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*of* MARYLAND

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State of Maryland

# Personal Income Tax Statistics of Income

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Tax Year 2004

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 2004.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter Franchot". The signature is fluid and cursive, with a large initial "P" and a long, sweeping tail.

Peter Franchot  
Comptroller

## Table of Contents

Introduction .....	1
Table 1 – Number of Returns by AGI Class and Filing Status .....	6
Table 2 – Number of Returns by AGI Class and Number of Regular Exemptions .....	7
Table 3 – Number of Exemptions by Filing Status and AGI Class .....	8
Table 4 – Selected Income and Tax Detail for State of Maryland (Residents Only) .....	9

### *Income*

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

### *Adjustments to Income*

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

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

*Maryland Modifications*

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

*Deductions*

Maryland Itemized Deductions  
Maryland Standard Deductions

*Calculation of Maryland Taxable Net Income*

Federal AGI on Maryland Return  
Total Additions  
Total Subtractions

Maryland AGI  
Total Deductions  
Total Exemptions  
Maryland Taxable Net Income

*Calculation of Gross Maryland Tax Liability*

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

*Calculation of Gross Local Tax Liability*

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

*Contributions*

Chesapeake Bay and Endangered Species Fund  
Other Contributions

*Refundable Credits*

Refundable Earned Income Credit  
Refundable Heritage Structure Rehabilitation Credit

*Income Detail*

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

Partnership Income or Loss  
Estate or Trust Income or Loss

*Itemized Deduction Detail*

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

Table 5 – Selected Income and Tax Detail for Maryland Counties by County .....	22
Table 6 – Selected Income and Tax Detail for Maryland Counties by County and Income Class .....	27
Table 7 – Selected Income and Tax Detail for Tax Filers Below the Income Filing Threshold .....	77
Appendix – Maryland and Federal Tax Forms .....	78

## **INTRODUCTION**

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

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

## **METHODOLOGY**

In a departure from versions of the *Statistics of Income Report* for tax years before tax year 2000, parts of this report have been produced without using data sampling. Figures that appear in this report are the actual figures from returns filed with the Maryland Comptroller and 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, the data were imputed from the tax year 2003 database, which included additional data that were not available for the development of this database.

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 \$19,900 to \$20,700. The percentage of the federal earned income credit used in the calculation of Maryland's refundable earned income credit was increased from 18% for tax year 2003 to 20%. The tax rate for individuals who are subject to the State income tax but are not subject to the county income tax was set equal to the lowest county income tax rate in effect in Maryland (1.25% for tax year 2004).

The State decoupled from the higher depreciation deduction allowed on the federal income tax return for specified large sport utility vehicles (SUVs) used for business purposes that are placed into service after May 31, 2004. In addition, the Heritage Structure Rehabilitation Tax Credit was further tightened by a limitation of \$50,000 for each rehabilitation of a single-family, owner-occupied structure. The limitation is applicable to rehabilitations for which an application for approval is submitted on or after July 1, 2004.

Note that deductions for Educator Expenses, Business Expenses of Reservists, Performing Artists and Fee-Based Government Officials and Tuition and Fees were all added to the tax year 2004 Form 1040 and are reported for the first time in the SOI tables.



## 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

Table 1 - Resident Tax Filers  
**Number of Returns by AGI Class and Filing Status - Tax Year 2004**

Maryland AGI	<u>Single</u>	<u>Joint</u>	<u>Married Filing Separately</u>	<u>Head of Household</u>	<u>Dependent Taxpayer</u>	<u>Total Returns</u>
Less than \$25,000	500,611	171,742	28,796	216,762	160,808	1,078,719
\$25,000 < \$50,000	296,804	177,169	24,785	149,778	1,834	650,370
\$50,000 < \$75,000	113,213	182,830	11,097	50,296	343	357,779
\$75,000 < \$100,000	40,912	158,671	4,168	15,919	155	219,825
\$100,000 < \$125,000	14,164	105,993	1,442	4,929	95	126,623
\$125,000 < \$150,000	5,756	64,069	637	1,756	61	72,279
\$150,000 < \$175,000	2,977	38,033	292	868	46	42,216
\$175,000 < \$200,000	1,896	23,713	200	540	40	26,389
\$200,000 < \$250,000	2,126	24,721	231	537	57	27,672
\$250,000 < \$500,000	2,830	29,168	313	688	80	33,079
\$500,000 < \$1,000,000	918	8,775	144	193	46	10,076
\$1,000,000 or Greater	<u>537</u>	<u>4,966</u>	<u>105</u>	<u>98</u>	<u>56</u>	<u>5,762</u>
Total	982,744	989,850	72,210	442,364	163,621	2,650,789

Table 2 - Resident Tax Filers

**Number of Returns by AGI Class and Number of Regular Exemptions (\*) - Tax Year 2004**

Maryland							Total
AGI	<u>1 Exemption</u>	<u>2 Exemptions</u>	<u>3 Exemptions</u>	<u>4 Exemptions</u>	<u>5+ Exemptions</u>	<u>Exemptions</u>	
Less than \$25,000	400,218	262,017	131,656	98,659	25,319	917,869	
\$25,000 < \$50,000	285,089	160,504	94,968	77,541	30,433	648,535	
\$50,000 < \$75,000	114,000	98,672	59,260	58,689	26,815	357,436	
\$75,000 < \$100,000	40,836	65,404	43,256	48,259	21,915	219,670	
\$100,000 < \$125,000	13,366	38,917	26,801	32,555	14,889	126,528	
\$125,000 < \$150,000	5,120	22,513	15,832	19,985	8,768	72,218	
\$150,000 < \$175,000	2,465	13,107	8,982	12,296	5,320	42,170	
\$175,000 < \$200,000	1,508	8,216	5,630	7,723	3,272	26,349	
\$200,000 < \$250,000	1,675	8,379	5,677	8,242	3,642	27,615	
\$250,000 < \$500,000	2,166	9,172	6,187	10,426	5,048	32,999	
\$500,000 < \$1,000,000	702	2,761	1,691	3,179	1,697	10,030	
\$1,000,000 or Greater	431	1,555	931	1,778	1,011	5,706	
Total	867,576	691,217	400,871	379,332	148,129	2,487,125	

(\*) 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 2004**

Maryland							
AGI	Single	Joint	Married Filing Separately	Head of Household	Total	Resident Exemptions	Non-Resident Exemptions
Less than \$25,000	648,768	595,256	42,185	565,597	1,851,806	1,663,241	188,565
\$25,000 < \$50,000	341,988	599,241	38,519	387,979	1,367,727	1,337,497	30,230
\$50,000 < \$75,000	127,167	604,509	17,127	121,656	870,459	856,164	14,295
\$75,000 < \$100,000	46,626	522,950	6,219	37,918	613,713	606,331	7,382
\$100,000 < \$125,000	16,838	352,050	2,198	11,608	382,694	378,546	4,148
\$125,000 < \$150,000	7,117	212,829	1,002	4,274	225,222	222,545	2,677
\$150,000 < \$175,000	3,818	127,234	482	2,075	133,609	131,912	1,697
\$175,000 < \$200,000	2,484	79,412	322	1,280	83,498	82,038	1,460
\$200,000 < \$250,000	2,849	83,512	350	1,296	88,007	86,069	1,938
\$250,000 < \$500,000	3,833	101,871	492	1,625	107,821	104,431	3,390
\$500,000 < \$1,000,000	1,275	31,087	229	443	33,034	31,544	1,490
\$1,000,000 or Greater	746	17,726	178	213	18,863	17,579	1,284
Total	1,203,509	3,327,677	109,303	1,135,964	5,776,453	5,517,897	258,556

(\*) 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 2004**

(\$ 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	550,506	9,919,543	227,691	359,930	107,549	250,378	84,829	72,474
\$25,000 < \$50,000	576,775	20,751,653	261,170	296,215	111,216	278,192	206,036	179,665
\$50,000 < \$75,000	329,140	19,451,807	218,593	219,096	96,224	253,466	200,885	198,676
\$75,000 < \$100,000	206,952	16,887,902	163,071	163,356	80,129	206,176	150,996	167,676
\$100,000 < \$125,000	119,784	12,387,269	103,913	115,648	57,432	165,709	92,660	115,765
\$125,000 < \$150,000	68,111	8,402,365	62,563	86,802	38,217	134,994	52,836	74,048
\$150,000 < \$175,000	39,489	5,613,599	37,846	68,817	25,468	107,581	29,963	45,807
\$175,000 < \$200,000	24,308	3,876,631	23,947	55,547	17,269	93,080	17,675	29,700
\$200,000 < \$250,000	24,943	4,504,700	25,445	75,578	19,836	140,343	16,460	31,780
\$250,000 < \$500,000	28,304	6,858,489	30,627	175,003	25,905	321,903	16,010	50,140
\$500,000 < \$1,000,000	7,937	3,190,978	9,373	156,311	8,530	230,520	5,129	34,628
\$1,000,000 or Greater	4,310	4,878,131	5,212	926,821	4,957	943,149	3,272	105,043
Total	1,980,559	116,723,067	1,169,451	2,699,124	592,732	3,125,491	876,751	1,105,402

  

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	2,288	19,886	87,930	380,749	79,765	263,084	3,802	(26,770)
\$25,000 < \$50,000	2,764	34,175	80,254	460,991	83,849	148,430	3,746	(3,056)
\$50,000 < \$75,000	1,495	27,041	58,026	441,681	72,691	192,524	3,299	(9,806)
\$75,000 < \$100,000	641	17,379	40,561	412,462	61,436	204,150	2,780	871
\$100,000 < \$125,000	288	9,275	25,140	370,977	45,427	220,493	2,157	2,794
\$125,000 < \$150,000	128	5,679	15,141	320,263	31,577	212,267	1,615	2,946
\$150,000 < \$175,000	71	3,408	9,399	269,571	21,646	208,352	1,216	1,821
\$175,000 < \$200,000	42	2,594	6,096	220,974	15,361	212,740	961	1,960
\$200,000 < \$250,000	37	1,746	7,074	339,441	18,143	346,470	1,437	3,564
\$250,000 < \$500,000	60	4,847	9,475	712,726	24,907	1,024,056	3,306	4,943
\$500,000 < \$1,000,000	17	4,811	2,672	345,311	8,496	884,484	1,977	643
\$1,000,000 or Greater	*	*	1,331	266,449	4,965	3,807,091	1,542	(42,252)
Total	7,831	130,841	343,099	4,541,595	468,263	7,724,141	27,838	(62,342)

