Charles County - Tax Year 2003

(\$ 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	12,007	220,331	5,129	5,935	1,674	1,944	1,780	6,051
\$25,000 < \$50,000	13,269	493,761	5,793	5,826	1,855	2,356	1,789	4,283
\$50,000 < \$75,000	9,219	552,920	5,687	4,458	1,780	2,064	1,543	4,923
\$75,000 < \$100,000	6,263	514,166	4,555	3,486	1,669	1,677	1,065	5,015
\$100,000 < \$150,000	5,532	612,949	4,533	3,986	1,904	2,264	938	9,077
\$150,000 < \$200,000	1,299	192,153	1,206	1,947	627	1,144	244	7,244
\$200,000 < \$500,000	529	97,926	538	3,351	373	2,254	152	13,272
\$500,000 < \$1,000,000	53	17,716	62	1,579	52	739	*	*
\$1,000,000 or Greater	32	16,641	35	3,850	30	1,103	*	*
Total	48,203	2,718,563	27,538	34,418	9,964	15,545	7,511	49,865

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,082	1,125	3,486	63,657	719	(1,684)	15,114	304,524
\$25,000 < \$50,000	1,188	1,080	2,652	60,454	894	(367)	14,413	589,674
\$50,000 < \$75,000	1,196	1,649	1,966	46,725	932	974	9,613	630,765
\$75,000 < \$100,000	1,112	1,844	1,631	36,260	800	1,027	6,378	573,909
\$100,000 < \$150,000	1,243	6,424	1,630	42,055	982	4,741	5,636	691,790
\$150,000 < \$200,000	484	5,415	467	14,341	302	7,106	1,338	231,777
\$200,000 < \$500,000	316	11,294	212	8,152	275	20,370	567	153,239
\$500,000 < \$1,000,000	50	5,405	*	*	51	12,788	63	42,094
\$1,000,000 or Greater	32	15,948	*	*	31	50,769	35	91,702
Total	6,703	50,184	12,044	271,644	4,986	95,724	53,157	3,309,474

Table 6

Selected Income and Tax Detail for Charles County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	15,015	208,115	11,850	25,235	2,938	26,665	34,315	48,046
\$25,000 < \$50,000	14,413	530,442	6,634	19,241	7,778	99,565	29,871	66,661
\$50,000 < \$75,000	9,613	593,393	1,731	5,696	7,882	122,621	23,989	55,748
\$75,000 < \$100,000	6,378	552,094	444	1,609	5,934	103,098	18,492	43,779
\$100,000 < \$150,000	5,636	672,859	175	659	5,460	109,110	17,534	41,642
\$150,000 < \$200,000	1,338	226,404	(D)	(D)	1,338	30,005	4,103	9,698
\$200,000 < \$500,000	567	151,828	31	118	536	14,068	1,763	4,102
\$500,000 < \$1,000,000	63	41,573	(D)	(D)	63	2,225	199	457
\$1,000,000 or Greater	35	92,023	(D)	(D)	35	7,223	103	237
Total	53,058	3,068,731	20,865	52,558	31,964	514,580	130,369	270,370

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	9,652	3,911	3,358	632	9,864	2,728	2,116	746
\$25,000 < \$50,000	13,879	15,104	963	172	14,008	9,832	62	7
\$50,000 < \$75,000	9,577	18,839	-	-	9,588	11,870	-	-
\$75,000 < \$100,000	6,372	18,731	-	-	6,374	11,705	-	-
\$100,000 < \$150,000	5,635	24,328	-	-	5,635	15,122	-	-
\$150,000 < \$200,000	1,335	8,669	-	-	1,336	5,414	-	-
\$200,000 < \$500,000	567	6,167	-	-	567	3,873	-	-
\$500,000 < \$1,000,000	62	1,755	-	-	63	1,128	-	-
\$1,000,000 or Greater	35	3,884	-	-	35	2,452	-	-
Total	47,114	101,388	4,321	804	47,470	64,124	2,178	753

Table 6

Selected Income and Tax Detail for Dorchester County - Tax Year 2003

(\$ 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	4,292	68,953	1,836	3,651	667	1,298	706	3,226
\$25,000 < \$50,000	3,292	108,152	1,746	2,840	665	1,653	617	4,658
\$50,000 < \$75,000	1,402	79,023	1,057	1,462	392	1,461	335	2,199
\$75,000 < \$100,000	619	45,796	566	953	270	827	175	2,898
\$100,000 < \$150,000	335	32,454	316	938	194	1,218	96	1,420
\$150,000 < \$200,000	80	9,011	93	690	72	461	30	1,084
\$200,000 or Greater	90	15,856	111	1,581	94	2,513	47	2,177
Total	10,110	359,245	5,725	12,115	2,354	9,431	2,006	17,662

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	448	964	1,119	13,041	369	(1,064)	5,338	91,179
\$25,000 < \$50,000	456	1,045	754	12,886	378	1,251	3,686	141,302
\$50,000 < \$75,000	277	1,657	357	6,773	225	518	1,515	97,827
\$75,000 < \$100,000	181	1,541	170	4,475	163	1,057	676	60,008
\$100,000 < \$150,000	150	2,844	89	2,243	126	2,141	363	44,421
\$150,000 < \$200,000	63	2,721	67	2,109	50	1,182	95	16,810
\$200,000 or Greater	83	6,509	*	*	71	5,584	113	38,538
Total	1,658	17,281	2,556	41,527	1,382	10,669	11,786	490,085

Table 6

Selected Income and Tax Detail for Dorchester County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,326	78,110	4,639	11,016	607	5,634	14,239	21,264
\$25,000 < \$50,000	3,686	129,804	2,379	7,672	1,307	14,086	8,398	18,915
\$50,000 < \$75,000	1,516	92,495	550	2,062	966	11,486	4,107	9,492
\$75,000 < \$100,000	676	57,744	138	524	538	6,971	1,917	4,470
\$100,000 < \$150,000	363	43,437	50	192	313	5,723	1,077	2,472
\$150,000 < \$200,000	95	16,148	(D)	(D)	95	1,968	284	625
\$200,000 or Greater	113	38,837	(D)	(D)	112	4,603	331	727
Total	11,775	456,575	7,756	21,466	3,938	50,471	30,353	57,965

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	3,145	1,297	1,756	316	3,230	818	989	347
\$25,000 < \$50,000	3,550	3,811	382	71	3,576	2,264	-	-
\$50,000 < \$75,000	1,502	3,097	-	-	1,507	1,820	-	-
\$75,000 < \$100,000	673	2,061	-	-	676	1,199	-	-
\$100,000 < \$150,000	358	1,577	-	-	360	918	-	-
\$150,000 < \$200,000	94	622	-	-	94	355	-	-
\$200,000 or Greater	112	1,509	-	-	112	878	-	-
Total	9,434	13,974	2,138	387	9,555	8,252	989	347

Table 6

Selected Income and Tax Detail for Frederick County - Tax Year 2003

(\$ 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	19,397	352,538	9,362	15,901	4,424	8,690	2,783	14,853
\$25,000 < \$50,000	21,461	769,218	10,909	13,516	5,007	9,607	3,109	24,897
\$50,000 < \$75,000	14,979	894,471	10,127	10,094	4,735	8,696	2,812	23,079
\$75,000 < \$100,000	10,790	890,010	8,387	7,420	4,217	6,329	1,986	21,847
\$100,000 < \$150,000	9,243	1,037,605	8,049	8,362	4,664	8,764	1,732	27,508
\$150,000 < \$200,000	2,330	345,682	2,239	3,831	1,509	4,975	487	17,418
\$200,000 < \$500,000	1,490	318,802	1,523	8,256	1,179	8,813	402	26,445
\$500,000 < \$1,000,000	186	77,873	211	4,323	192	4,316	59	7,022
\$1,000,000 or Greater	54	61,099	58	3,652	60	3,192	*	*
Total	79,930	4,747,298	50,865	75,355	25,987	63,382	13,370	163,069

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	3,144	4,931	5,388	80,589	1,530	(10,081)	24,467	461,194
\$25,000 < \$50,000	3,487	4,517	4,105	83,694	1,951	4,009	23,669	954,738
\$50,000 < \$75,000	3,294	7,512	2,799	59,199	1,851	5,916	15,794	1,040,656
\$75,000 < \$100,000	2,870	7,461	1,837	39,399	1,524	8,202	11,112	998,406
\$100,000 < \$150,000	3,327	16,672	1,706	38,838	1,698	15,588	9,520	1,167,987
\$150,000 < \$200,000	1,241	14,699	567	16,427	590	15,159	2,439	423,539
\$200,000 < \$500,000	1,097	39,252	326	9,999	701	38,000	1,627	456,151
\$500,000 < \$1,000,000	177	21,116	53	1,719	147	37,021	213	149,133
\$1,000,000 or Greater	59	15,988	*	*	45	73,352	62	159,173
Total	18,696	132,148	16,781	329,863	10,037	187,166	88,903	5,810,977

Table 6

Selected Income and Tax Detail for Frederick County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	24,352	293,421	19,194	39,910	4,703	43,217	53,630	73,809
\$25,000 < \$50,000	23,694	864,729	12,465	35,591	11,228	130,470	48,995	108,702
\$50,000 < \$75,000	15,799	980,275	3,254	11,072	12,544	170,275	42,218	98,142
\$75,000 < \$100,000	11,112	961,547	951	3,433	10,161	158,937	34,140	80,681
\$100,000 < \$150,000	9,520	1,138,853	351	1,302	9,169	168,956	30,824	73,033
\$150,000 < \$200,000	2,439	414,751	81	300	2,357	49,886	7,837	18,446
\$200,000 < \$500,000	1,627	449,482	69	248	1,558	40,463	5,324	12,432
\$500,000 < \$1,000,000	213	144,849	(D)	(D)	213	8,766	687	1,584
\$1,000,000 or Greater	62	157,822	(D)	(D)	62	5,529	204	464
Total	88,818	5,405,729	36,365	91,856	51,995	776,499	223,859	467,293