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Taxable Distributions from IRA		Taxable Amount of Pensions and Annuities		Rents, Royalties, Partnerships, Estates, or Trusts, etc		Farm Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	47,917	245,658	145,710	2,265,597	34,479	(479,461)	2,920	20,583
\$25,000 < \$50,000	40,944	354,815	111,548	2,362,505	40,727	45,329	2,528	(7,798)
\$50,000 < \$75,000	23,615	282,048	70,108	1,714,942	37,315	67,605	1,797	(5,933)
\$75,000 < \$100,000	14,086	211,405	44,547	1,131,811	30,404	152,936	1,233	(6,819)
\$100,000 < \$125,000	7,988	139,535	27,159	741,940	22,204	173,753	723	(3,762)
\$125,000 < \$150,000	4,880	99,098	16,496	505,852	15,034	190,219	442	(2,724)
\$150,000 < \$175,000	2,911	65,568	9,925	336,497	9,243	201,482	289	(3,275)
\$175,000 < \$200,000	1,867	47,587	6,247	227,306	6,896	192,874	220	(2,355)
\$200,000 < \$250,000	2,168	66,328	6,461	255,673	9,064	382,288	284	(4,451)
\$250,000 < \$500,000	2,663	109,919	6,630	272,763	15,985	1,467,685	460	(9,094)
\$500,000 < \$1,000,000	794	45,096	1,747	68,988	6,604	1,612,996	189	(7,685)
\$1,000,000 or Greater	444	27,773	985	46,394	4,191	4,021,585	146	(14,330)
Total	150,277	1,694,830	447,563	9,930,268	232,146	8,029,291	11,231	(47,643)

  

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	41,157	140,951	67,789	262,331	131,830	(773,825)	694,400	12,921,107
\$25,000 < \$50,000	30,658	102,557	80,774	776,103	128,863	56,982	637,906	25,836,758
\$50,000 < \$75,000	15,039	48,482	37,340	490,462	81,175	32,567	352,500	23,404,660
\$75,000 < \$100,000	8,054	26,764	18,139	251,194	54,633	59,316	217,262	19,886,580
\$100,000 < \$125,000	3,693	12,763	9,463	138,318	34,378	52,631	125,184	14,643,106
\$125,000 < \$150,000	1,685	5,917	5,612	85,823	20,872	43,716	71,338	10,167,267
\$150,000 < \$175,000	868	3,038	3,480	55,626	13,406	33,940	41,629	7,011,834
\$175,000 < \$200,000	437	1,577	2,371	39,716	8,971	27,159	25,872	5,027,088
\$200,000 < \$250,000	413	1,591	2,851	49,505	10,580	41,017	27,014	6,235,571
\$250,000 < \$500,000	353	1,581	3,968	74,294	15,446	26,764	31,891	11,096,020
\$500,000 < \$1,000,000	72	405	1,361	27,429	5,668	74,455	9,528	6,667,302
\$1,000,000 or Greater	*	*	877	20,592	3,559	367,985	5,268	15,356,499
Total	102,429	345,626	234,025	2,271,393	509,381	42,707	2,239,792	158,253,792



Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2004**

(\$ 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	7,548	1,725	503	1,697	28	38	7,676	18,570
\$25,000 < \$50,000	18,153	4,325	668	1,949	56	104	4,473	10,696
\$50,000 < \$75,000	16,541	4,062	521	1,280	24	39	2,172	6,230
\$75,000 < \$100,000	12,670	3,275	452	1,121	26	55	1,186	4,381
\$100,000 < \$125,000	8,762	2,299	320	679	27	71	687	2,798
\$125,000 < \$150,000	5,278	1,405	190	436	15	43	370	1,480
\$150,000 < \$175,000	2,858	744	86	135	15	41	295	1,489
\$175,000 < \$200,000	1,501	376	64	209	*	*	*	*
\$200,000 < \$250,000	1,225	301	36	95	17	52	149	892
\$250,000 < \$500,000	825	204	17	66	32	106	112	945
\$500,000 < \$1,000,000	175	42	*	*	12	46	23	248
\$1,000,000 or Greater	41	11	-	-	12	45	11	144
Total	75,577	18,769	2,857	7,667	264	640	17,154	47,873

  

Maryland AGI	One-Half of Self- Employment tax		Self-Employed SEP, SIMPLE, and Qualified Plans		Self-Employed Health Insurance Deduction		Penalty on Early Withdrawal of Savings	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	59,790	46,890	1,520	9,200	12,183	41,901	3,383	700
\$25,000 < \$50,000	45,793	47,747	2,653	17,859	11,193	43,490	3,161	687
\$50,000 < \$75,000	33,605	41,663	3,198	26,243	7,636	33,295	2,189	701
\$75,000 < \$100,000	24,030	35,599	3,554	33,486	5,354	25,627	1,428	288
\$100,000 < \$125,000	15,673	27,996	3,286	36,705	3,833	20,417	848	196
\$125,000 < \$150,000	9,957	21,810	2,752	36,205	2,795	16,101	517	152
\$150,000 < \$175,000	6,768	16,810	2,197	36,604	2,087	12,723	310	214
\$175,000 < \$200,000	4,735	13,085	1,743	30,679	1,665	10,789	183	129
\$200,000 < \$250,000	6,045	19,125	2,591	50,542	2,362	16,961	206	70
\$250,000 < \$500,000	9,736	41,700	4,894	135,674	4,690	39,346	202	85
\$500,000 < \$1,000,000	3,663	25,194	2,061	88,102	2,250	22,838	59	15
\$1,000,000 or Greater	1,958	22,383	958	53,684	1,452	16,735	32	11
Total	221,753	360,002	31,407	554,983	57,500	300,223	12,518	3,248

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Alimony Paid		IRA Deduction		Student Loan Interest Deduction	
	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,307	13,620	11,179	27,309	28,776	17,207
\$25,000 < \$50,000	1,629	12,498	20,805	56,308	50,726	35,023
\$50,000 < \$75,000	1,716	15,137	12,959	37,956	29,700	18,508
\$75,000 < \$100,000	1,528	15,782	8,949	29,091	19,993	16,662
\$100,000 < \$125,000	1,071	13,896	6,298	21,247	12,928	6,261
\$125,000 < \$150,000	700	14,397	3,790	13,014	1,101	194
\$150,000 < \$175,000	487	7,199	1,252	4,716	66	76
\$175,000 < \$200,000	372	6,687	610	3,116	20	22
\$200,000 < \$250,000	432	9,831	709	3,602	21	28
\$250,000 < \$500,000	710	22,461	1,032	5,514	25	51
\$500,000 < \$1,000,000	305	14,214	291	1,656	*	*
\$1,000,000 or Greater	200	21,529	165	952	*	*
<b>Total</b>	<b>10,457</b>	<b>167,251</b>	<b>68,039</b>	<b>204,481</b>	<b>143,356</b>	<b>94,032</b>

  

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	21,177	53,862	123,063	232,720	694,334	12,688,414
\$25,000 < \$50,000	21,156	47,752	140,134	278,438	637,832	25,558,340
\$50,000 < \$75,000	21,313	48,206	100,447	233,320	352,484	23,171,354
\$75,000 < \$100,000	16,205	39,344	69,084	204,711	217,257	19,681,879
\$100,000 < \$125,000	20,520	59,370	51,204	191,936	125,183	14,451,177
\$125,000 < \$150,000	12,147	24,036	28,082	129,274	71,336	10,037,997
\$150,000 < \$175,000	2,379	4,443	13,058	84,670	41,628	6,927,166
\$175,000 < \$200,000	77	213	7,497	65,828	25,872	4,961,261
\$200,000 < \$250,000	36	90	8,794	101,589	27,013	6,133,985
\$250,000 < \$500,000	25	76	12,870	246,212	31,890	10,849,811
\$500,000 < \$1,000,000	*	*	4,796	152,367	9,528	6,514,937
\$1,000,000 or Greater	*	*	2,691	115,497	5,268	15,241,003
<b>Total</b>	<b>115,035</b>	<b>277,392</b>	<b>561,720</b>	<b>2,036,562</b>	<b>2,239,625</b>	<b>156,217,324</b>

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2004**

(\$ 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
	Less than \$25,000	6,186	19,523	18,810	13,166	247	1,180	26,829
\$25,000 < \$50,000	8,601	22,451	46,764	43,175	367	1,499	30,427	109,272
\$50,000 < \$75,000	7,468	22,324	33,856	42,879	218	786	28,698	91,219
\$75,000 < \$100,000	5,359	19,148	26,041	36,589	116	517	21,552	71,329
\$100,000 < \$125,000	5,259	20,294	15,401	24,091	96	478	23,980	80,090
\$125,000 < \$150,000	3,552	14,093	8,976	14,344	56	618	13,939	46,584
\$150,000 < \$175,000	2,064	10,880	4,239	6,756	46	628	5,507	28,841
\$175,000 < \$200,000	1,554	8,798	2,306	3,512	26	587	2,881	20,509
\$200,000 < \$250,000	1,708	9,009	2,068	3,557	19	930	4,679	38,577
\$250,000 < \$500,000	2,778	26,036	*	*	*	*	8,010	108,123
\$500,000 < \$1,000,000	1,309	24,201	*	*	*	*	3,689	89,249
\$1,000,000 or Greater	953	100,722	*	*	*	*	2,736	239,954
<b>Total</b>	<b>46,791</b>	<b>297,479</b>	<b>158,461</b>	<b>188,069</b>	<b>1,191</b>	<b>7,223</b>	<b>172,927</b>	<b>1,061,882</b>

  

Maryland AGI	Total Additions		Taxable Refunds, Credits, or Offsets of State and Local Income Taxes		Child and Dependent Care Expenses		Interest on U.S. Obligations	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
	Less than \$25,000	48,997	172,005	67,939	52,273	36,927	107,897	23,104
\$25,000 < \$50,000	80,769	176,396	190,845	152,424	45,430	127,529	23,200	50,732
\$50,000 < \$75,000	62,679	157,208	190,743	176,492	30,010	81,360	17,476	49,179
\$75,000 < \$100,000	45,316	127,583	144,755	148,751	24,784	66,729	12,701	31,927
\$100,000 < \$125,000	36,720	124,954	89,089	104,847	15,004	40,395	9,854	28,380
\$125,000 < \$150,000	22,225	75,639	50,598	65,947	9,003	23,440	6,176	19,209
\$150,000 < \$175,000	10,027	47,106	28,578	40,473	5,457	14,120	3,610	9,892
\$175,000 < \$200,000	5,766	33,406	16,707	25,361	3,260	8,265	2,426	9,330
\$200,000 < \$250,000	6,809	49,624	15,394	25,853	2,915	6,723	4,073	14,747
\$250,000 < \$500,000	10,840	135,809	14,546	35,322	3,340	8,246	4,981	47,020
\$500,000 < \$1,000,000	4,822	113,960	4,592	22,983	1,045	2,695	1,731	37,867
\$1,000,000 or Greater	3,496	340,966	2,860	48,920	565	1,405	1,202	29,420
<b>Total</b>	<b>338,466</b>	<b>1,554,656</b>	<b>816,646</b>	<b>899,646</b>	<b>177,740</b>	<b>488,804</b>	<b>110,534</b>	<b>419,314</b>