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	17,035	7,249	4,212	773	17,350	5,117	2,445	883
\$25,000 < \$50,000	22,898	26,115	1,431	262	23,042	17,202	116	16
\$50,000 < \$75,000	15,733	32,228	*	*	15,752	20,742	-	-
\$75,000 < \$100,000	11,103	33,267	*	*	11,106	21,267	-	-
\$100,000 < \$150,000	9,511	41,639	-	-	9,516	26,509	-	-
\$150,000 < \$200,000	2,437	16,081	-	-	2,439	10,245	-	-
\$200,000 < \$500,000	1,627	18,253	-	-	1,627	11,732	-	-
\$500,000 < \$1,000,000	213	6,002	-	-	213	3,981	-	-
\$1,000,000 or Greater	62	6,077	-	-	62	4,494	-	-
Total	80,619	186,911	5,643	1,035	81,107	121,289	2,561	899

Table 6

Selected Income and Tax Detail for Garrett County - Tax Year 2003

(\$ 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	3,497	55,993	1,745	3,217	680	1,059	725	3,622
\$25,000 < \$50,000	2,916	98,563	1,661	2,063	630	1,046	660	5,350
\$50,000 < \$75,000	1,411	78,832	1,034	1,154	424	667	339	4,154
\$75,000 < \$100,000	494	37,588	433	439	195	393	133	2,633
\$100,000 < \$150,000	244	22,644	248	705	154	563	104	4,215
\$150,000 < \$200,000	77	8,118	89	525	72	409	35	1,518
\$200,000 < \$500,000	110	17,065	109	993	80	1,019	46	5,749
\$500,000 or Greater	*	*	32	1,346	31	452	*	*
Total	8,749	318,803	5,351	10,442	2,266	5,608	2,042	27,241

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	526	3,310	933	12,076	381	(928)	4,440	75,183
\$25,000 < \$50,000	444	1,664	570	9,699	379	855	3,234	125,290
\$50,000 < \$75,000	281	1,381	317	6,524	244	1,695	1,517	96,780
\$75,000 < \$100,000	130	1,217	104	2,458	137	555	521	45,965
\$100,000 < \$150,000	141	1,803	64	2,259	95	1,397	278	33,718
\$150,000 < \$200,000	62	2,541	58	1,802	61	2,860	95	16,964
\$200,000 < \$500,000	112	15,482	*	*	109	20,207	115	33,326
\$500,000 or Greater	*	*	*	*	*	*	32	32,272
Total	1,696	27,398	2,046	34,817	1,406	26,641	10,232	459,498

Table 6

Selected Income and Tax Detail for Garrett County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,426	61,085	3,899	8,882	445	4,012	12,139	16,895
\$25,000 < \$50,000	3,234	116,735	2,353	8,362	881	9,274	8,557	19,747
\$50,000 < \$75,000	1,517	92,105	700	2,683	817	8,801	4,390	10,295
\$75,000 < \$100,000	521	44,653	115	450	406	5,041	1,598	3,758
\$100,000 < \$150,000	278	33,212	45	168	233	3,876	849	1,982
\$150,000 < \$200,000	95	16,391	(D)	(D)	95	1,555	282	630
\$200,000 < \$500,000	115	33,751	(D)	(D)	115	2,746	343	779
\$500,000 or Greater	32	32,436	(D)	(D)	32	1,376	90	205
Total	10,218	430,368	7,112	20,545	3,024	36,681	28,248	54,291

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	2,939	1,189	1,067	171	2,983	753	635	211
\$25,000 < \$50,000	3,104	3,442	387	74	3,128	2,029	*	*
\$50,000 < \$75,000	1,515	3,236	-	-	1,516	1,864	-	-
\$75,000 < \$100,000	520	1,640	-	-	520	938	-	-
\$100,000 < \$150,000	276	1,244	-	-	278	720	-	-
\$150,000 < \$200,000	95	650	-	-	95	376	-	-
\$200,000 < \$500,000	115	1,354	-	-	115	801	-	-
\$500,000 < \$1,000,000	31	1,251	-	-	32	817	-	-
Total	8,595	14,006	1,454	245	8,667	8,298	635	211

Table 6

Selected Income and Tax Detail for Harford County - Tax Year 2003

(\$ 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	19,994	352,406	11,217	18,852	5,068	8,399	2,715	14,305
\$25,000 < \$50,000	22,265	783,379	12,362	14,517	5,193	8,936	2,986	30,254
\$50,000 < \$75,000	16,131	945,913	11,399	10,005	4,998	6,980	2,682	20,072
\$75,000 < \$100,000	11,298	926,562	9,134	7,252	4,324	5,219	1,900	17,430
\$100,000 < \$150,000	9,071	1,001,845	8,059	8,282	4,410	6,421	1,545	22,665
\$150,000 < \$200,000	2,140	318,306	2,053	3,713	1,362	4,759	426	12,637
\$200,000 < \$500,000	1,384	292,710	1,390	5,162	1,067	5,245	305	17,535
\$500,000 < \$1,000,000	152	56,559	155	2,464	139	2,822	48	5,330
\$1,000,000 or Greater	62	57,668	72	5,276	65	2,450	*	*
Total	82,497	4,735,348	55,841	75,523	26,626	51,231	12,607	140,228

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	3,303	531	7,148	114,120	1,449	(18,442)	26,433	503,995
\$25,000 < \$50,000	3,422	1,598	5,108	103,372	1,793	(8,787)	24,550	988,727
\$50,000 < \$75,000	3,213	4,543	3,445	66,728	1,899	5,880	16,791	1,098,726
\$75,000 < \$100,000	2,783	5,489	2,274	43,665	1,494	9,488	11,558	1,035,623
\$100,000 < \$150,000	3,027	10,181	2,015	42,941	1,630	22,363	9,274	1,131,669
\$150,000 < \$200,000	1,071	11,671	487	13,353	564	16,432	2,234	386,712
\$200,000 < \$500,000	973	27,611	260	8,965	613	48,385	1,488	412,895
\$500,000 < \$1,000,000	130	12,270	39	624	122	27,056	159	105,017
\$1,000,000 or Greater	63	24,690	*	*	56	54,019	72	147,048
Total	17,985	98,584	20,776	393,768	9,620	156,394	92,559	5,810,412

Table 6

Selected Income and Tax Detail for Harford County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	26,292	364,080	21,419	45,410	4,481	39,904	61,346	83,540
\$25,000 < \$50,000	24,550	898,280	12,529	37,100	12,021	131,980	52,546	117,769
\$50,000 < \$75,000	16,791	1,040,232	3,397	11,817	13,391	172,287	45,607	106,637
\$75,000 < \$100,000	11,558	999,108	927	3,417	10,630	154,241	35,629	84,321
\$100,000 < \$150,000	9,274	1,105,558	380	1,428	8,893	150,363	29,738	70,555
\$150,000 < \$200,000	2,234	380,286	91	348	2,143	43,106	7,296	17,272
\$200,000 < \$500,000	1,488	409,704	62	208	1,426	36,122	4,897	11,514
\$500,000 < \$1,000,000	159	106,186	(D)	(D)	159	6,721	517	1,209
\$1,000,000 or Greater	72	153,373	(D)	(D)	72	4,049	218	499
Total	92,418	5,456,807	38,805	99,728	53,216	738,773	237,794	493,316

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	18,258	7,558	4,669	905	18,571	5,532	2,711	949
\$25,000 < \$50,000	23,797	26,848	1,546	297	23,967	18,413	101	15
\$50,000 < \$75,000	16,714	34,276	-	-	16,759	22,934	-	-
\$75,000 < \$100,000	11,519	34,871	-	-	11,549	23,168	-	-
\$100,000 < \$150,000	9,257	40,719	-	-	9,272	27,026	-	-
\$150,000 < \$200,000	2,228	14,613	-	-	2,234	9,778	-	-
\$200,000 < \$500,000	1,482	16,480	-	-	1,488	11,073	-	-
\$500,000 < \$1,000,000	158	4,381	-	-	159	3,007	-	-
\$1,000,000 or Greater	72	6,127	-	-	72	4,554	-	-
Total	83,485	185,873	6,215	1,202	84,071	125,485	2,812	964

Table 6

Selected Income and Tax Detail for Howard County - Tax Year 2003

(\$ 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	18,998	359,479	9,781	15,307	5,169	9,990	3,404	14,689
\$25,000 < \$50,000	21,350	798,739	11,888	14,732	5,689	11,975	3,372	17,496
\$50,000 < \$75,000	16,034	984,434	11,711	11,572	5,940	10,738	2,934	26,544
\$75,000 < \$100,000	12,954	1,073,067	10,716	10,388	6,126	10,512	2,513	27,948
\$100,000 < \$150,000	15,357	1,756,254	13,848	14,830	8,784	15,712	3,121	58,032
\$150,000 < \$200,000	6,389	993,889	6,115	8,417	4,425	10,004	1,384	40,955
\$200,000 < \$500,000	4,689	1,050,460	4,644	15,553	3,762	17,960	1,259	82,572
\$500,000 < \$1,000,000	550	240,316	584	8,893	532	7,674	148	18,191
\$1,000,000 or Greater	213	204,065	233	17,800	220	9,268	56	9,216
Total	96,534	7,460,703	69,520	117,492	40,647	103,833	18,191	295,643

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	3,658	5,012	4,701	73,748	1,522	(103)	24,012	460,733
\$25,000 < \$50,000	4,197	1,776	4,148	95,701	1,956	3,304	23,996	994,448
\$50,000 < \$75,000	4,255	2,837	2,912	74,648	2,073	8,529	17,085	1,136,213
\$75,000 < \$100,000	4,453	4,587	2,209	56,565	1,996	9,774	13,416	1,218,859
\$100,000 < \$150,000	6,596	14,147	2,606	68,298	2,906	27,542	15,755	1,981,759
\$150,000 < \$200,000	3,470	15,427	1,246	36,513	1,380	32,822	6,573	1,148,285
\$200,000 < \$500,000	3,298	49,436	875	31,045	1,783	118,218	4,907	1,368,142
\$500,000 < \$1,000,000	512	35,422	79	1,923	403	85,644	597	398,347
\$1,000,000 or Greater	220	186,540	34	1,410	178	191,341	235	619,935
Total	30,659	315,184	18,810	439,851	14,197	477,071	106,576	9,326,721

Table 6

Selected Income and Tax Detail for Howard County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	23,907	310,152	18,539	37,443	4,902	46,555	50,858	70,339
\$25,000 < \$50,000	24,002	884,804	12,296	33,187	11,701	146,202	47,943	104,528
\$50,000 < \$75,000	17,085	1,058,586	4,203	12,641	12,880	185,842	40,566	92,871
\$75,000 < \$100,000	13,416	1,165,716	1,440	4,667	11,974	199,690	38,291	89,844
\$100,000 < \$150,000	15,755	1,915,925	617	2,136	15,138	299,656	50,520	119,355
\$150,000 < \$200,000	6,573	1,122,098	147	520	6,426	145,193	21,765	51,632
\$200,000 < \$500,000	4,907	1,350,933	98	344	4,809	132,594	16,779	39,768
\$500,000 < \$1,000,000	597	397,874	(D)	(D)	597	21,185	2,110	4,948
\$1,000,000 or Greater	235	622,529	(D)	(D)	235	22,914	782	1,820
Total	106,477	8,828,617	37,340	90,938	68,662	1,199,831	269,614	575,105

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	16,622	6,806	4,087	634	19,851	5,385	2,574	953
\$25,000 < \$50,000	23,050	26,548	1,247	221	23,523	19,008	123	18
\$50,000 < \$75,000	17,010	35,283	-	-	17,025	24,551	-	-
\$75,000 < \$100,000	13,398	40,314	*	*	13,407	27,887	-	-
\$100,000 < \$150,000	15,736	69,537	-	-	15,747	47,833	-	-
\$150,000 < \$200,000	6,566	43,093	-	-	6,571	29,592	-	-
\$200,000 < \$500,000	4,899	54,433	-	-	4,907	37,703	-	-
\$500,000 < \$1,000,000	597	16,769	-	-	597	11,896	-	-
\$1,000,000 or Greater	234	25,539	-	-	235	19,129	-	-
Total	98,112	318,322	5,334	855	101,863	222,984	2,697	971

Table 6

Selected Income and Tax Detail for Kent County - Tax Year 2003

(\$ 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	2,240	39,165	1,386	3,276	717	2,364	471	3,101
\$25,000 < \$50,000	1,762	57,678	1,246	2,440	630	2,686	376	3,257
\$50,000 < \$75,000	940	51,385	785	1,407	424	2,268	235	2,720
\$75,000 < \$100,000	529	38,450	502	994	298	2,234	140	2,031
\$100,000 < \$150,000	311	29,837	348	1,232	242	2,671	96	2,490
\$150,000 < \$200,000	85	10,041	109	679	83	1,176	33	1,480
\$200,000 < \$500,000	84	12,783	130	1,585	114	3,500	56	6,621
\$500,000 or Greater	30	11,171	44	2,108	39	3,176	*	*
Total	5,981	250,510	4,550	13,721	2,547	20,075	1,407	21,700

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	506	1,974	751	10,403	295	(2,607)	3,065	57,406
\$25,000 < \$50,000	416	784	527	10,263	273	1,133	2,127	85,425
\$50,000 < \$75,000	297	1,360	288	7,038	219	1,089	1,091	72,623
\$75,000 < \$100,000	212	1,643	173	5,083	142	893	603	55,062
\$100,000 < \$150,000	184	1,659	120	4,312	154	3,153	382	48,230
\$150,000 < \$200,000	77	2,208	37	1,654	45	1,744	116	20,355
\$200,000 < \$500,000	108	7,159	63	2,030	76	6,434	134	38,881
\$500,000 or Greater	41	10,237	*	*	33	19,500	45	49,548
Total	1,841	27,024	1,959	40,783	1,237	31,339	7,563	427,530

Table 6

Selected Income and Tax Detail for Kent County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	3,056	40,171	2,411	5,484	557	5,224	7,813	10,901
\$25,000 < \$50,000	2,127	76,004	1,221	3,900	905	10,392	4,791	10,402
\$50,000 < \$75,000	1,091	66,714	324	1,205	767	10,284	2,960	6,650
\$75,000 < \$100,000	603	51,987	91	346	512	7,530	1,759	3,991
\$100,000 < \$150,000	382	45,601	37	132	345	6,290	1,112	2,477
\$150,000 < \$200,000	116	19,694	(D)	(D)	116	2,458	348	775
\$200,000 < \$500,000	134	38,394	(D)	(D)	134	4,182	390	842
\$500,000 or Greater	45	52,250	(D)	(D)	45	2,938	123	273
Total	7,554	390,815	4,084	11,067	3,381	49,298	19,296	36,311

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	1,919	768	728	118	1,959	483	423	146
\$25,000 < \$50,000	2,034	2,114	146	24	2,070	1,300	-	-
\$50,000 < \$75,000	1,064	1,955	-	-	1,082	1,253	-	-
\$75,000 < \$100,000	589	1,641	-	-	601	1,035	-	-
\$100,000 < \$150,000	377	1,508	-	-	382	947	-	-
\$150,000 < \$200,000	116	733	-	-	116	425	-	-
\$200,000 < \$500,000	130	1,397	-	-	134	861	-	-
\$500,000 or Greater	44	1,710	-	-	45	1,240	-	-
Total	6,273	11,826	874	142	6,389	7,544	423	146

Table 6

Selected Income and Tax Detail for Montgomery County - Tax Year 2003

(\$ in thousands)

Maryland AGI	<u>Wages, Salaries, Tips, etc</u>		<u>Interest</u>		<u>Dividends</u>		<u>Business Income or Loss</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	81,793	1,626,564	40,604	90,259	21,850	59,941	17,468	112,747
\$25,000 < \$50,000	86,066	3,205,711	49,182	75,888	24,305	68,980	14,376	128,824
\$50,000 < \$75,000	50,921	3,035,793	40,257	61,976	21,871	67,290	10,334	119,054
\$75,000 < \$100,000	35,416	2,900,623	31,464	49,162	18,994	59,127	8,102	119,385
\$100,000 < \$150,000	39,591	4,440,638	37,628	67,151	25,756	87,102	9,836	222,395
\$150,000 < \$200,000	17,877	2,730,657	17,763	47,372	13,615	60,567	4,784	172,479
\$200,000 < \$500,000	17,938	4,027,098	19,132	95,547	16,410	150,430	5,856	405,877
\$500,000 < \$1,000,000	2,894	1,239,397	3,528	52,829	3,341	73,186	987	115,726
\$1,000,000 or Greater	1,328	1,395,045	1,680	213,143	1,625	188,623	436	108,534
Total	333,824	24,601,526	241,238	753,327	147,767	815,246	72,179	1,505,021

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	16,183	46,321	18,829	317,890	6,527	(141,671)	105,342	1,915,707
\$25,000 < \$50,000	17,955	12,952	17,570	466,656	7,710	16,155	100,083	4,145,540
\$50,000 < \$75,000	16,501	19,328	11,662	395,112	7,318	28,907	57,723	3,888,651
\$75,000 < \$100,000	14,526	29,818	7,471	261,539	6,713	32,092	38,694	3,566,152
\$100,000 < \$150,000	19,974	57,744	8,273	282,835	9,153	101,952	42,247	5,374,509
\$150,000 < \$200,000	10,984	73,019	3,794	139,433	4,672	104,199	18,979	3,367,503
\$200,000 < \$500,000	14,758	304,405	3,934	163,724	8,492	693,137	19,957	5,848,000
\$500,000 < \$1,000,000	3,183	205,117	560	23,994	2,545	780,901	3,582	2,457,206
\$1,000,000 or Greater	1,586	713,445	289	16,420	1,410	1,710,586	1,691	4,437,130
Total	115,650	1,462,149	72,382	2,067,604	54,540	3,326,258	388,298	35,000,398

Table 6

Selected Income and Tax Detail for Montgomery County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	105,005	1,169,324	75,800	155,181	27,169	254,180	233,357	326,753
\$25,000 < \$50,000	100,442	3,659,591	47,100	128,690	53,324	700,379	208,181	450,906
\$50,000 < \$75,000	57,742	3,555,980	14,784	43,228	42,949	664,536	138,222	308,496
\$75,000 < \$100,000	38,697	3,353,400	4,959	15,789	33,730	592,171	106,259	242,984
\$100,000 < \$150,000	42,248	5,139,518	2,595	8,679	39,643	820,566	129,935	300,867
\$150,000 < \$200,000	18,980	3,259,236	672	2,300	18,307	448,318	61,151	142,394
\$200,000 < \$500,000	19,957	5,694,164	538	1,824	19,415	623,802	66,138	153,344
\$500,000 < \$1,000,000	3,582	2,428,093	77	264	3,505	175,988	12,436	28,878
\$1,000,000 or Greater	1,691	4,448,220	32	108	1,659	308,562	5,743	13,182
Total	388,344	32,707,526	146,557	356,063	239,701	4,588,502	961,422	1,967,804

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	70,152	27,878	20,934	3,663	86,849	21,772	13,471	5,024
\$25,000 < \$50,000	95,414	104,549	6,128	1,169	97,908	74,977	783	108
\$50,000 < \$75,000	57,204	116,435	*	*	57,306	81,269	-	-
\$75,000 < \$100,000	38,548	115,513	-	-	38,583	80,078	-	-
\$100,000 < \$150,000	42,131	185,558	-	-	42,190	128,301	-	-
\$150,000 < \$200,000	18,930	123,098	-	-	18,964	85,319	-	-
\$200,000 < \$500,000	19,867	219,544	-	-	19,945	157,286	-	-
\$500,000 < \$1,000,000	3,548	90,542	-	-	3,579	71,135	-	-
\$1,000,000 or Greater	1,666	159,814	-	-	1,688	132,044	-	-
Total	347,460	1,142,931	27,062	4,832	367,012	832,181	14,254	5,132