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2004**

(\$ 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	101,697	1,114,908	64,073	249,447	93,442	1,616,864	15,542	174,618
\$25,000 < \$50,000	57,988	553,220	76,985	736,148	61,998	810,992	17,299	60,207
\$50,000 < \$75,000	22,480	221,139	35,776	464,617	39,325	436,148	16,435	71,055
\$75,000 < \$100,000	10,866	103,047	17,397	236,395	27,709	248,260	13,850	54,883
\$100,000 < \$125,000	4,968	41,145	9,045	129,885	18,808	122,465	10,351	69,015
\$125,000 < \$150,000	2,960	24,380	5,294	79,097	11,865	70,726	6,668	40,405
\$150,000 < \$175,000	1,869	14,635	3,287	51,704	7,499	55,177	4,368	28,721
\$175,000 < \$200,000	1,289	9,802	2,244	36,722	5,057	38,450	2,818	18,502
\$200,000 < \$250,000	778	9,298	2,669	45,109	4,427	38,819	5,000	29,686
\$250,000 < \$500,000	1,042	12,551	3,646	65,534	5,961	73,959	6,653	65,428
\$500,000 < \$1,000,000	475	6,959	1,224	23,499	1,978	29,398	2,494	22,725
\$1,000,000 or Greater	527	8,134	776	16,853	1,214	66,188	1,546	35,094
Total	206,939	2,119,218	222,416	2,135,010	279,283	3,607,446	103,024	670,339

  

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	53,740	52,743	272,382	3,460,476	136,819	1,275,501	544,664	1,191,736
\$25,000 < \$50,000	106,994	108,341	339,351	2,599,647	316,700	4,003,253	321,541	944,754
\$50,000 < \$75,000	140,584	154,456	273,549	1,654,448	268,940	3,982,155	83,564	269,376
\$75,000 < \$100,000	129,572	144,880	193,400	1,034,873	193,749	3,239,833	23,511	80,205
\$100,000 < \$125,000	91,889	104,835	116,594	640,967	117,985	2,242,670	7,191	25,003
\$125,000 < \$150,000	56,396	64,564	67,495	387,768	68,389	1,445,679	2,946	10,365
\$150,000 < \$175,000	33,512	38,203	39,511	252,925	40,174	921,695	1,455	5,106
\$175,000 < \$200,000	20,756	23,551	24,581	169,983	24,964	609,002	908	3,169
\$200,000 < \$250,000	21,522	23,672	25,491	193,906	26,064	691,120	951	3,286
\$250,000 < \$500,000	24,809	26,876	29,755	334,934	30,663	1,003,941	1,228	4,180
\$500,000 < \$1,000,000	7,319	7,734	9,010	153,860	9,151	436,960	376	1,253
\$1,000,000 or Greater	4,088	4,211	5,055	210,225	5,020	910,236	247	881
Total	691,181	754,066	1,396,174	11,094,012	1,238,618	20,762,045	988,582	2,539,314

Table 4 -- Resident Tax Filers  
**Selected Income and Tax Detail for State of Maryland - Tax Year 2004**  
(\$ 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	694,334	12,688,414	48,997	172,005	272,382	3,460,476	690,290	9,399,942
\$25,000 < \$50,000	637,832	25,558,340	80,769	176,396	339,351	2,599,647	638,343	23,135,089
\$50,000 < \$75,000	352,484	23,171,354	62,679	157,208	273,549	1,654,448	352,548	21,674,114
\$75,000 < \$100,000	217,257	19,681,879	45,316	127,583	193,400	1,034,873	217,284	18,774,589
\$100,000 < \$125,000	125,183	14,451,177	36,720	124,954	116,594	640,967	125,188	13,935,163
\$125,000 < \$150,000	71,336	10,037,997	22,225	75,639	67,495	387,768	71,341	9,725,868
\$150,000 < \$175,000	41,628	6,927,166	10,027	47,106	39,511	252,925	41,632	6,721,348
\$175,000 < \$200,000	25,872	4,961,261	5,766	33,406	24,581	169,983	25,873	4,824,684
\$200,000 < \$250,000	27,013	6,133,985	6,809	49,624	25,491	193,906	27,015	5,989,702
\$250,000 < \$500,000	31,890	10,849,811	10,840	135,809	29,755	334,934	31,892	10,650,686
\$500,000 < \$1,000,000	9,528	6,514,937	4,822	113,960	9,010	153,860	9,528	6,475,037
\$1,000,000 or Greater	5,268	15,241,003	3,496	340,966	5,055	210,225	5,268	15,371,743
<b>Total</b>	<b>2,239,625</b>	<b>156,217,324</b>	<b>338,466</b>	<b>1,554,656</b>	<b>1,396,174</b>	<b>11,094,012</b>	<b>2,236,202</b>	<b>146,677,965</b>

  

Maryland AGI	Total Deductions		Total Exemptions		Maryland Taxable Net Income		Maryland Tax	
	Returns	Amount	Number	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	681,484	2,467,239	1,663,241	2,386,062	599,235	5,421,489	598,312	227,518
\$25,000 < \$50,000	638,242	4,948,008	1,337,497	2,979,749	626,791	15,207,101	626,677	689,557
\$50,000 < \$75,000	352,504	4,251,531	856,164	1,966,635	350,967	15,455,728	350,962	715,730
\$75,000 < \$100,000	217,260	3,320,038	606,331	1,414,531	216,931	14,039,920	216,927	655,509
\$100,000 < \$125,000	125,177	2,267,677	378,546	887,137	125,058	10,780,304	125,057	505,499
\$125,000 < \$150,000	71,335	1,456,044	222,545	521,494	71,290	7,748,301	71,290	364,302
\$150,000 < \$175,000	41,629	926,801	131,912	308,752	41,609	5,485,781	41,609	258,390
\$175,000 < \$200,000	25,872	612,171	82,038	191,404	25,863	4,021,097	25,863	189,644
\$200,000 < \$250,000	27,015	694,406	86,069	200,011	27,002	5,095,286	27,002	240,609
\$250,000 < \$500,000	31,891	1,008,121	104,431	241,487	31,875	9,401,068	31,875	444,877
\$500,000 < \$1,000,000	9,527	438,213	31,544	72,573	9,525	5,964,250	9,525	282,802
\$1,000,000 or Greater	5,267	911,117	17,579	40,112	5,266	14,420,515	5,266	684,698
<b>Total</b>	<b>2,227,203</b>	<b>23,301,366</b>	<b>5,517,897</b>	<b>11,209,947</b>	<b>2,131,412</b>	<b>113,040,840</b>	<b>2,130,365</b>	<b>5,259,135</b>

Table 4 -- Resident Tax Filers  
**Selected Income and Tax Detail for State of Maryland - Tax Year 2004**  
(\$ 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	179,077	47,408	22,123	2,421	6,005	1,427	7,484	1,396
\$25,000 < \$50,000	57,278	18,751	73	16	8,944	5,807	37,513	9,158
\$50,000 < \$75,000	38	30	-	-	7,393	8,237	3,085	2,368
\$75,000 < \$100,000	*	*	-	-	5,713	8,253	2,564	2,128
\$100,000 < \$125,000	*	*	-	-	3,776	6,638	1,801	1,462
\$125,000 < \$150,000	*	*	-	-	2,524	4,881	1,218	987
\$150,000 < \$175,000	-	-	-	-	1,761	3,581	782	630
\$175,000 < \$200,000	-	-	-	-	1,457	3,174	1,060	981
\$200,000 < \$250,000	-	-	-	-	2,142	5,524	*	*
\$250,000 < \$500,000	-	-	-	-	4,837	20,756	498	562
\$500,000 < \$1,000,000	-	-	-	-	2,954	26,854	136	173
\$1,000,000 or Greater	-	-	-	-	2,345	87,730	52	109
<b>Total</b>	<b>236,393</b>	<b>66,189</b>	<b>22,196</b>	<b>2,437</b>	<b>49,851</b>	<b>182,862</b>	<b>56,193</b>	<b>19,954</b>

  

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	203,258	52,653	423,997	174,865
\$25,000 < \$50,000	20	11	95,900	33,741	605,378	655,816
\$50,000 < \$75,000	15	18	10,447	10,646	350,056	705,085
\$75,000 < \$100,000	22	23	8,241	10,408	216,475	645,101
\$100,000 < \$125,000	16	20	5,545	8,120	124,797	497,379
\$125,000 < \$150,000	16	16	3,717	5,886	71,131	358,415
\$150,000 < \$175,000	25	57	2,514	4,242	41,545	254,148
\$175,000 < \$200,000	*	*	1,952	3,686	25,808	185,958
\$200,000 < \$250,000	14	25	2,659	6,045	26,951	234,564
\$250,000 < \$500,000	55	154	5,296	21,471	31,772	423,406
\$500,000 < \$1,000,000	46	166	3,069	27,192	9,478	255,609
\$1,000,000 or Greater	69	553	2,398	88,392	5,236	596,306
<b>Total</b>	<b>308</b>	<b>1,044</b>	<b>344,996</b>	<b>272,482</b>	<b>1,932,624</b>	<b>4,986,652</b>

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2004**

(\$ 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	599,235	160,584	179,302	34,047	22,645	2,225	195,360	36,272
\$25,000 < \$50,000	626,791	451,609	57,261	11,911	76	12	57,332	11,923
\$50,000 < \$75,000	350,966	458,674	38	16	-	-	38	16
\$75,000 < \$100,000	216,931	416,908	*	*	-	-	*	*
\$100,000 < \$125,000	125,058	321,266	*	*	-	-	*	*
\$125,000 < \$150,000	71,290	231,796	*	*	-	-	*	*
\$150,000 < \$175,000	41,609	164,995	-	-	-	-	-	-
\$175,000 < \$200,000	25,863	120,955	-	-	-	-	-	-
\$200,000 < \$250,000	27,002	153,306	-	-	-	-	-	-
\$250,000 < \$500,000	31,875	282,245	-	-	-	-	-	-
\$500,000 < \$1,000,000	9,525	179,205	-	-	-	-	-	-
\$1,000,000 or Greater	5,266	431,173	-	-	-	-	-	-
Total	2,131,411	3,372,716	236,601	45,974	22,721	2,237	252,730	48,211

  

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	436,240	124,312	8,596	120	7,814	98	117,539	50,102
\$25,000 < \$50,000	612,937	439,685	10,302	178	6,847	106	4,565	743
\$50,000 < \$75,000	350,964	458,661	8,988	199	4,883	93	-	-
\$75,000 < \$100,000	216,931	416,906	7,432	198	3,671	82	-	-
\$100,000 < \$125,000	125,058	321,266	5,285	158	2,406	57	-	-
\$125,000 < \$150,000	71,290	231,795	3,257	104	1,353	35	-	-
\$150,000 < \$175,000	41,609	164,995	2,012	72	844	24	-	-
\$175,000 < \$200,000	25,863	120,955	1,205	49	476	14	-	-
\$200,000 < \$250,000	27,002	153,306	1,060	47	396	15	-	-
\$250,000 < \$500,000	31,875	282,245	871	42	382	17	-	-
\$500,000 < \$1,000,000	9,525	179,205	191	14	91	5	-	-
\$1,000,000 or Greater	5,266	431,173	74	6	36	2	-	-
Total	1,954,560	3,324,504	49,273	1,187	29,199	548	122,104	50,845