Table 6

Selected Income and Tax Detail for Prince George's County - Tax Year 2003

(\$ 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	93,082	1,709,050	28,192	30,283	9,888	14,559	17,222	37,973
\$25,000 < \$50,000	106,283	3,862,000	36,526	29,375	10,916	14,781	14,556	8,827
\$50,000 < \$75,000	55,222	3,271,579	30,423	21,661	9,885	12,323	9,351	13,315
\$75,000 < \$100,000	28,172	2,304,737	19,286	15,071	7,292	10,126	5,610	16,108
\$100,000 < \$150,000	21,983	2,450,087	17,336	16,392	7,514	11,427	4,796	28,929
\$150,000 < \$200,000	5,343	812,031	4,816	8,022	2,628	6,702	1,231	21,778
\$200,000 < \$500,000	2,019	398,838	1,999	8,802	1,341	8,112	587	27,347
\$500,000 < \$1,000,000	108	40,934	132	2,997	111	3,279	58	4,425
\$1,000,000 or Greater	60	38,189	65	4,922	56	3,333	*	*
Total	312,272	14,887,445	138,775	137,525	49,631	84,642	53,411	158,702

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	6,381	9,271	21,842	385,693	3,952	(24,578)	113,444	2,192,393
\$25,000 < \$50,000	7,315	3,795	18,552	402,207	4,741	(15,660)	113,794	4,453,749
\$50,000 < \$75,000	6,558	6,793	11,850	273,954	4,400	(10,556)	57,600	3,699,047
\$75,000 < \$100,000	4,879	10,254	7,251	179,442	3,366	(3,246)	29,026	2,599,528
\$100,000 < \$150,000	5,079	16,949	6,372	178,507	3,556	8,438	22,438	2,768,246
\$150,000 < \$200,000	1,924	19,464	1,773	63,303	995	13,597	5,518	963,078
\$200,000 < \$500,000	1,190	37,132	729	32,659	752	39,759	2,161	564,157
\$500,000 < \$1,000,000	106	13,635	59	3,588	96	24,278	137	94,409
\$1,000,000 or Greater	58	37,240	*	*	53	37,434	66	144,483
Total	33,490	154,533	68,428	1,519,353	21,911	69,466	344,184	17,479,090

Table 6

Selected Income and Tax Detail for Prince George's County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	112,452	1,659,699	83,288	188,412	27,796	263,941	277,054	424,923
\$25,000 < \$50,000	113,814	4,126,514	45,858	138,908	67,937	944,481	240,109	546,559
\$50,000 < \$75,000	57,606	3,519,467	9,101	28,658	48,500	845,192	131,109	305,105
\$75,000 < \$100,000	29,026	2,497,407	1,947	6,494	27,077	554,190	77,563	182,214
\$100,000 < \$150,000	22,438	2,681,607	647	2,287	21,790	524,709	68,061	160,769
\$150,000 < \$200,000	5,518	932,819	124	451	5,394	146,567	17,067	40,199
\$200,000 < \$500,000	2,161	555,672	81	267	2,080	66,108	6,625	15,382
\$500,000 < \$1,000,000	137	93,560	(D)	(D)	137	6,120	410	899
\$1,000,000 or Greater	66	144,613	(D)	(D)	66	6,388	202	447
Total	343,218	16,211,358	141,046	365,477	200,777	3,357,696	818,200	1,676,497

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	61,957	23,913	36,488	7,127	91,838	18,907	23,595	8,963
\$25,000 < \$50,000	107,396	106,812	10,812	2,161	111,607	77,727	913	118
\$50,000 < \$75,000	57,333	107,580	*	*	57,395	74,895	-	-
\$75,000 < \$100,000	28,970	81,345	-	-	28,984	56,144	-	-
\$100,000 < \$150,000	22,415	92,836	*	*	22,423	63,802	-	-
\$150,000 < \$200,000	5,512	34,706	-	-	5,517	23,859	-	-
\$200,000 < \$500,000	2,158	21,644	-	-	2,160	15,165	-	-
\$500,000 < \$1,000,000	135	3,676	-	-	137	2,769	-	-
\$1,000,000 or Greater	65	5,679	-	-	66	4,409	-	-
Total	285,941	478,191	47,300	9,288	320,127	337,677	24,508	9,081

Table 6

Selected Income and Tax Detail for Queen Anne's County - Tax Year 2003

(\$ 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	3,811	66,184	2,387	4,410	1,034	2,508	877	4,189
\$25,000 < \$50,000	3,879	134,139	2,586	3,739	1,104	2,838	883	8,406
\$50,000 < \$75,000	2,872	164,785	2,260	2,428	927	1,878	683	5,985
\$75,000 < \$100,000	1,904	151,353	1,609	1,550	741	1,788	448	4,953
\$100,000 < \$150,000	1,572	165,888	1,448	2,420	776	2,738	344	6,831
\$150,000 < \$200,000	426	59,398	428	1,105	278	1,213	123	4,383
\$200,000 < \$500,000	405	79,271	451	3,182	351	3,558	169	8,791
\$500,000 < \$1,000,000	78	64,198	65	1,011	53	1,845	*	*
\$1,000,000 or Greater	*	*	34	3,474	33	2,845	*	*
Total	14,947	885,216	11,268	23,319	5,297	21,211	3,527	43,538

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	685	1,945	1,180	16,627	477	(4,218)	5,089	86,973
\$25,000 < \$50,000	759	1,922	927	23,700	536	(3,337)	4,468	183,510
\$50,000 < \$75,000	617	1,120	609	14,354	493	3,026	3,078	202,306
\$75,000 < \$100,000	519	2,125	411	9,888	388	3,094	1,997	178,902
\$100,000 < \$150,000	602	3,706	379	10,969	448	6,126	1,671	204,548
\$150,000 < \$200,000	259	3,737	142	4,383	162	5,232	458	81,299
\$200,000 < \$500,000	332	25,605	147	6,730	262	16,210	467	142,332
\$500,000 < \$1,000,000	59	8,172	*	*	84	32,925	65	44,168
\$1,000,000 or Greater	34	14,263	*	*	*	*	34	92,121
Total	3,866	62,595	3,795	86,653	2,850	59,058	17,327	1,216,159

Table 6

Selected Income and Tax Detail for Queen Anne's County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,074	65,093	3,885	8,431	1,043	10,207	12,347	16,232
\$25,000 < \$50,000	4,468	163,484	2,101	6,344	2,367	29,891	9,978	21,904
\$50,000 < \$75,000	3,078	189,938	550	1,953	2,528	36,622	8,358	19,315
\$75,000 < \$100,000	1,997	172,329	153	568	1,844	30,737	5,986	14,061
\$100,000 < \$150,000	1,671	198,955	74	285	1,597	32,773	4,999	11,729
\$150,000 < \$200,000	458	78,639	(D)	(D)	458	11,521	1,328	3,081
\$200,000 < \$500,000	467	131,743	(D)	(D)	467	16,926	1,350	3,085
\$500,000 < \$1,000,000	65	44,272	(D)	(D)	65	2,776	187	415
\$1,000,000 or Greater	34	92,206	(D)	(D)	34	3,469	104	224
Total	17,312	1,136,659	6,763	17,581	10,403	174,922	44,637	90,046

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	3,342	1,339	971	166	3,419	924	641	228
\$25,000 < \$50,000	4,262	4,524	264	49	4,305	2,954	*	*
\$50,000 < \$75,000	3,039	5,895	*	*	3,060	3,763	-	-
\$75,000 < \$100,000	1,983	5,771	-	-	1,991	3,618	-	-
\$100,000 < \$150,000	1,666	7,059	-	-	1,669	4,394	-	-
\$150,000 < \$200,000	456	2,933	-	-	458	1,825	-	-
\$200,000 < \$500,000	464	5,049	-	-	466	3,184	-	-
\$500,000 < \$1,000,000	65	1,908	-	-	65	1,171	-	-
\$1,000,000 or Greater	34	4,007	-	-	34	2,523	-	-
Total	15,311	38,485	1,235	215	15,467	24,356	641	228

Table 6

Selected Income and Tax Detail for St. Mary's County - Tax Year 2003

(\$ 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	8,396	156,079	3,820	5,674	1,346	2,280	1,461	5,722
\$25,000 < \$50,000	8,471	312,441	4,158	4,314	1,341	2,418	1,268	4,200
\$50,000 < \$75,000	6,045	359,962	4,135	3,064	1,435	2,320	1,019	5,624
\$75,000 < \$100,000	4,296	348,533	3,396	2,534	1,248	1,420	740	4,704
\$100,000 < \$150,000	3,311	358,128	2,926	2,822	1,359	2,004	583	6,949
\$150,000 < \$200,000	678	96,237	661	1,647	375	1,226	138	3,782
\$200,000 < \$500,000	362	63,540	385	2,142	263	1,901	123	10,615
\$500,000 < \$1,000,000	59	30,016	43	966	61	1,807	*	*
\$1,000,000 or Greater	*	*	31	576	*	*	*	*
Total	31,618	1,724,936	19,555	23,739	7,428	15,376	5,332	41,596

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	889	619	2,392	40,721	677	(1,395)	10,781	211,446
\$25,000 < \$50,000	874	1,721	1,714	38,391	695	1,660	9,337	380,691
\$50,000 < \$75,000	926	1,636	1,326	30,361	700	1,301	6,324	414,869
\$75,000 < \$100,000	808	2,594	1,181	26,114	550	1,266	4,407	393,547
\$100,000 < \$150,000	893	4,549	1,062	30,117	669	4,007	3,389	413,868
\$150,000 < \$200,000	318	4,335	275	9,844	172	4,819	714	123,812
\$200,000 < \$500,000	255	11,785	180	8,031	211	15,411	403	110,877
\$500,000 < \$1,000,000	63	42,251	*	*	57	21,674	44	29,564
\$1,000,000 or Greater	*	*	*	*	*	*	31	71,170
Total	5,026	69,490	8,130	183,579	3,731	48,743	35,430	2,149,844

Table 6

Selected Income and Tax Detail for St. Mary's County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	10,709	144,770	8,788	18,645	1,719	14,624	25,676	35,079
\$25,000 < \$50,000	9,337	342,268	5,324	15,718	4,012	46,165	20,040	44,698
\$50,000 < \$75,000	6,324	391,646	1,621	5,280	4,701	61,687	16,143	37,416
\$75,000 < \$100,000	4,407	379,225	490	1,716	3,917	57,608	13,018	30,708
\$100,000 < \$150,000	3,389	403,246	198	728	3,191	54,114	10,518	24,898
\$150,000 < \$200,000	714	120,606	(D)	(D)	714	14,253	2,156	5,064
\$200,000 < \$500,000	403	110,162	(D)	(D)	403	10,149	1,223	2,827
\$500,000 < \$1,000,000	44	29,938	(D)	(D)	44	1,991	144	330
\$1,000,000 or Greater	31	71,337	(D)	(D)	31	2,079	95	220
Total	35,358	1,993,198	16,421	42,087	18,732	262,670	89,013	181,240