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2004**

(\$ 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	69	953	11,874	102,499	12,566	153,612	9,356	301,023
\$25,000 < \$50,000	50	927	13,057	83,046	15,671	125,977	12,158	185,798
\$50,000 < \$75,000	56	1,262	11,323	177,750	14,941	275,631	11,981	244,766
\$75,000 < \$100,000	58	491	9,097	75,513	12,117	104,653	10,519	293,735
\$100,000 < \$125,000	39	360	6,529	59,673	8,757	76,326	8,288	276,672
\$125,000 < \$150,000	34	593	4,722	50,822	5,479	45,735	6,347	261,788
\$150,000 < \$175,000	29	385	3,495	39,730	2,482	27,002	4,933	257,978
\$175,000 < \$200,000	13	238	2,565	34,301	1,857	25,291	4,012	243,196
\$200,000 < \$250,000	30	482	3,329	50,155	2,322	27,236	5,662	445,009
\$250,000 < \$500,000	51	1,048	5,289	135,659	3,526	64,006	11,739	1,683,767
\$500,000 < \$1,000,000	18	430	1,968	92,386	1,292	33,667	5,606	1,854,534
\$1,000,000 or Greater	11	339	1,403	163,762	801	90,293	3,761	5,295,929
<b>Total</b>	<b>458</b>	<b>7,508</b>	<b>74,651</b>	<b>1,065,296</b>	<b>81,811</b>	<b>1,049,429</b>	<b>94,362</b>	<b>11,344,195</b>

Maryland AGI	Partnership Loss		Rent & Royalty Income or Loss		Partnership Income or Loss		Estate or Trust Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	9,649	705,181	21,592	(51,112)	15,017	(404,158)	1,267	7,737
\$25,000 < \$50,000	10,304	150,108	25,695	(42,931)	17,581	35,691	1,303	8,350
\$50,000 < \$75,000	10,304	145,957	23,422	(97,880)	17,030	98,809	1,011	8,239
\$75,000 < \$100,000	8,852	125,832	18,846	(29,139)	14,345	167,904	913	8,859
\$100,000 < \$125,000	6,998	104,623	13,537	(16,653)	11,042	172,049	703	8,324
\$125,000 < \$150,000	5,349	90,582	8,716	5,087	8,255	171,206	515	6,531
\$150,000 < \$175,000	4,064	102,014	4,437	12,728	6,149	155,963	428	8,825
\$175,000 < \$200,000	3,275	69,166	3,148	9,010	4,869	174,030	313	6,414
\$200,000 < \$250,000	4,548	99,239	4,065	22,919	6,694	345,770	444	11,249
\$250,000 < \$500,000	9,613	332,748	6,417	71,654	13,326	1,351,019	863	33,183
\$500,000 < \$1,000,000	4,716	400,183	2,380	58,719	6,077	1,454,352	397	32,832
\$1,000,000 or Greater	3,448	1,859,742	1,661	73,470	4,063	3,436,187	400	132,469
<b>Total</b>	<b>81,120</b>	<b>4,185,375</b>	<b>133,916</b>	<b>15,872</b>	<b>124,448</b>	<b>7,158,822</b>	<b>8,557</b>	<b>273,012</b>



Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2004**

(\$ 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	84,528	601,364	70,107	462,761	140,528	219,728	103,688	232,192
\$25,000 < \$50,000	128,710	763,905	85,408	420,168	309,415	787,493	235,275	498,865
\$50,000 < \$75,000	82,519	515,527	40,046	216,782	268,886	1,129,913	238,889	556,357
\$75,000 < \$100,000	46,148	305,393	16,308	107,154	194,386	1,145,569	184,058	491,214
\$100,000 < \$125,000	24,862	175,393	6,686	55,306	117,680	894,806	115,133	357,175
\$125,000 < \$150,000	13,861	101,784	2,970	29,723	67,879	635,938	67,312	238,974
\$150,000 < \$175,000	7,853	63,143	1,381	19,266	39,672	441,612	39,775	159,951
\$175,000 < \$200,000	5,104	42,452	752	12,559	24,430	314,377	24,771	109,333
\$200,000 < \$250,000	5,698	47,759	684	13,519	25,380	390,115	25,841	127,060
\$250,000 < \$500,000	7,178	63,709	670	15,946	29,335	683,405	30,544	186,459
\$500,000 < \$1,000,000	2,067	19,152	115	3,637	8,582	411,567	9,155	76,309
\$1,000,000 or Greater	1,105	12,455	50	2,026	4,625	788,304	5,040	66,844
Total	409,633	2,712,036	225,177	1,358,847	1,230,798	7,842,827	1,079,481	3,100,733

  

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	151,832	482,876	88,792	649,490	2,645	13,086	91,333	681,273
\$25,000 < \$50,000	320,111	1,347,979	223,987	1,654,241	3,395	4,968	228,281	1,709,111
\$50,000 < \$75,000	277,646	1,754,842	230,560	1,939,078	4,135	5,108	234,165	1,997,702
\$75,000 < \$100,000	200,532	1,693,515	176,676	1,686,019	4,081	5,720	179,241	1,735,466
\$100,000 < \$125,000	121,422	1,293,120	109,350	1,180,185	3,542	4,961	110,948	1,213,579
\$125,000 < \$150,000	70,322	905,693	63,244	756,914	2,796	4,793	64,279	779,851
\$150,000 < \$175,000	41,205	623,586	37,044	486,939	2,288	4,730	37,757	503,174
\$175,000 < \$200,000	25,568	442,663	22,796	322,685	1,722	3,877	23,274	334,054
\$200,000 < \$250,000	26,717	542,775	23,419	358,557	2,521	8,010	24,000	375,222
\$250,000 < \$500,000	31,467	932,397	26,629	484,848	5,278	25,050	27,772	523,469
\$500,000 < \$1,000,000	9,356	527,596	7,466	167,482	2,602	27,949	8,073	200,404
\$1,000,000 or Greater	5,174	946,859	3,659	97,265	2,360	116,053	4,431	218,270
Total	1,281,352	11,493,901	1,013,622	9,783,703	37,365	224,305	1,033,554	10,271,575

Table 4 -- Resident Tax Filers  
**Selected Income and Tax Detail for State of Maryland - Tax Year 2004**  
(\$ 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	122,716	304,915	81,545	114,730	130,597	385,607	556	6,116
\$25,000 < \$50,000	270,837	674,352	200,991	244,461	288,233	893,548	885	7,837
\$50,000 < \$75,000	238,738	610,033	182,650	221,469	253,863	814,230	564	7,551
\$75,000 < \$100,000	177,089	487,391	138,494	187,751	187,110	648,849	298	4,043
\$100,000 < \$125,000	110,776	343,607	88,211	131,122	115,773	455,457	186	3,760
\$125,000 < \$150,000	65,395	230,661	52,139	96,234	67,685	306,346	110	1,695
\$150,000 < \$175,000	38,691	151,068	30,507	62,430	39,861	201,740	49	1,252
\$175,000 < \$200,000	24,165	104,834	18,854	50,202	24,770	138,919	45	1,131
\$200,000 < \$250,000	25,362	126,837	19,269	52,133	25,954	168,357	54	1,218
\$250,000 < \$500,000	30,053	218,717	21,846	116,802	30,672	302,153	50	2,021
\$500,000 < \$1,000,000	8,993	126,651	6,095	100,704	9,168	187,930	21	1,376
\$1,000,000 or Greater	4,932	322,592	3,099	338,137	5,062	577,309	*	*
<b>Total</b>	<b>1,117,747</b>	<b>3,701,658</b>	<b>843,700</b>	<b>1,716,175</b>	<b>1,178,748</b>	<b>5,080,445</b>	<b>2,818</b>	<b>38,000</b>

Maryland AGI	Job Expenses and Miscellaneous Deductions Before Limitation		Job Expenses and Miscellaneous Deduction After Limitation		Other Miscellaneous Deductions		Total Deductions Before Limitation	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	86,488	272,007	51,588	237,531	5,531	29,899	161,776	2,286,063
\$25,000 < \$50,000	203,481	822,901	125,943	697,688	10,267	48,688	327,990	5,125,018
\$50,000 < \$75,000	170,083	603,095	85,453	461,557	7,852	36,287	279,703	5,288,950
\$75,000 < \$100,000	118,630	390,338	48,389	273,238	5,434	28,270	201,111	4,490,535
\$100,000 < \$125,000	72,246	242,719	26,209	158,627	3,344	19,920	121,608	3,199,770
\$125,000 < \$150,000	41,620	145,748	13,442	92,547	2,085	12,433	70,383	2,128,287
\$150,000 < \$175,000	24,229	85,056	7,351	52,022	1,508	9,865	41,240	1,410,905
\$175,000 < \$200,000	14,771	54,543	4,232	32,064	957	7,756	25,593	969,147
\$200,000 < \$250,000	15,398	63,986	4,231	36,161	1,032	12,044	26,742	1,149,296
\$250,000 < \$500,000	17,927	105,490	4,773	58,545	1,328	21,667	31,514	1,856,199
\$500,000 < \$1,000,000	5,563	50,741	1,205	24,863	884	42,250	9,378	959,364
\$1,000,000 or Greater	3,469	106,418	685	55,942	*	*	5,186	1,829,100
<b>Total</b>	<b>773,905</b>	<b>2,943,042</b>	<b>373,501</b>	<b>2,180,785</b>	<b>40,222</b>	<b>269,079</b>	<b>1,302,224</b>	<b>30,692,634</b>

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Total Deductions After Limitation	
	Returns	Amount
Less than \$25,000	161,651	2,198,556
\$25,000 < \$50,000	327,972	5,037,903
\$50,000 < \$75,000	279,698	5,209,532
\$75,000 < \$100,000	201,110	4,424,928
\$100,000 < \$125,000	121,606	3,155,475
\$125,000 < \$150,000	70,381	2,088,027
\$150,000 < \$175,000	41,239	1,356,311
\$175,000 < \$200,000	25,593	912,939
\$200,000 < \$250,000	26,742	1,057,615
\$250,000 < \$500,000	31,513	1,613,457
\$500,000 < \$1,000,000	9,378	778,494
\$1,000,000 or Greater	5,186	1,398,915
Total	1,302,069	29,232,152

Table 5

**Selected Income and Tax Detail for Maryland Counties - Tax Year 2004**

(\$ in thousands)