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	7,013	2,864	2,311	448	7,158	2,128	1,411	504
\$25,000 < \$50,000	9,028	10,371	690	137	9,084	7,168	36	5
\$50,000 < \$75,000	6,301	13,242	-	-	6,306	8,905	-	-
\$75,000 < \$100,000	4,400	13,410	-	-	4,402	8,965	-	-
\$100,000 < \$150,000	3,384	15,055	-	-	3,385	10,029	-	-
\$150,000 < \$200,000	714	4,725	-	-	714	3,140	-	-
\$200,000 < \$500,000	402	4,481	-	-	402	3,013	-	-
\$500,000 < \$1,000,000	44	1,223	-	-	44	856	-	-
\$1,000,000 or Greater	31	3,045	-	-	31	2,140	-	-
Total	31,317	68,416	3,001	585	31,526	46,344	1,447	509

Table 6

Selected Income and Tax Detail for Somerset County - Tax Year 2003

(\$ 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	2,844	44,194	928	1,749	428	843	526	2,671
\$25,000 < \$50,000	2,191	72,882	891	1,328	358	763	400	2,101
\$50,000 < \$75,000	864	48,457	541	694	241	449	217	1,583
\$75,000 < \$100,000	310	24,015	249	451	120	534	75	506
\$100,000 < \$150,000	159	15,037	136	349	84	327	35	722
\$150,000 < \$200,000	49	8,661	52	734	39	737	37	2,421
\$200,000 or Greater	50	9,795	55	612	46	952	*	*
Total	6,467	223,041	2,852	5,917	1,316	4,605	1,290	10,004

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	267	337	637	8,249	233	379	3,464	60,203
\$25,000 < \$50,000	257	472	424	7,182	223	776	2,370	90,183
\$50,000 < \$75,000	171	907	169	3,325	145	709	913	58,968
\$75,000 < \$100,000	82	640	78	2,199	83	927	334	29,878
\$100,000 < \$150,000	66	712	44	1,265	58	977	167	20,059
\$150,000 < \$200,000	37	1,059	30	757	60	1,216	57	9,815
\$200,000 or Greater	48	2,112	*	*	*	*	58	20,068
Total	928	6,239	1,382	22,977	802	4,984	7,363	289,174

Table 6

Selected Income and Tax Detail for Somerset County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	3,453	50,959	3,011	7,180	402	3,592	10,077	14,295
\$25,000 < \$50,000	2,370	84,041	1,480	4,987	889	9,370	5,522	12,618
\$50,000 < \$75,000	913	55,392	304	1,167	609	7,371	2,516	5,870
\$75,000 < \$100,000	334	28,427	55	208	279	3,790	1,009	2,339
\$100,000 < \$150,000	167	19,481	(D)	(D)	167	2,271	484	1,123
\$150,000 < \$200,000	57	9,808	(D)	(D)	57	1,315	163	376
\$200,000 or Greater	58	20,153	(D)	(D)	58	1,655	181	409
Total	7,352	268,261	4,850	13,542	2,461	29,364	19,952	37,030

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	1,986	797	1,219	238	2,038	602	786	270
\$25,000 < \$50,000	2,272	2,439	273	62	2,293	1,736	*	*
\$50,000 < \$75,000	908	1,864	-	-	911	1,291	-	-
\$75,000 < \$100,000	332	1,017	*	*	332	696	-	-
\$100,000 < \$150,000	167	741	-	-	167	507	-	-
\$150,000 < \$200,000	57	371	-	-	57	256	-	-
\$200,000 or Greater	57	779	-	-	58	570	-	-
Total	5,779	8,008	1,492	300	5,856	5,658	786	270

Table 6

Selected Income and Tax Detail for Talbot County - Tax Year 2003

(\$ 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	4,022	70,237	2,528	5,219	1,333	4,546	840	4,289
\$25,000 < \$50,000	3,336	110,694	2,439	5,747	1,341	6,102	814	7,217
\$50,000 < \$75,000	1,769	96,953	1,668	3,642	944	5,139	513	4,697
\$75,000 < \$100,000	928	68,864	916	2,011	556	3,657	273	4,243
\$100,000 < \$150,000	787	75,309	877	3,485	590	5,874	270	6,872
\$150,000 < \$200,000	284	42,246	352	1,604	269	3,262	126	7,745
\$200,000 < \$500,000	363	71,807	490	6,756	422	11,604	143	9,495
\$500,000 < \$1,000,000	90	31,939	120	4,083	111	7,210	61	13,436
\$1,000,000 or Greater	51	53,491	74	13,681	70	19,150	*	*
Total	11,630	621,540	9,464	46,228	5,636	66,544	3,040	57,994

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	974	8,606	1,303	18,897	519	(10,961)	5,452	94,190
\$25,000 < \$50,000	987	1,705	1,058	23,172	517	1,247	4,166	170,452
\$50,000 < \$75,000	696	3,715	572	15,942	464	3,136	2,136	144,287
\$75,000 < \$100,000	422	2,878	300	8,817	296	2,469	1,086	98,915
\$100,000 < \$150,000	493	6,199	297	10,128	336	5,183	951	120,070
\$150,000 < \$200,000	260	6,207	118	4,700	183	6,300	366	74,127
\$200,000 < \$500,000	403	21,370	141	5,587	325	26,671	504	159,366
\$500,000 < \$1,000,000	114	18,336	52	3,613	94	11,597	122	83,943
\$1,000,000 or Greater	72	41,521	*	*	62	40,980	75	186,324
Total	4,421	110,537	3,841	90,855	2,796	86,622	14,858	1,131,674

Table 6

Selected Income and Tax Detail for Talbot County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,434	64,053	4,328	9,665	971	9,463	13,400	18,605
\$25,000 < \$50,000	4,166	149,152	2,369	7,356	1,797	23,006	9,636	20,342
\$50,000 < \$75,000	2,136	131,189	642	2,342	1,494	21,583	5,804	12,953
\$75,000 < \$100,000	1,086	93,072	145	552	941	15,028	3,212	7,246
\$100,000 < \$150,000	951	114,375	80	289	871	17,555	2,852	6,399
\$150,000 < \$200,000	366	62,961	(D)	(D)	366	9,263	1,084	2,385
\$200,000 < \$500,000	504	150,395	40	147	464	17,485	1,585	3,436
\$500,000 < \$1,000,000	122	84,445	(D)	(D)	122	8,217	383	837
\$1,000,000 or Greater	75	186,683	(D)	(D)	75	17,918	234	493
Total	14,840	1,036,325	7,604	20,351	7,101	139,518	38,190	72,696

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	3,555	1,432	1,174	142	4,477	801	696	248
\$25,000 < \$50,000	3,927	4,300	314	42	4,028	2,173	*	*
\$50,000 < \$75,000	2,107	4,300	*	*	2,112	2,122	-	-
\$75,000 < \$100,000	1,074	3,206	-	-	1,076	1,581	-	-
\$100,000 < \$150,000	947	4,083	-	-	950	2,028	-	-
\$150,000 < \$200,000	365	2,299	-	-	366	1,155	-	-
\$200,000 < \$500,000	501	5,718	-	-	502	2,910	-	-
\$500,000 < \$1,000,000	122	3,243	-	-	122	1,696	-	-
\$1,000,000 or Greater	74	6,153	-	-	75	3,786	-	-
Total	12,672	34,734	1,488	184	13,708	18,252	696	248

Table 6

Selected Income and Tax Detail for Washington County - Tax Year 2003

(\$ 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	15,303	263,965	6,896	14,125	3,041	6,378	1,751	11,209
\$25,000 < \$50,000	15,571	538,465	7,319	8,931	2,915	6,159	1,997	13,844
\$50,000 < \$75,000	8,706	505,750	5,659	5,421	2,271	3,759	1,476	11,462
\$75,000 < \$100,000	4,045	325,999	3,115	3,172	1,412	2,194	715	7,820
\$100,000 < \$150,000	2,202	231,959	1,954	3,337	1,075	3,969	436	9,147
\$150,000 < \$200,000	471	64,231	465	1,152	335	1,700	125	5,078
\$200,000 < \$500,000	414	79,914	454	3,273	381	5,135	145	37,600
\$500,000 or Greater	88	38,028	99	2,323	98	5,029	*	*
Total	46,800	2,048,311	25,961	41,734	11,528	34,323	6,645	96,160

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	2,043	2,086	4,596	57,791	1,123	(8,620)	19,310	359,430
\$25,000 < \$50,000	2,001	4,664	3,020	48,367	1,347	2,379	16,907	657,086
\$50,000 < \$75,000	1,458	5,217	1,578	25,797	1,028	4,337	9,062	580,330
\$75,000 < \$100,000	990	4,887	786	14,987	617	3,825	4,196	371,880
\$100,000 < \$150,000	869	8,261	521	12,348	550	7,694	2,339	282,560
\$150,000 < \$200,000	289	6,102	126	3,407	190	6,165	517	89,697
\$200,000 < \$500,000	353	14,282	130	4,582	296	24,040	481	141,887
\$500,000 or Greater	94	15,484	*	*	87	31,411	103	121,333
Total	8,097	60,983	10,757	167,279	5,238	71,231	52,915	2,604,203

Table 6

Selected Income and Tax Detail for Washington County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	19,210	280,905	16,647	36,523	2,341	20,231	47,829	66,210
\$25,000 < \$50,000	16,907	606,926	10,983	33,986	5,921	59,119	36,969	83,987
\$50,000 < \$75,000	9,062	553,461	2,942	10,777	6,119	69,606	24,988	58,662
\$75,000 < \$100,000	4,196	359,436	626	2,368	3,570	45,794	12,564	29,679
\$100,000 < \$150,000	2,339	276,019	213	794	2,126	32,644	7,178	16,844
\$150,000 < \$200,000	517	88,397	33	124	484	9,071	1,608	3,733
\$200,000 < \$500,000	481	141,191	(D)	(D)	481	11,012	1,522	3,517
\$500,000 or Greater	103	121,926	(D)	(D)	103	11,276	340	759
Total	52,815	2,428,261	31,444	84,572	21,145	258,753	132,998	263,391

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	13,303	5,792	4,181	748	13,493	3,847	2,301	806
\$25,000 < \$50,000	16,432	18,980	1,272	235	16,518	11,801	54	8
\$50,000 < \$75,000	9,039	19,109	-	-	9,046	11,604	-	-
\$75,000 < \$100,000	4,187	13,062	*	*	4,192	7,883	-	-
\$100,000 < \$150,000	2,334	10,473	-	-	2,337	6,321	-	-
\$150,000 < \$200,000	517	3,472	-	-	517	2,113	-	-
\$200,000 < \$500,000	479	5,766	-	-	481	3,547	-	-
\$500,000 or Greater	102	4,800	-	-	102	3,076	-	-
Total	46,393	81,454	5,453	983	46,686	50,192	2,355	814

Table 6

Selected Income and Tax Detail for Wicomico County - Tax Year 2003

(\$ 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	11,547	194,337	4,007	6,148	1,890	3,521	1,478	8,146
\$25,000 < \$50,000	8,569	292,741	3,848	5,572	1,706	3,826	1,286	8,015
\$50,000 < \$75,000	4,498	259,314	2,968	3,479	1,368	2,895	873	7,031
\$75,000 < \$100,000	2,219	175,905	1,737	2,472	906	2,169	415	3,718
\$100,000 < \$150,000	1,399	143,776	1,255	2,886	771	2,183	295	4,448
\$150,000 < \$200,000	307	39,011	302	1,204	229	1,374	72	2,013
\$200,000 < \$500,000	370	74,646	389	3,094	327	2,747	133	3,268
\$500,000 < \$1,000,000	92	41,945	71	1,110	90	3,004	*	*
\$1,000,000 or Greater	*	*	30	2,619	*	*	*	*
Total	29,001	1,221,675	14,607	28,584	7,287	21,719	4,552	36,639

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	1,264	827	2,463	30,831	747	(31,165)	13,749	213,959
\$25,000 < \$50,000	1,149	1,678	1,656	26,745	828	3,226	9,327	360,495
\$50,000 < \$75,000	852	2,346	931	16,678	716	3,342	4,753	307,624
\$75,000 < \$100,000	584	2,821	429	8,935	466	4,640	2,328	207,652
\$100,000 < \$150,000	586	4,343	303	8,007	426	8,079	1,473	178,554
\$150,000 < \$200,000	198	3,857	65	1,865	168	7,061	331	57,581
\$200,000 < \$500,000	299	9,767	77	2,646	295	20,517	405	118,531
\$500,000 < \$1,000,000	86	26,460	*	*	90	32,491	72	48,211
\$1,000,000 or Greater	*	*	*	*	*	*	31	63,245
Total	5,018	52,099	5,924	95,705	3,736	48,191	32,469	1,555,852

Table 6

Selected Income and Tax Detail for Wicomico County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	13,708	171,585	11,844	26,996	1,710	14,322	34,595	51,262
\$25,000 < \$50,000	9,327	333,227	5,507	17,647	3,819	37,554	20,873	47,405
\$50,000 < \$75,000	4,753	291,073	1,314	4,772	3,439	39,297	12,820	29,917
\$75,000 < \$100,000	2,328	199,452	293	1,121	2,035	26,679	7,035	16,516
\$100,000 < \$150,000	1,473	174,620	114	420	1,359	21,179	4,541	10,643
\$150,000 < \$200,000	331	56,591	(D)	(D)	331	5,672	1,042	2,409
\$200,000 < \$500,000	405	117,399	(D)	(D)	405	9,684	1,335	3,092
\$500,000 < \$1,000,000	72	50,826	(D)	(D)	72	2,160	237	553
\$1,000,000 or Greater	31	63,617	(D)	(D)	31	2,577	85	190
Total	32,428	1,458,390	19,072	50,956	13,201	159,124	82,563	161,987

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	8,626	3,552	4,161	841	8,818	2,678	2,420	881
\$25,000 < \$50,000	8,963	9,683	903	194	9,082	6,955	*	*
\$50,000 < \$75,000	4,698	9,453	-	-	4,744	6,730	-	-
\$75,000 < \$100,000	2,309	6,771	-	-	2,326	4,809	-	-
\$100,000 < \$150,000	1,458	6,192	-	-	1,473	4,414	-	-
\$150,000 < \$200,000	327	2,118	-	-	330	1,504	-	-
\$200,000 < \$500,000	403	4,647	-	-	405	3,243	-	-
\$500,000 < \$1,000,000	99	4,395	-	-	72	1,492	-	-
\$1,000,000 or Greater	*	*	-	-	31	1,886	-	-
Total	26,883	46,811	5,064	1,035	27,281	33,711	2,420	881

Table 6

Selected Income and Tax Detail for Worcester County - Tax Year 2003

(\$ 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	6,981	111,466	3,847	7,034	2,036	3,957	1,216	7,211
\$25,000 < \$50,000	5,046	161,732	3,336	5,898	1,812	4,355	1,004	8,615
\$50,000 < \$75,000	2,526	132,267	2,066	3,896	1,096	2,931	599	7,467
\$75,000 < \$100,000	1,289	92,988	1,140	2,302	676	1,710	300	4,843
\$100,000 < \$150,000	831	75,056	838	2,484	560	2,251	215	5,978
\$150,000 < \$200,000	278	29,910	298	1,471	219	948	75	3,811
\$200,000 < \$500,000	326	49,995	365	4,624	285	3,086	122	6,666
\$500,000 < \$1,000,000	66	15,383	80	3,304	67	2,265	47	4,993
\$1,000,000 or Greater	35	16,994	46	6,277	44	3,207	*	*
Total	17,378	685,791	12,016	37,290	6,795	24,710	3,578	49,584

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	1,364	2,563	2,390	36,441	846	(1,752)	9,270	170,646
\$25,000 < \$50,000	1,251	2,248	1,787	43,038	868	2,333	6,176	253,054
\$50,000 < \$75,000	776	2,687	853	26,857	648	3,830	2,906	192,980
\$75,000 < \$100,000	491	4,557	384	12,728	420	3,683	1,430	128,802
\$100,000 < \$150,000	436	6,667	261	8,601	386	10,598	945	116,428
\$150,000 < \$200,000	196	6,297	97	3,340	166	6,905	318	55,467
\$200,000 < \$500,000	276	19,683	107	3,886	274	24,006	382	110,967
\$500,000 < \$1,000,000	71	12,888	*	*	64	18,747	81	57,864
\$1,000,000 or Greater	42	33,759	*	*	46	47,606	46	218,919
Total	4,903	91,349	5,879	134,892	3,718	115,956	21,554	1,305,127

Table 6

Selected Income and Tax Detail for Worcester County - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	9,239	127,643	7,554	16,768	1,532	13,937	22,688	31,804
\$25,000 < \$50,000	6,176	219,536	3,633	11,604	2,543	28,981	14,236	30,791
\$50,000 < \$75,000	2,906	177,374	982	3,637	1,924	25,045	7,804	17,675
\$75,000 < \$100,000	1,430	122,547	259	973	1,171	16,812	3,983	9,193
\$100,000 < \$150,000	945	112,321	107	392	838	14,004	2,713	6,239
\$150,000 < \$200,000	318	54,361	34	122	284	5,703	902	2,041
\$200,000 < \$500,000	382	110,329	51	186	331	9,035	1,089	2,454
\$500,000 < \$1,000,000	81	58,530	(D)	(D)	81	4,127	237	539
\$1,000,000 or Greater	46	219,911	(D)	(D)	46	9,078	110	237
Total	21,523	1,202,552	12,620	33,682	8,750	126,722	53,762	100,973

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	6,294	2,518	1,930	150	6,393	764	1,136	387
\$25,000 < \$50,000	5,949	6,301	394	34	6,020	1,818	*	*
\$50,000 < \$75,000	2,876	5,745	*	*	2,898	1,637	-	-
\$75,000 < \$100,000	1,422	4,212	-	-	1,429	1,195	-	-
\$100,000 < \$150,000	936	4,036	-	-	944	1,146	-	-
\$150,000 < \$200,000	316	2,035	-	-	318	581	-	-
\$200,000 < \$500,000	377	4,296	-	-	381	1,233	-	-
\$500,000 < \$1,000,000	80	2,283	-	-	81	673	-	-
\$1,000,000 or Greater	45	9,543	-	-	45	2,632	-	-
Total	18,295	40,969	2,324	184	18,509	11,679	1,136	387

Table 6

Selected Income and Tax Detail for Nonresidents - Tax Year 2003

(\$ 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	67,095	7,859,223	40,291	1,778,217	26,906	1,489,248	12,873	315,258
\$25,000 < \$50,000	10,063	1,383,328	6,914	249,295	4,573	211,033	2,039	82,211
\$50,000 < \$75,000	4,121	969,992	3,656	113,351	2,508	113,948	1,047	48,160
\$75,000 < \$100,000	1,863	444,877	1,840	259,991	1,350	177,799	520	28,512
\$100,000 < \$150,000	1,605	640,360	1,808	100,601	1,478	81,257	527	39,552
\$150,000 < \$200,000	722	317,568	877	108,021	742	57,672	252	24,464
\$200,000 < \$500,000	1,052	731,268	1,423	202,612	1,259	142,475	390	84,575
\$500,000 < \$1,000,000	283	281,617	399	147,388	368	90,514	101	16,871
\$1,000,000 or Greater	218	311,078	293	166,922	275	69,654	78	17,221
Total	87,022	12,939,311	57,501	3,126,398	39,459	2,433,600	17,827	656,824