Maryland County	Wages, Salaries, Tips, etc.		Taxable Interest		Dividends		Business Income or Loss & Farm Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	20,891	830,425	12,630	19,064	5,360	15,833	3,043	32,869
Anne Arundel	188,508	12,070,580	123,302	207,418	62,635	252,185	31,737	459,659
Baltimore County	287,857	16,540,463	179,693	482,886	96,975	760,419	47,548	637,776
Baltimore City	191,192	7,516,697	66,659	124,489	29,570	152,640	22,677	194,838
Calvert	30,282	1,955,178	19,821	24,278	8,855	23,607	5,968	49,527
Caroline	10,519	417,788	5,536	7,926	2,201	5,996	2,430	15,811
Carroll	58,766	3,621,731	41,403	53,163	21,331	53,033	11,311	109,630
Cecil	32,244	1,650,948	18,475	21,585	8,168	22,383	5,259	51,353
Charles	49,599	2,909,211	28,553	29,841	10,334	20,305	8,230	47,834
Dorchester	10,276	402,846	5,695	12,251	2,382	11,477	2,365	20,862
Frederick	81,872	5,120,587	52,101	78,162	26,726	73,900	14,778	162,575
Garrett	8,738	332,175	5,184	8,931	2,324	6,237	2,533	26,434
Harford	85,005	5,041,029	56,461	71,199	27,500	66,168	13,704	131,997
Howard	98,203	7,969,735	70,683	117,668	41,178	136,597	18,974	320,740
Kent	6,041	262,269	4,514	14,395	2,610	27,831	1,683	21,196
Montgomery	339,087	26,456,592	241,392	1,097,417	148,386	1,159,588	75,248	1,649,529
Prince George's	319,323	15,677,870	140,983	125,888	49,729	104,734	55,207	161,566
Queen Anne's	15,320	928,801	11,446	20,678	5,481	26,962	3,942	43,074
St. Mary's	32,628	1,871,140	20,087	25,444	7,856	20,069	6,126	42,327
Somerset	6,082	206,247	2,626	4,647	1,230	4,735	1,397	6,830
Talbot	12,058	651,461	9,537	47,951	5,777	82,303	3,322	52,980
Washington	48,563	2,229,479	25,971	38,829	11,763	40,179	7,702	99,880
Wicomico	29,981	1,316,424	14,836	27,938	7,436	27,977	5,155	91,901
Worchester	17,524	743,392	11,863	37,077	6,925	30,333	3,991	62,763
Total	1,980,559	116,723,068	1,169,451	2,699,125	592,732	3,125,491	354,330	4,493,951

Table 5

**Selected Income and Tax Detail for Maryland Counties - Tax Year 2004**

(\$ in thousands)

Maryland County	Capital Gain or Loss & Supplemental Gain or Loss (Form 4797)		Taxable Distributions from IRA		Taxable Amount of Pensions and Annuities		Rents, Royalties, Partnerships, S-corps, Trusts, etc.	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	4,271	34,943	2,171	21,034	5,830	90,494	2,380	30,902
Anne Arundel	52,162	626,829	14,895	178,103	47,127	1,110,684	24,249	696,855
Baltimore County	79,744	1,575,771	29,405	331,335	70,369	1,299,516	34,692	1,421,828
Baltimore City	23,331	474,811	8,965	102,944	32,855	522,926	11,860	242,397
Calvert	7,279	80,043	1,999	20,698	7,685	196,295	3,771	104,197
Caroline	1,738	21,395	799	7,868	2,136	35,500	1,373	16,504
Carroll	16,669	159,200	5,194	53,015	13,147	251,364	7,570	133,079
Cecil	6,173	59,538	2,189	21,162	7,436	131,858	3,481	52,737
Charles	8,284	80,950	2,540	24,209	12,673	296,258	4,963	95,515
Dorchester	1,971	36,849	924	9,070	2,519	43,278	1,391	6,337
Frederick	21,961	224,937	6,027	61,608	17,345	359,470	10,136	213,909
Garrett	2,208	33,837	759	7,880	2,123	36,730	1,364	25,897
Harford	21,549	162,862	7,303	73,683	21,184	418,928	9,759	214,637
Howard	35,461	473,782	7,009	87,961	19,351	471,799	14,343	520,516
Kent	2,233	53,199	896	11,838	2,001	44,059	1,224	29,356
Montgomery	133,062	2,530,804	29,769	384,182	72,920	2,168,532	54,787	3,570,733
Prince George's	38,470	230,434	14,804	130,187	69,717	1,610,989	21,771	106,972
Queen Anne's	4,744	99,217	1,488	19,452	3,895	89,032	2,928	74,846
St. Mary's	6,402	64,889	1,808	17,373	8,536	200,658	3,741	57,455
Somerset	1,096	14,319	446	4,181	1,421	23,430	770	9,164
Talbot	5,374	201,880	2,005	34,696	3,967	96,752	2,843	114,868
Washington	9,854	110,251	3,829	36,679	11,109	181,209	5,220	93,994
Wicomico	6,203	121,225	2,486	27,348	6,137	103,425	3,726	77,997
Worchester	5,862	189,836	2,567	28,325	6,080	147,082	3,804	118,597
Total	496,101	7,661,801	150,277	1,694,831	447,563	9,930,268	232,146	8,029,292

Table 5

**Selected Income and Tax Detail for Maryland Counties - Tax Year 2004**

(\$ in thousands)

Maryland County	Unemployment Compensation		Taxable Amount of Social Security and Tier 1 Railroad Benefits		Educator Expenses		Moving Expenses	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	2,453	7,886	3,016	25,023	886	227	85	144
Anne Arundel	8,381	28,537	23,612	229,641	7,526	1,851	1,749	4,985
Baltimore County	16,382	54,647	41,894	418,619	11,537	2,895	2,333	5,636
Baltimore City	12,879	44,158	15,119	132,002	5,855	1,444	1,574	3,507
Calvert	1,249	4,189	3,549	33,419	1,421	360	208	562
Caroline	833	2,294	1,198	10,095	337	90	50	115
Carroll	2,867	8,460	7,155	64,999	2,538	633	286	811
Cecil	2,918	9,351	3,544	30,653	1,137	290	220	638
Charles	1,853	6,317	4,710	39,026	2,120	526	404	890
Dorchester	1,062	2,851	1,536	13,577	294	74	60	133
Frederick	3,691	11,790	8,888	83,210	3,489	874	738	2,201
Garrett	1,180	3,766	1,102	9,264	314	79	45	96
Harford	5,196	16,210	10,348	91,302	3,770	951	585	1,593
Howard	3,742	13,325	9,929	103,868	5,223	1,276	1,186	3,557
Kent	462	1,347	1,450	15,453	246	64	40	100
Montgomery	12,034	43,753	46,686	531,767	12,824	3,119	4,313	15,134
Prince George's	14,023	52,331	26,983	221,263	10,027	2,510	1,895	4,302
Queen Anne's	793	2,545	2,372	24,430	660	169	113	383
St. Mary's	1,211	4,058	3,366	29,769	1,315	320	334	734
Somerset	541	1,583	775	6,132	231	58	35	92
Talbot	737	2,522	3,141	35,844	417	107	139	331
Washington	3,843	10,500	5,800	49,390	1,344	331	304	841
Wicomico	2,031	5,919	3,657	33,068	1,399	354	311	716
Worchester	2,068	7,287	4,195	39,576	667	169	147	370
Total	102,429	345,626	234,025	2,271,390	75,577	18,771	17,154	47,871

Table 5

**Selected Income and Tax Detail for Maryland Counties - Tax Year 2004**

(\$ in thousands)

Maryland County	One-half of Self-Employment Tax Deductions		Self-Employed Health Insurance Deduction		IRA Deduction		Student Loan Interest Deduction	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	1,944	2,276	411	1,874	767	2,116	1,146	634
Anne Arundel	20,716	33,571	5,985	30,233	6,786	20,650	12,768	7,984
Baltimore County	30,909	47,884	8,703	46,275	11,232	34,572	22,039	14,780
Baltimore City	13,496	16,452	2,874	11,356	3,928	9,630	14,056	10,210
Calvert	3,314	4,480	785	3,659	1,030	3,112	1,898	1,105
Caroline	1,435	1,676	382	1,657	354	1,035	504	301
Carroll	7,090	9,695	2,025	9,722	2,925	8,289	3,955	2,428
Cecil	3,193	4,168	862	4,121	920	2,779	1,910	1,118
Charles	4,073	4,934	781	3,764	1,445	4,340	3,440	2,042
Dorchester	1,463	1,771	370	1,510	408	1,095	459	287
Frederick	9,249	13,473	2,457	11,754	3,048	9,159	6,452	3,996
Garrett	1,525	2,167	392	1,772	496	1,501	602	295
Harford	8,530	11,263	2,300	11,960	3,227	9,890	5,972	3,606
Howard	12,715	23,012	3,605	19,565	4,080	12,958	8,170	5,504
Kent	1,099	1,699	336	1,747	316	1,033	394	265
Montgomery	55,810	126,950	15,892	96,915	14,103	45,182	25,232	17,354
Prince George's	25,315	26,770	3,529	14,550	6,713	17,579	23,966	16,082
Queen Anne's	2,522	3,744	836	4,127	700	2,411	860	500
St. Mary's	3,196	3,954	652	3,202	1,038	3,091	2,195	1,205
Somerset	908	890	188	775	235	708	267	158
Talbot	2,418	4,447	929	4,758	678	2,241	708	447
Washington	4,699	6,184	1,128	5,261	1,587	4,655	3,284	1,810
Wicomico	3,366	4,463	910	4,333	1,037	3,116	2,028	1,278
Worchester	2,768	4,081	1,168	5,332	986	3,338	1,051	639
Total	221,753	360,004	57,500	300,222	68,039	204,480	143,356	94,028

Table 5

**Selected Income and Tax Detail for Maryland Counties - Tax Year 2004**

(\$ in thousands)

Maryland County	Tuition and Fees Deduction		State Retirement Pickup		Taxable Social Security and Railroad Benefits		Total Subtractions	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	686	1,657	3,209	3,645	2,988	25,907	14,583	102,540
Anne Arundel	11,302	25,226	16,832	19,176	22,538	216,419	140,301	1,134,644
Baltimore County	16,389	39,743	26,221	32,015	40,373	400,338	208,941	1,562,880
Baltimore City	7,972	19,731	16,564	17,453	14,360	124,471	97,424	653,808
Calvert	1,937	4,607	2,888	3,477	3,375	31,132	23,983	172,980
Caroline	380	792	1,192	1,250	1,143	9,492	6,786	39,232
Carroll	3,566	8,700	5,959	7,311	6,886	62,102	46,380	286,967
Cecil	1,441	3,410	2,563	2,907	3,393	29,195	23,141	162,864
Charles	3,263	7,550	3,626	4,312	4,489	36,298	36,700	276,227
Dorchester	266	627	1,082	1,153	1,458	12,795	6,389	44,336
Frederick	5,005	11,600	6,410	7,572	8,528	79,093	60,838	456,397
Garrett	251	598	1,052	1,277	1,044	8,757	6,281	40,476
Harford	5,226	12,154	8,608	10,989	10,007	87,597	64,429	432,635
Howard	7,727	18,790	9,028	11,198	9,422	97,826	75,096	594,320
Kent	226	509	788	891	1,375	14,698	4,831	45,974
Montgomery	22,060	54,844	19,982	26,098	43,333	487,125	257,239	2,776,220
Prince George's	20,325	50,880	14,528	17,012	25,440	205,143	207,567	1,418,293
Queen Anne's	792	1,759	1,984	2,256	2,273	22,975	12,374	89,669
St. Mary's	1,953	4,274	3,002	3,370	3,193	27,551	23,406	180,029
Somerset	186	420	1,114	1,200	742	5,860	3,668	23,786
Talbot	505	1,178	1,419	1,597	2,986	33,505	9,973	109,329
Washington	1,780	4,085	4,637	5,440	5,593	47,913	33,261	224,288
Wicomico	1,235	2,919	3,882	4,252	3,503	31,329	19,097	131,419
Worchester	562	1,339	1,891	2,217	3,974	37,491	13,486	134,703
<b>Total</b>	<b>115,035</b>	<b>277,392</b>	<b>158,461</b>	<b>188,068</b>	<b>222,416</b>	<b>2,135,012</b>	<b>1,396,174</b>	<b>11,094,016</b>