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	24,929	7,022,532	13,543	374,147	24,025	3,261,489	75,505	20,023,660
\$25,000 < \$50,000	4,024	1,244,946	2,118	55,274	3,885	1,044,880	11,243	3,884,149
\$50,000 < \$75,000	2,291	577,530	1,168	35,475	2,167	603,678	4,690	2,280,144
\$75,000 < \$100,000	1,238	469,071	532	18,405	1,189	457,012	2,156	2,019,365
\$100,000 < \$150,000	1,399	435,710	527	22,216	1,345	571,925	1,994	2,075,551
\$150,000 < \$200,000	749	257,517	253	10,371	708	266,350	934	1,092,886
\$200,000 < \$500,000	1,278	972,599	388	16,553	1,265	1,475,310	1,521	4,165,465
\$500,000 < \$1,000,000	370	451,071	112	5,047	379	1,083,554	431	2,161,562
\$1,000,000 or Greater	283	788,772	89	5,128	289	1,392,868	331	3,146,520
Total	36,561	12,219,748	18,730	542,616	35,252	10,157,066	98,805	40,849,302

Table 6

Selected Income and Tax Detail for Nonresidents - Tax Year 2003

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	57,684	53,027	26,304	24,538	24,527	46,933	83,370	53,407
\$25,000 < \$50,000	11,256	399,596	4,116	9,397	7,046	51,549	11,256	33,216
\$50,000 < \$75,000	4,696	285,186	853	2,091	3,797	38,838	4,696	16,471
\$75,000 < \$100,000	2,156	185,181	282	669	1,840	23,095	2,156	8,291
\$100,000 < \$150,000	1,996	242,192	210	495	1,737	29,787	1,996	7,019
\$150,000 < \$200,000	934	160,495	79	171	838	16,795	934	3,274
\$200,000 < \$500,000	1,521	455,848	139	317	1,330	43,354	1,521	4,995
\$500,000 < \$1,000,000	431	298,906	30	80	369	24,427	431	1,331
\$1,000,000 or Greater	331	964,595	(D)	(D)	299	108,313	331	1,218
Total	81,005	3,045,026	32,013	37,758	41,783	383,091	106,691	129,222

Maryland AGI	State Tax After Credits		Non-Refundable Earned Income Credit		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	42,741	10,551	3,465	474	2,108	394
\$25,000 < \$50,000	11,060	13,806	257	84	*	*
\$50,000 < \$75,000	4,664	10,571	*	*	-	-
\$75,000 < \$100,000	2,149	7,152	-	-	-	-
\$100,000 < \$150,000	1,969	9,623	-	-	-	-
\$150,000 < \$200,000	929	6,611	-	-	-	-
\$200,000 < \$500,000	1,510	19,202	-	-	-	-
\$500,000 < \$1,000,000	427	12,885	-	-	-	-
\$1,000,000 or Greater	327	40,481	-	-	-	-
Total	65,776	130,882	3,722	558	2,108	394

Table 7

Selected Income and Tax Detail for Tax Filers Below Income Filing Thresholds - Tax Year 2003

(\$ 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	186,403	396,346	146,359	459,738	22,331	4,347
\$5,000 < \$10,000	105,406	749,515	89,893	576,680	35,529	15,638
\$10,000 < \$15,000	11,217	143,012	7,888	82,603	5,031	3,136
\$15,000 < \$20,000	882	13,685	673	9,289	262	154
Total	303,908	1,302,559	244,813	1,128,310	63,153	23,276

APPENDIX
MARYLAND AND FEDERAL
TAX FORMS

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



2003 MARYLAND FORM 502
PAGE 2



Please Print
Blue or Black Ink Only

Your first name Initial Last name
 Spouse's first name Initial 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)
 Maryland county City, town or taxing area

YOUR FILING STATUS—See Instruction 1 to determine if you are required to file.
 1. Single (If you can be claimed on another person's tax return, use Filing Status 6)
 2. Married filing joint return or spouse had no income
 3. Married filing separately
 4. Head of household (SPOUSE'S SOCIAL SECURITY NUMBER)
 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 Enter No. (A) × \$2,400 \$
 (B) Enter No. (B) × \$1,000 \$
 (C) Dependent Children: Name(s) Social Security number(s) Enter Total (C) × \$2,400 \$
 (D) Other Dependents: Name(s) and Relationship(s) Enter Total (D) × \$2,400 \$
 (E) Enter Total Exemptions (Add A, B, C and D) (E) Total Amount \$

PART-YEAR RESIDENT: If you began or ended legal residence in Maryland in 2003 place a P in the box (See Instruction 26)
 Give dates of Maryland Residence
 FROM MO DAY YR TO MO DAY YR

Other state of residence
MILITARY: If you or your spouse has non-Maryland military income, place an M in the box. Enter amount here (See Instruction 29)

Print your numbers like this - 0 1 2 3 4 5 6 7 8 9 - not like this 047
 Dollars Cents

INCOME
 1. Adjusted gross income from your federal return (See Instruction 11) 1
 1a. How much of line 1 represents wages, salaries and/or tips? 1a

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

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

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

MARYLAND TAX COMPUTATION

	Dollars	Cents
23. Amount from line 22 (taxable net income) GO TO TAX TABLE, page 18. Enter the tax on line 24.	23	
24. Maryland tax (from Tax Table or Computation Worksheet).	24	
25. Earned income credit (1% 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	31	
32. Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19)	32	
33. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19)	33	
34. Total credits (Add lines 32 and 33)	34	
35. Local tax after credits (Subtract line 34 from line 31) If less than 0, enter 0	35	
36. Total Maryland and local tax (Add lines 30 and 35)	36	
37. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 20)	37	
38. Contribution to Fair Campaign Financing Fund (See Instruction 20)	38	
39. Total Maryland income tax, local income tax and contributions (Add lines 36, 37 and 38)	39	
40. Total Maryland and local tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld)	40	
41. 2003 estimated tax payments, amount applied from 2002 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 2004 ESTIMATED TAX 47
 48. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 47 from line 46) See line 51 **REFUND** 48
 49. Interest charges from Form 502UP 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 50

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

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



Please Print in Black Ink Only

Your first name Initial Last name
 Spouse's first name Initial Last name

Present address (No. and street) City or town State Zip code

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

1. Single (If you can be claimed on another person's tax return, use Filing Status 9)
 2. Married filing joint return or spouse had no income
 3. Married filing separately (SPOUSE'S SOCIAL SECURITY NUMBER)
 4. Head of household
 5. Qualifying widow(er) with dependent child
 6. Dependent taxpayer (Enter 0 in Exemption Box (A)—See Instruction 8)

EXEMPTIONS—See Instruction 10

(A) Yourself Spouse Enter No. (A) x \$2,400 \$
 Check here if you are: 65 or over Blind

(B) 65 or over Blind Enter No. (B) x \$1,000 \$

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

(D) Other Dependents: Regular or 65 or over Enter Total (D) x \$2,400 \$
 Name(s) and Relationship(s) 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 2003?
 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 2002? Yes No
 If "Yes," was it a Resident or a Nonresident return?
 Advise dates you resided within Maryland for 2003. 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)

	FEDERAL INCOME (LOSS)	MARYLAND INCOME (LOSS)	NON-MARYLAND INCOME (LOSS)
1. Wages, salaries, tips, etc.			
2. Taxable interest income			
3. Dividend income			
4. Taxable refunds, credits or offsets of state and local income taxes			
5. Alimony received			
6. Business income or (loss)			
7. Capital gain or (loss)			
8. Other gains or (losses) (from federal Form 4797)			
9. Taxable amount of pensions, IRA distributions, and annuities			
10. Rents, royalties, partnerships, estates, trusts, etc. (Circle appropriate item)			
11. Farm income or (loss)			
12. Unemployment compensation (insurance)			
13. Taxable amount of social security and tier 1 railroad retirement benefits			
14. Other income (including lottery or other gambling winnings)			
15. Total income (Add lines 1 through 14)			
16. Total adjustments to income from federal return (IRA, alimony, etc.)			
17. Adjusted gross income (Subtract line 16 from line 15)			

ADDITIONS TO INCOME (See Instruction 12)

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

SUBTRACTIONS FROM INCOME (See Instruction 13)

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

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 from worksheet in Instruction 20	33	
34. Poverty level credit from worksheet in 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. 2003 estimated tax payments, amount applied from 2002 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 2004 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.	53	

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

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

Label

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

Form section for personal information: For the year Jan. 1-Dec. 31, 2003, ending 20... 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.

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 4 Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here.
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
5 Qualifying widow(er) with dependent child. (See page 20.)

Exemptions

Form section for exemptions: 6a Yourself, 6b Spouse, 6c Dependents. Includes table for dependents with columns for first name, last name, social security number, and relationship.

Income

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

Form section for income: 7 Wages, salaries, tips, etc. 8a Taxable interest. 9a Ordinary dividends. 10 Taxable refunds, credits, or offsets of state and local income taxes. 11 Alimony received. 12 Business income or (loss). 13a Capital gain or (loss). 14 Other gains or (losses). 15a IRA distributions. 16a Pensions and annuities. 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 18 Farm income or (loss). 19 Unemployment compensation. 20a Social security benefits. 21 Other income. 22 Add the amounts in the far right column for lines 7 through 21. This is your total income.

Adjusted Gross Income

Form section for adjusted gross income: 23 Educator expenses. 24 IRA deduction. 25 Student loan interest deduction. 26 Tuition and fees deduction. 27 Moving expenses. 28 One-half of self-employment tax. 29 Self-employed health insurance deduction. 30 Self-employed SEP, SIMPLE, and qualified plans. 31 Penalty on early withdrawal of savings. 32a Alimony paid. 33 Add lines 23 through 32a. 34 Subtract line 33 from line 22. This is your adjusted gross income.

Tax and Credits

Standard Deduction for—

- People who checked any box on line 36a or 36b or who can be claimed as a dependent, see page 34.
• All others:
Single or Married filing separately, \$4,750
Married filing jointly or Qualifying widow(er), \$9,500
Head of household, \$7,000

Form section for tax and credits: 35 Amount from line 34 (adjusted gross income). 36a Check if: You were born before January 2, 1939, or Spouse was born before January 2, 1939. 36b If you are married filing separately and your spouse itemizes deductions, or you are a dual-status alien, see page 34 and check here. 37 Itemized deductions (from Schedule A) or your standard deduction. 38 Subtract line 37 from line 35. 39 If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. 40 Taxable income. 41 Tax. 42 Alternative minimum tax. 43 Add lines 41 and 42. 44 Foreign tax credit. 45 Credit for child and dependent care expenses. 46 Credit for the elderly or the disabled. 47 Education credits. 48 Retirement savings contributions credit. 49 Child tax credit. 50 Adoption credit. 51 Credits from: a Form 8396, b Form 8859, c Form 8801. 52 Other credits. 53 Add lines 44 through 52. 54 Subtract line 53 from line 43.

Other Taxes

Form section for other taxes: 55 Self-employment tax. 56 Social security and Medicare tax on tip income. 57 Tax on qualified plans. 58 Advance earned income credit payments. 59 Household employment taxes. 60 Add lines 54 through 59. This is your total tax.

Payments

If you have a qualifying child, attach Schedule EIC.

Form section for payments: 61 Federal income tax withheld. 62 2003 estimated tax payments. 63 Earned income credit (EIC). 64 Excess social security and tier 1 RRTA tax withheld. 65 Additional child tax credit. 66 Amount paid with request for extension to file. 67 Other payments from: a Form 2439, b Form 4136, c Form 8885. 68 Add lines 61 through 67. These are your total payments.

Refund

Direct deposit? See page 56 and fill in 70b, 70c, and 70d.

Form section for refund: 69 If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid. 70a Amount of line 69 you want refunded to you. 70b Routing number. 70c Type: Checking Savings. 70d Account number. 71 Amount of line 69 you want applied to your 2004 estimated tax. 72 Amount you owe. 73 Estimated tax penalty.

Third Party Designee

Form section for third party designee: Do you want to allow another person to discuss this return with the IRS (see page 58)? Yes. Complete the following. No. Designee's name, Phone no., Personal identification number (PIN).

Sign Here

Form section for signing: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Your signature, Date, Your occupation, Daytime phone number. Spouse's signature, Date, Spouse's occupation.

Paid Preparer's Use Only

Form section for paid preparer: Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name (or yours if self-employed), address, and ZIP code, EIN, Phone no.

Schedule A—Itemized Deductions

(Form 1040)

(Schedule B is on back)

2003

Attachment Sequence No. 07

Department of the Treasury Internal Revenue Service (99)

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

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 35	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		
Note.	Personal interest is not deductible.			
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-4.)	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 Other Miscellaneous Deductions				
20	Unreimbursed employee expenses—job travel, union dues, job education, etc. 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 35	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 35, over \$139,500 (over \$69,750 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 37. <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.

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	Amount
2	Add the amounts on line 1	2
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. 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 9a.)

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.

5	List name of payer	Amount
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a	6

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

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a	At any time during 2003, 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	Yes	No
b	If "Yes," enter the name of the foreign country		
8	During 2003, 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	Yes	No

SCHEDULE C
(Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

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

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

OMB No. 1545-0074

2003

Attachment Sequence No. 09

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor _____ Social security number (SSN) _____

A Principal business or profession, including product or service (see page C-2 of the instructions) **B** Enter code from pages C-7, 8, & 9 _____

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

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

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

G Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses Yes No

H If you started or acquired this business during 2003, check here

Part I Income

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

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

8	Advertising	8		19	Pension and profit-sharing plans	19	
9	Car and truck expenses (see page C-3)	9		20a	Rent or lease (see page C-5): a Vehicles, machinery, and equipment	20a	
10	Commissions and fees	10		20b	b Other business property	20b	
11	Contract labor (see page C-4)	11		21	Repairs and maintenance	21	
12	Depreciation	12		22	Supplies (not included in Part III)	22	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		23	Taxes and licenses	23	
14	Employee benefit programs (other than on line 19)	14		24	Travel, meals, and entertainment: a Travel	24a	
15	Insurance (other than health)	15		b Meals and entertainment			
16	Interest: a Mortgage (paid to banks, etc.)	16a		c Enter nondeductible amount included on line 24b (see page C-5)			
	b Other	16b		d Subtract line 24c from line 24b	24d		
17	Legal and professional services	17		25	Utilities	25	
18	Office expense	18		26	Wages (less employment credits)	26	
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28		27	Other expenses (from line 48 on page 2)	27	
29	Tentative profit (loss). Subtract line 28 from line 7	29		31		31	
30	Expenses for business use of your home. Attach Form 8829	30					
32	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. • If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198.	32		32a	<input type="checkbox"/> All investment is at risk.	32a	
				32b	<input type="checkbox"/> Some investment is not at risk.	32b	

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

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

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

44 Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:
a Business _____ b Commuting _____ c Other _____

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

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

47a Do you have evidence to support your deduction? Yes No
b If "Yes," is the evidence written? Yes No

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

48	Total other expenses. Enter here and on page 1, line 27	48	
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**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (990)

Capital Gains and Losses

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2003

Attachment
Sequence No. 12

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-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)
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 2002 Capital Loss Carryover Worksheet		6	()		
7a	Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f). Otherwise, enter -0-. Do not enter more than zero		7a		()	
7b			7b			

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see 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-2 of the instructions		13			
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your 2002 Capital Loss Carryover Worksheet		14	()		
15	Combine lines 8 through 13 in column (g). If zero or less, enter -0-		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			

*Include in column (g) all gains and losses from column (f) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain, "collectibles gains and losses" (as defined on page D-8 of the instructions) or eligible gain on qualified small business stock (see page D-4 of the instructions).

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2003

Schedule D (Form 1040) 2003

Page 2

Part III Taxable Gain or Deductible Loss

17a	Combine lines 7b and 16 and enter the result. If a loss, enter -0- on line 17b and go to line 18. If a gain, enter the gain on Form 1040, line 13a, and go to line 17b below	17a	
17b	Combine lines 7a and 15. If zero or less, enter -0-. Then complete Form 1040 through line 40. Next: • If line 16 of Schedule D is a gain or you have qualified dividends on Form 1040, line 9b, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete the rest of Form 1040.	17b	
18	If line 17a is a loss, enter here and on Form 1040, line 13a, the smaller of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)) (see page D-7 of the instructions) Next: • If you have qualified dividends on Form 1040, line 9b, complete Form 1040 through line 40, and then complete Part IV below (but skip lines 19 and 20). • Otherwise, skip Part IV below and complete the rest of Form 1040.	18	()

Part IV Tax Computation Using Maximum Capital Gains Rates

If line 16 or line 17a is zero or less, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.		19	
19	Enter your unrecaptured section 1250 gain, if any, from line 18 of the worksheet on page D-7	19	
20	Enter your 28% rate gain, if any, from line 7 of the worksheet on page D-8 of the instructions	20	
If lines 19 and 20 are zero, go to line 21. Otherwise, complete the worksheet on page D-11 of the instructions to figure the amount to enter on lines 35 and 53 below, and skip all other lines below.			
21	Enter your taxable income from Form 1040, line 40	21	
22	Enter the smaller of line 16 or line 17a, but not less than zero	22	
23	Enter your qualified dividends from Form 1040, line 9b	23	
24	Add lines 22 and 23	24	
25	Amount from line 4g of Form 4952 (investment interest expense)	25	
26	Subtract line 25 from line 24. If zero or less, enter -0-	26	
27	Subtract line 26 from line 21. If zero or less, enter -0-	27	
28	Enter the smaller of line 21 or: • \$6,800 if married filing jointly or qualifying widow(er); • \$28,400 if single or married filing separately; or • \$38,050 if head of household	28	
If line 27 is more than line 28, skip lines 29-39 and go to line 40.			
29	Enter the amount from line 27	29	
30	Subtract line 29 from line 28. If zero or less, enter -0- and go to line 40	30	
31	Add lines 17b and 23*	31	
32	Enter the smaller of line 30 or line 31	32	
33	Multiply line 32 by 5% (.05)	33	
If lines 30 and 32 are the same, skip lines 34-39 and go to line 40.			
34	Subtract line 32 from line 30	34	
35	Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-10	35	
36	Enter the smaller of line 34 or line 35	36	
37	Multiply line 36 by 8% (.08)	37	
38	Subtract line 36 from line 34	38	
39	Multiply line 38 by 10% (.10)	39	
If lines 26 and 30 are the same, skip lines 40-49 and go to line 50.			
40	Enter the smaller of line 21 or line 26	40	
41	Enter the amount from line 30 (if line 30 is blank, enter -0-)	41	
42	Subtract line 41 from line 40	42	
43	Add lines 17b and 23*	43	
44	Enter the amount from line 32 (if line 32 is blank, enter -0-)	44	
45	Subtract line 44 from line 43	45	
46	Enter the smaller of line 42 or line 45	46	
47	Multiply line 46 by 15% (.15)	47	
48	Subtract line 46 from line 42	48	
49	Multiply line 48 by 20% (.20)	49	
50	Figure the tax on the amount on line 27 . Use the Tax Table or Tax Rate Schedules, whichever applies	50	
51	Add lines 33, 37, 39, 47, 49, and 50	51	
52	Figure the tax on the amount on line 21 . Use the Tax Table or Tax Rate Schedules, whichever applies	52	
53	Tax on all taxable income. Enter the smaller of line 51 or line 52 here and on Form 1040, line 41	53	

*If lines 23 and 25 are more than zero, see **Lines 31 and 43** on page D-9 for the amount to enter.

Schedule D (Form 1040) 2003

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

2003

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-2). Report farm rental income or loss from Form 4835 on page 2, line 40.

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:	Yes	No
A	• 14 days or • 10% of the total days rented at fair rental value? (See page E-3.)	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-4 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-4 to find out if you must file Form 8582. Real estate professionals must complete line 43 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 40 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 41 on page 2	26			26

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

Your social security number

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting losses not allowed in prior years due to the at-risk or basis limitations, passive losses not reported on Form 8582, or unreimbursed partnership expenses? Yes No
If you answered "Yes," see page E-5 before completing this section.
Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A					
B					
C					
D					

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a Totals					
b Totals					
30 Add columns (g) and (j) of line 29a					30
31 Add columns (f), (h), and (i) of line 29b					31 ()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below					32

Part III Income or Loss From Estates and Trusts

33	(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				
34a Totals				
b Totals				
35 Add columns (d) and (f) of line 34a				35
36 Add columns (c) and (e) of line 34b				36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below				37

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

38	(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
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17 ▶	41	
42	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)	42	
43	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, . . .	43	



Questions regarding this publication should be directed to:

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