Table 6

**Selected Income and Tax Detail for Allegany County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	7,943	127,506	4,211	6,269	1,828	2,983	940	4,558
\$25,000 < \$50,000	6,784	233,131	3,614	4,101	1,315	2,751	899	5,335
\$50,000 < \$75,000	3,607	206,654	2,561	2,084	987	1,621	506	3,884
\$75,000 < \$100,000	1,540	123,223	1,258	938	576	1,356	249	3,065
\$100,000 < \$150,000	652	67,411	598	1,251	348	1,605	138	3,384
\$150,000 < \$200,000	136	16,704	147	710	102	927	50	3,462
\$200,000 < \$500,000	183	36,252	192	1,493	159	2,267	87	10,448
\$500,000 or Greater	46	19,545	49	2,218	45	2,324	*	*
Total	20,891	830,426	12,630	19,064	5,360	15,834	2,869	34,136

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	1,290	1,716	3,089	41,931	650	1,567	10,536	196,058
\$25,000 < \$50,000	986	2,073	1,515	24,534	614	965	7,408	292,896
\$50,000 < \$75,000	709	2,096	719	12,706	448	1,317	3,776	241,385
\$75,000 < \$100,000	441	1,601	286	5,635	264	1,441	1,595	141,100
\$100,000 < \$150,000	274	2,660	134	2,738	188	2,976	697	84,310
\$150,000 < \$200,000	95	2,350	41	1,994	68	2,270	165	29,528
\$200,000 < \$500,000	153	5,555	46	955	106	6,915	205	60,522
\$500,000 or Greater	45	16,535	*	*	42	13,449	52	59,970
Total	3,993	34,586	5,830	90,493	2,380	30,900	24,434	1,105,769

Table 6

**Selected Income and Tax Detail for Allegany County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	10,469	148,977	9,375	20,870	985	8,318	28,513	37,489
\$25,000 < \$50,000	7,410	268,499	5,352	17,804	2,058	19,637	17,522	39,995
\$50,000 < \$75,000	3,776	229,735	1,773	6,680	2,003	20,243	10,632	24,918
\$75,000 < \$100,000	1,595	136,242	383	1,478	1,212	13,147	4,801	11,283
\$100,000 < \$150,000	697	81,979	108	410	589	7,708	2,104	4,882
\$150,000 < \$200,000	165	28,592	32	112	133	2,227	507	1,143
\$200,000 < \$500,000	205	59,545	(D)	(D)	205	3,869	622	1,431
\$500,000 or Greater	52	59,926	(D)	(D)	52	2,796	186	431
Total	24,369	1,013,495	17,023	47,354	7,237	77,945	64,887	121,572

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	6,980	2,876	2,284	421	7,100	2,004	1,373	541
\$25,000 < \$50,000	7,143	8,355	736	164	7,190	5,434	*	*
\$50,000 < \$75,000	3,771	8,188	-	-	3,775	5,212	-	-
\$75,000 < \$100,000	1,590	5,120	-	-	1,592	3,233	-	-
\$100,000 < \$150,000	697	3,185	-	-	697	2,021	-	-
\$150,000 < \$200,000	165	1,134	-	-	165	736	-	-
\$200,000 < \$500,000	203	2,461	-	-	205	1,588	-	-
\$500,000 or Greater	52	2,245	-	-	52	1,661	-	-
Total	20,601	33,564	3,020	585	20,776	21,889	1,373	541

Table 6

**Selected Income and Tax Detail for Anne Arundel County - Tax Year 2004**

(\$ 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	45,131	826,742	21,665	34,514	10,432	27,605	6,815	37,773
\$25,000 < \$50,000	49,595	1,801,079	25,253	26,052	11,026	25,381	6,652	48,178
\$50,000 < \$75,000	32,930	1,941,301	22,737	20,750	9,995	22,649	5,561	47,547
\$75,000 < \$100,000	23,322	1,903,634	18,471	16,094	8,826	19,287	4,231	47,603
\$100,000 < \$150,000	22,685	2,518,706	20,219	20,497	11,236	29,124	4,359	80,413
\$150,000 < \$200,000	7,702	1,144,434	7,412	12,339	4,983	18,712	1,701	54,908
\$200,000 < \$500,000	5,959	1,259,463	6,197	25,664	4,932	42,973	1,614	99,113
\$500,000 < \$1,000,000	766	305,117	863	12,853	746	14,684	210	30,026
\$1,000,000 or Greater	418	370,103	485	38,656	459	51,769	103	19,732
Total	188,508	12,070,579	123,302	207,419	62,635	252,184	31,246	465,293

  

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	7,647	21,784	13,535	216,094	3,266	(61,597)	58,256	1,081,509
\$25,000 < \$50,000	8,359	13,166	10,815	243,844	4,003	3,340	55,628	2,283,690
\$50,000 < \$75,000	7,554	15,606	7,398	190,889	3,754	9,644	35,324	2,342,911
\$75,000 < \$100,000	6,780	17,441	5,302	134,135	3,375	14,985	24,352	2,210,307
\$100,000 < \$150,000	8,922	45,250	5,806	161,913	4,336	45,427	23,574	2,943,398
\$150,000 < \$200,000	4,304	46,116	2,248	80,068	1,812	41,084	8,066	1,416,045
\$200,000 < \$500,000	4,671	141,833	1,757	71,938	2,709	185,926	6,505	1,845,465
\$500,000 < \$1,000,000	753	76,266	158	6,794	607	134,663	876	585,591
\$1,000,000 or Greater	453	253,316	108	5,010	387	323,381	492	1,095,918
Total	49,443	630,778	47,127	1,110,684	24,249	696,853	213,073	15,804,834

Table 6

**Selected Income and Tax Detail for Anne Arundel County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	57,878	764,404	45,247	94,385	11,807	108,321	131,496	183,026
\$25,000 < \$50,000	55,633	2,034,794	28,723	80,491	26,897	331,839	112,015	245,994
\$50,000 < \$75,000	35,325	2,181,186	8,130	25,899	27,192	388,351	84,323	192,980
\$75,000 < \$100,000	24,354	2,108,998	2,565	8,756	21,786	349,509	66,520	155,547
\$100,000 < \$150,000	23,577	2,845,320	1,114	3,900	22,462	425,643	70,143	164,690
\$150,000 < \$200,000	8,066	1,380,328	227	826	7,839	181,295	24,613	57,815
\$200,000 < \$500,000	6,507	1,816,940	191	666	6,316	193,047	20,064	46,685
\$500,000 < \$1,000,000	876	589,477	(D)	(D)	876	39,438	2,701	6,254
\$1,000,000 or Greater	492	1,101,526	(D)	(D)	492	56,868	1,525	3,489
Total	212,708	14,822,973	86,197	214,923	125,667	2,074,311	513,400	1,056,480

  

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	38,508	15,997	11,165	1,734	39,135	9,780	7,609	3,424
\$25,000 < \$50,000	53,395	60,584	3,629	621	53,814	34,616	351	58
\$50,000 < \$75,000	35,160	72,495	*	*	35,184	40,291	-	-
\$75,000 < \$100,000	24,316	74,035	*	*	24,330	40,837	-	-
\$100,000 < \$150,000	23,549	104,896	*	*	23,565	57,626	-	-
\$150,000 < \$200,000	8,055	53,158	-	-	8,059	29,194	-	-
\$200,000 < \$500,000	6,492	72,311	-	-	6,505	40,359	-	-
\$500,000 < \$1,000,000	873	24,156	-	-	876	13,921	-	-
\$1,000,000 or Greater	489	45,638	-	-	492	26,654	-	-
Total	190,837	523,270	14,794	2,355	191,960	293,278	7,960	3,482

Table 6

**Selected Income and Tax Detail for Baltimore County - Tax Year 2004**

(\$ 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	77,103	1,333,092	40,197	78,348	21,523	57,461	12,242	50,147
\$25,000 < \$50,000	91,166	3,219,588	44,276	59,738	20,566	61,536	11,435	66,130
\$50,000 < \$75,000	50,733	2,977,161	34,269	39,020	16,151	46,549	8,099	66,749
\$75,000 < \$100,000	29,621	2,388,752	23,383	28,442	12,078	37,991	5,423	60,992
\$100,000 < \$150,000	23,094	2,530,532	20,694	31,349	12,749	49,691	4,821	83,922
\$150,000 < \$200,000	6,814	984,559	6,736	19,550	4,995	32,346	1,802	58,211
\$200,000 < \$500,000	7,141	1,535,729	7,610	41,850	6,515	79,148	2,320	156,132
\$500,000 < \$1,000,000	1,389	565,937	1,600	28,379	1,494	46,427	486	56,758
\$1,000,000 or Greater	796	1,005,112	928	156,209	904	349,270	248	48,461
Total	287,857	16,540,462	179,693	482,885	96,975	760,419	46,876	647,502

  

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	15,602	53,658	26,669	375,883	5,338	(85,235)	103,602	1,789,200
\$25,000 < \$50,000	15,376	31,268	18,685	349,431	6,469	8,831	101,387	4,037,765
\$50,000 < \$75,000	11,954	30,805	10,522	213,470	5,610	1,412	54,116	3,529,166
\$75,000 < \$100,000	9,183	35,768	5,991	126,315	4,376	32,789	31,087	2,802,903
\$100,000 < \$150,000	10,206	69,152	5,041	123,014	4,905	55,665	24,401	3,017,419
\$150,000 < \$200,000	4,443	63,139	1,553	45,326	2,199	59,993	7,388	1,301,216
\$200,000 < \$500,000	6,159	206,914	1,438	48,056	3,873	287,279	8,008	2,393,773
\$500,000 < \$1,000,000	1,484	162,842	292	9,901	1,183	225,143	1,619	1,108,667
\$1,000,000 or Greater	897	951,078	178	8,120	739	835,949	938	3,402,464
Total	75,304	1,604,624	70,369	1,299,516	34,692	1,421,826	332,546	23,382,573

Table 6

**Selected Income and Tax Detail for Baltimore County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	103,199	1,344,325	82,298	179,939	19,701	184,772	247,470	351,925
\$25,000 < \$50,000	101,440	3,676,977	53,088	154,515	48,341	565,090	207,567	463,278
\$50,000 < \$75,000	54,120	3,323,408	13,185	43,253	40,932	547,358	131,305	302,692
\$75,000 < \$100,000	31,088	2,677,876	3,598	12,585	27,486	412,446	87,090	203,429
\$100,000 < \$150,000	24,401	2,919,600	1,467	5,227	22,931	408,024	74,339	173,944
\$150,000 < \$200,000	7,389	1,264,727	300	1,006	7,089	153,950	23,442	54,378
\$200,000 < \$500,000	8,008	2,339,966	316	1,064	7,692	225,918	26,399	60,940
\$500,000 < \$1,000,000	1,619	1,108,021	47	162	1,572	78,994	5,447	12,438
\$1,000,000 or Greater	938	3,436,384	41	146	897	289,734	3,195	7,220
Total	332,202	22,091,284	154,340	397,897	176,641	2,866,286	806,254	1,630,244

  

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	66,925	27,681	23,245	4,228	68,324	18,749	14,644	6,110
\$25,000 < \$50,000	97,290	108,747	8,478	1,657	98,250	68,925	482	76
\$50,000 < \$75,000	53,872	111,883	*	*	53,937	68,770	-	-
\$75,000 < \$100,000	31,012	95,035	-	-	31,033	57,998	-	-
\$100,000 < \$150,000	24,349	108,546	-	-	24,367	66,007	-	-
\$150,000 < \$200,000	7,369	48,993	-	-	7,380	29,868	-	-
\$200,000 < \$500,000	7,990	94,117	-	-	8,002	58,073	-	-
\$500,000 < \$1,000,000	1,612	45,789	-	-	1,618	28,765	-	-
\$1,000,000 or Greater	934	139,939	-	-	938	88,842	-	-
Total	291,353	780,730	31,723	5,885	293,849	485,997	15,126	6,186

Table 6

**Selected Income and Tax Detail for Baltimore City - Tax Year 2004**

(\$ 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	80,714	1,392,992	18,483	22,727	7,386	14,654	9,146	30,460
\$25,000 < \$50,000	69,147	2,418,832	20,473	17,999	7,469	16,127	6,006	16,467
\$50,000 < \$75,000	22,536	1,315,775	12,312	11,421	5,109	12,469	3,022	18,891
\$75,000 < \$100,000	8,942	725,351	6,263	6,204	3,088	10,876	1,573	15,388
\$100,000 < \$150,000	5,589	603,644	4,691	6,557	2,817	15,376	1,278	24,598
\$150,000 < \$200,000	1,789	253,369	1,750	4,770	1,351	11,398	585	20,130
\$200,000 < \$500,000	1,960	442,130	2,083	11,642	1,785	26,387	770	37,715
\$500,000 < \$1,000,000	341	140,087	399	9,468	367	15,751	132	20,725
\$1,000,000 or Greater	174	224,516	205	33,699	198	29,603	59	10,924
Total	191,192	7,516,696	66,659	124,487	29,570	152,641	22,571	195,298

  

Maryland AGI	<u>Capital Gain or Loss</u>		<u>Taxable Pension Income</u>		<u>Rents, Royalties, Partnerships, Estates, or Trusts, etc</u>		<u>Federal AGI</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	5,094	11,721	15,177	202,159	2,725	(22,961)	94,038	1,682,468
\$25,000 < \$50,000	5,188	8,144	9,507	137,721	2,830	(1,631)	72,468	2,692,527
\$50,000 < \$75,000	3,690	10,308	4,069	70,173	1,951	1,045	23,470	1,489,586
\$75,000 < \$100,000	2,351	10,485	1,858	38,077	1,179	5,648	9,350	839,158
\$100,000 < \$150,000	2,338	18,979	1,264	34,938	1,219	14,024	5,955	739,764
\$150,000 < \$200,000	1,206	18,281	431	16,485	575	18,263	1,981	353,039
\$200,000 < \$500,000	1,668	73,088	422	17,911	951	78,268	2,231	655,761
\$500,000 < \$1,000,000	372	41,399	92	3,104	272	43,386	409	276,732
\$1,000,000 or Greater	198	282,009	35	2,357	158	106,354	209	699,184
Total	22,105	474,414	32,855	522,926	11,860	242,396	210,111	9,428,219

Table 6

**Selected Income and Tax Detail for Baltimore City - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	93,588	1,422,163	79,924	192,898	13,025	113,628	259,449	403,104
\$25,000 < \$50,000	72,517	2,543,912	39,618	121,704	32,887	366,518	152,661	353,422
\$50,000 < \$75,000	23,472	1,422,180	6,392	19,729	17,078	224,770	51,222	119,063
\$75,000 < \$100,000	9,352	801,808	1,351	4,368	8,000	119,849	23,118	53,808
\$100,000 < \$150,000	5,955	709,634	510	1,647	5,445	100,319	15,682	36,206
\$150,000 < \$200,000	1,981	340,562	124	373	1,857	42,566	5,326	12,165
\$200,000 < \$500,000	2,231	643,303	104	298	2,127	67,187	6,412	14,640
\$500,000 < \$1,000,000	409	274,213	(D)	(D)	409	23,173	1,240	2,803
\$1,000,000 or Greater	209	710,067	(D)	(D)	209	45,972	672	1,528
Total	209,714	8,867,842	128,023	341,017	81,037	1,103,982	515,782	996,739

  

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	45,906	19,127	41,160	8,472	47,785	14,056	26,995	11,383
\$25,000 < \$50,000	68,072	71,254	11,603	2,656	69,327	49,262	407	57
\$50,000 < \$75,000	23,339	48,708	*	*	23,376	32,287	-	-
\$75,000 < \$100,000	9,333	28,881	-	-	9,340	19,025	-	-
\$100,000 < \$150,000	5,931	26,504	-	-	5,937	17,430	-	-
\$150,000 < \$200,000	1,973	13,164	-	-	1,978	8,706	-	-
\$200,000 < \$500,000	2,221	25,610	-	-	2,229	17,116	-	-
\$500,000 < \$1,000,000	407	10,769	-	-	409	7,571	-	-
\$1,000,000 or Greater	209	29,483	-	-	209	20,208	-	-
Total	157,391	273,500	52,763	11,128	160,590	185,661	27,402	11,440



Table 6

**Selected Income and Tax Detail for Calvert County - Tax Year 2004**

(\$ 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	6,848	122,606	3,170	3,903	1,383	2,615	1,180	3,411
\$25,000 < \$50,000	7,012	256,593	3,545	3,340	1,468	3,008	1,222	6,639
\$50,000 < \$75,000	5,438	324,602	3,699	3,152	1,409	2,644	1,054	5,019
\$75,000 < \$100,000	4,444	365,794	3,488	2,635	1,430	2,443	905	6,361
\$100,000 < \$150,000	4,479	499,538	3,879	3,734	1,854	3,761	799	9,926
\$150,000 < \$200,000	1,253	185,076	1,191	1,895	693	1,956	249	6,841
\$200,000 < \$500,000	693	130,482	721	2,347	515	3,996	174	11,761
\$500,000 < \$1,000,000	70	21,034	78	1,145	60	843	36	3,059
\$1,000,000 or Greater	45	49,453	50	2,129	43	2,341	*	*
Total	30,282	1,955,178	19,821	24,280	8,855	23,607	5,619	53,017

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	1,031	3,320	2,112	37,370	500	(2,476)	8,859	171,653
\$25,000 < \$50,000	1,110	1,493	1,639	41,015	565	500	7,964	330,643
\$50,000 < \$75,000	1,056	2,380	1,207	34,123	615	1,110	5,810	386,405
\$75,000 < \$100,000	1,080	3,417	953	25,924	612	2,997	4,624	418,640
\$100,000 < \$150,000	1,433	7,049	1,103	31,809	744	5,992	4,613	570,005
\$150,000 < \$200,000	556	8,031	413	14,414	301	6,299	1,309	227,592
\$200,000 < \$500,000	488	19,136	258	11,640	325	22,366	752	203,715
\$500,000 < \$1,000,000	65	11,057	*	*	63	12,943	78	52,022
\$1,000,000 or Greater	45	24,535	*	*	46	54,466	50	135,323
Total	6,864	80,418	7,685	196,295	3,771	104,197	34,059	2,495,998

Table 6

**Selected Income and Tax Detail for Calvert County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	8,806	122,142	6,685	13,915	1,983	18,815	19,342	26,124
\$25,000 < \$50,000	7,964	293,106	3,599	10,360	4,363	56,598	16,919	37,274
\$50,000 < \$75,000	5,810	361,124	950	3,124	4,860	72,512	15,355	35,525
\$75,000 < \$100,000	4,624	401,016	284	1,009	4,339	72,775	14,068	33,154
\$100,000 < \$150,000	4,613	554,715	138	510	4,474	86,810	14,809	35,115
\$150,000 < \$200,000	1,309	222,167	(D)	(D)	1,309	28,688	4,171	9,848
\$200,000 < \$500,000	752	201,926	(D)	(D)	752	18,672	2,371	5,519
\$500,000 < \$1,000,000	78	52,629	(D)	(D)	78	3,294	236	541
\$1,000,000 or Greater	50	135,725	(D)	(D)	50	4,033	153	352
Total	34,006	2,344,550	11,656	28,918	22,208	362,197	87,424	183,452

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	5,804	2,372	1,664	293	5,921	1,589	1,112	457
\$25,000 < \$50,000	7,612	8,276	573	103	7,674	5,185	55	8
\$50,000 < \$75,000	5,788	11,501	-	-	5,793	6,999	-	-
\$75,000 < \$100,000	4,622	13,645	-	-	4,624	8,234	-	-
\$100,000 < \$150,000	4,610	20,153	-	-	4,612	12,104	-	-
\$150,000 < \$200,000	1,308	8,564	-	-	1,309	5,142	-	-
\$200,000 < \$500,000	752	8,223	-	-	752	4,977	-	-
\$500,000 < \$1,000,000	78	2,176	-	-	78	1,366	-	-
\$1,000,000 or Greater	50	5,358	-	-	50	3,678	-	-
Total	30,624	80,268	2,237	396	30,813	49,274	1,167	465

Table 6

**Selected Income and Tax Detail for Caroline County - Tax Year 2004**

(\$ 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	3,854	63,020	1,478	2,211	548	985	605	3,668
\$25,000 < \$50,000	3,441	117,294	1,632	1,986	595	1,309	637	4,183
\$50,000 < \$75,000	1,716	98,025	1,166	998	434	674	396	3,525
\$75,000 < \$100,000	855	66,074	641	652	266	614	184	2,150
\$100,000 < \$150,000	479	47,549	442	859	233	686	130	2,377
\$150,000 < \$200,000	94	12,464	93	185	68	245	55	1,691
\$200,000 or Greater	80	13,362	84	1,035	57	1,483	*	*
Total	10,519	417,788	5,536	7,926	2,201	5,996	2,007	17,594

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	382	2,417	823	10,659	320	(715)	4,623	80,985
\$25,000 < \$50,000	430	1,086	616	10,189	383	1,440	3,751	144,874
\$50,000 < \$75,000	286	1,277	333	5,711	252	1,419	1,799	115,130
\$75,000 < \$100,000	173	1,521	197	4,333	180	1,306	891	78,599
\$100,000 < \$150,000	173	2,620	121	2,668	139	2,503	511	61,032
\$150,000 < \$200,000	59	1,801	46	1,941	41	566	99	17,327
\$200,000 or Greater	66	10,015	*	*	58	9,985	89	46,439
Total	1,569	20,737	2,136	35,501	1,373	16,504	11,763	544,386

Table 6

**Selected Income and Tax Detail for Caroline County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,612	67,363	3,940	9,212	600	5,645	12,266	18,247
\$25,000 < \$50,000	3,752	134,755	2,263	7,320	1,489	16,482	8,650	19,681
\$50,000 < \$75,000	1,799	110,067	549	2,041	1,250	14,986	4,989	11,730
\$75,000 < \$100,000	891	76,202	161	608	730	9,948	2,728	6,445
\$100,000 < \$150,000	511	59,863	60	227	451	7,063	1,589	3,720
\$150,000 < \$200,000	99	17,165	(D)	(D)	99	1,748	314	736
\$200,000 or Greater	89	46,833	(D)	(D)	89	1,914	260	590
Total	11,753	512,248	6,973	19,408	4,708	57,786	30,796	61,149

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	2,711	1,129	1,437	251	2,780	728	1,001	427
\$25,000 < \$50,000	3,574	3,762	391	72	3,630	2,330	*	*
\$50,000 < \$75,000	1,783	3,496	-	-	1,796	2,138	-	-
\$75,000 < \$100,000	885	2,546	*	*	890	1,556	-	-
\$100,000 < \$150,000	507	2,145	-	-	510	1,285	-	-
\$150,000 < \$200,000	96	633	-	-	99	386	-	-
\$200,000 or Greater	88	2,042	-	-	89	1,166	-	-
Total	9,644	15,753	1,828	323	9,794	9,589	1,001	427

Table 6

**Selected Income and Tax Detail for Carroll County - Tax Year 2004**

(\$ 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	13,450	236,562	7,600	11,347	3,888	7,570	2,084	5,119
\$25,000 < \$50,000	14,126	498,485	8,234	10,475	3,910	8,887	2,324	20,401
\$50,000 < \$75,000	10,946	643,122	7,951	6,955	3,667	6,648	2,154	19,081
\$75,000 < \$100,000	8,840	729,476	7,173	5,180	3,578	5,393	1,658	15,761
\$100,000 < \$150,000	7,906	881,766	6,971	5,675	3,832	6,620	1,470	24,233
\$150,000 < \$200,000	2,132	319,377	2,034	4,088	1,346	4,626	433	12,564
\$200,000 < \$500,000	1,206	243,301	1,257	4,818	953	6,596	302	19,468
\$500,000 < \$1,000,000	109	37,612	126	2,246	105	1,998	37	3,267
\$1,000,000 or Greater	51	32,030	57	2,378	52	4,697	*	*
Total	58,766	3,621,731	41,403	53,162	21,331	53,035	10,462	119,894

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	2,775	2,593	4,438	62,179	1,189	(3,864)	17,638	322,531
\$25,000 < \$50,000	2,768	5,124	3,137	61,689	1,411	3,150	15,887	646,340
\$50,000 < \$75,000	2,568	6,123	2,036	44,218	1,314	3,885	11,481	757,487
\$75,000 < \$100,000	2,520	7,568	1,437	29,255	1,116	7,033	9,074	814,723
\$100,000 < \$150,000	2,910	14,125	1,364	31,655	1,304	16,946	8,109	992,430
\$150,000 < \$200,000	1,124	12,317	437	13,260	514	14,516	2,218	384,855
\$200,000 < \$500,000	895	38,111	264	8,282	588	41,488	1,331	368,580
\$500,000 < \$1,000,000	111	22,608	34	826	88	16,255	130	86,384
\$1,000,000 or Greater	53	49,958	*	*	46	33,671	57	126,285
Total	15,724	158,527	13,147	251,364	7,570	133,080	65,925	4,499,615

Table 6

**Selected Income and Tax Detail for Carroll County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	17,541	242,897	14,059	28,872	3,256	30,759	38,164	50,986
\$25,000 < \$50,000	15,889	580,290	8,373	24,280	7,514	90,318	34,015	74,830
\$50,000 < \$75,000	11,481	713,874	2,384	8,406	9,097	125,492	31,957	74,501
\$75,000 < \$100,000	9,074	786,180	725	2,712	8,348	128,009	28,334	67,012
\$100,000 < \$150,000	8,109	969,596	292	1,106	7,817	138,378	26,579	63,105
\$150,000 < \$200,000	2,218	376,859	71	272	2,147	44,225	7,449	17,608
\$200,000 < \$500,000	1,331	365,280	(D)	(D)	1,331	31,341	4,467	10,414
\$500,000 < \$1,000,000	130	87,812	(D)	(D)	130	5,092	394	907
\$1,000,000 or Greater	57	127,043	(D)	(D)	57	5,950	198	465
Total	65,830	4,249,831	25,904	65,648	39,697	599,564	171,557	359,828

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	12,500	5,300	2,603	486	12,670	3,838	1,541	633
\$25,000 < \$50,000	15,284	17,296	871	183	15,379	11,738	90	15
\$50,000 < \$75,000	11,432	23,290	*	*	11,441	15,416	-	-
\$75,000 < \$100,000	9,062	27,330	-	-	9,065	17,947	-	-
\$100,000 < \$150,000	8,105	35,741	-	-	8,107	23,393	-	-
\$150,000 < \$200,000	2,216	14,677	-	-	2,218	9,600	-	-
\$200,000 < \$500,000	1,330	14,953	-	-	1,331	9,867	-	-
\$500,000 < \$1,000,000	130	3,764	-	-	130	2,495	-	-
\$1,000,000 or Greater	56	4,883	-	-	57	3,679	-	-
Total	60,115	147,234	3,474	669	60,398	97,973	1,631	648

Table 6

**Selected Income and Tax Detail for Cecil County - Tax Year 2004**

(\$ 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	8,809	154,782	3,914	5,793	1,775	3,036	1,182	5,386
\$25,000 < \$50,000	9,439	335,614	4,344	4,013	1,750	2,942	1,302	9,063
\$50,000 < \$75,000	6,304	369,559	3,916	2,451	1,536	2,463	1,049	9,231
\$75,000 < \$100,000	3,955	325,744	2,984	1,987	1,226	1,862	616	6,273
\$100,000 < \$150,000	2,830	308,587	2,399	2,328	1,227	2,421	489	8,326
\$150,000 < \$200,000	519	72,546	489	1,426	326	1,522	113	3,849
\$200,000 < \$500,000	315	54,991	343	2,010	257	4,427	104	7,553
\$500,000 or Greater	73	29,127	86	1,578	71	3,709	32	5,190
Total	32,244	1,650,950	18,475	21,586	8,168	22,382	4,887	54,871

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	1,187	2,409	2,668	40,245	661	(1,865)	11,043	212,397
\$25,000 < \$50,000	1,191	2,463	1,856	32,672	732	1,660	10,164	408,850
\$50,000 < \$75,000	1,003	3,053	1,234	22,428	681	1,649	6,509	425,331
\$75,000 < \$100,000	852	3,600	800	14,740	487	2,048	4,054	362,471
\$100,000 < \$150,000	918	6,764	627	14,152	512	6,563	2,915	355,295
\$150,000 < \$200,000	288	6,176	143	4,107	161	4,027	551	96,302
\$200,000 < \$500,000	238	12,539	108	3,514	178	14,864	362	100,848
\$500,000 or Greater	75	21,628	*	*	69	23,791	89	87,488
Total	5,752	58,632	7,436	131,858	3,481	52,737	35,687	2,048,982

Table 6

**Selected Income and Tax Detail for Cecil County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	10,967	152,199	9,230	19,715	1,577	13,190	27,066	36,378
\$25,000 < \$50,000	10,164	371,266	5,943	18,252	4,218	45,637	22,635	51,059
\$50,000 < \$75,000	6,509	402,764	1,733	6,151	4,776	58,975	17,762	41,641
\$75,000 < \$100,000	4,054	349,903	437	1,667	3,616	50,176	12,086	28,603
\$100,000 < \$150,000	2,915	345,649	190	714	2,725	44,037	8,926	21,152
\$150,000 < \$200,000	551	93,666	42	162	509	9,822	1,684	3,927
\$200,000 < \$500,000	362	99,311	31	118	331	9,007	1,159	2,667
\$500,000 or Greater	89	87,580	(D)	(D)	89	3,518	264	596
Total	35,611	1,902,338	17,606	46,779	17,841	234,362	91,582	186,023

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	7,192	2,693	2,365	422	7,433	2,023	1,446	584
\$25,000 < \$50,000	9,426	8,668	892	178	9,852	7,001	50	8
\$50,000 < \$75,000	6,109	9,568	*	*	6,496	8,285	-	-
\$75,000 < \$100,000	3,803	8,341	-	-	4,050	7,545	-	-
\$100,000 < \$150,000	2,690	8,484	-	-	2,915	7,833	-	-
\$150,000 < \$200,000	512	2,537	-	-	551	2,233	-	-
\$200,000 < \$500,000	349	2,961	-	-	362	2,451	-	-
\$500,000 or Greater	84	2,713	-	-	89	2,337	-	-
Total	30,165	45,965	3,257	600	31,748	39,708	1,496	592



Table 6

**Selected Income and Tax Detail for Charles County - Tax Year 2004**

(\$ 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	12,263	227,402	5,033	5,311	1,688	2,286	1,761	3,848
\$25,000 < \$50,000	13,051	491,051	5,702	5,059	1,757	2,594	1,765	3,855
\$50,000 < \$75,000	9,249	554,818	5,664	4,110	1,835	2,251	1,536	4,807
\$75,000 < \$100,000	6,478	533,365	4,779	3,062	1,709	1,989	1,165	6,112
\$100,000 < \$150,000	6,114	681,292	5,059	3,263	2,041	2,649	1,042	10,391
\$150,000 < \$200,000	1,659	244,092	1,507	1,976	742	1,654	297	7,887
\$200,000 < \$500,000	678	126,299	686	2,593	458	3,871	176	9,084
\$500,000 < \$1,000,000	62	21,301	73	1,196	61	1,084	30	4,964
\$1,000,000 or Greater	45	29,592	50	3,272	43	1,928	*	*
Total	49,599	2,909,212	28,553	29,842	10,334	20,306	7,772	50,948

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	1,248	1,491	3,567	65,805	688	(1,854)	15,391	309,541
\$25,000 < \$50,000	1,324	2,609	2,742	63,404	904	11,200	14,277	590,722
\$50,000 < \$75,000	1,306	3,058	2,034	48,848	842	103	9,667	636,084
\$75,000 < \$100,000	1,220	3,357	1,645	37,787	787	2,271	6,632	599,035
\$100,000 < \$150,000	1,524	8,143	1,824	48,613	980	5,381	6,218	767,930
\$150,000 < \$200,000	616	7,315	584	20,001	333	6,099	1,703	293,572
\$200,000 < \$500,000	434	19,492	277	11,801	326	23,883	728	198,990
\$500,000 < \$1,000,000	65	7,363	*	*	56	13,825	73	49,674
\$1,000,000 or Greater	44	28,040	*	*	47	34,606	51	99,988
Total	7,781	80,868	12,673	296,258	4,963	95,514	54,740	3,545,536

Table 6

**Selected Income and Tax Detail for Charles County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	15,257	212,174	11,989	25,467	3,043	27,481	34,624	48,382
\$25,000 < \$50,000	14,279	526,253	6,601	19,112	7,674	102,754	29,743	65,633
\$50,000 < \$75,000	9,667	597,378	1,808	5,905	7,858	126,291	23,435	54,371
\$75,000 < \$100,000	6,634	575,505	448	1,603	6,185	112,080	18,874	44,547
\$100,000 < \$150,000	6,218	747,203	184	679	6,034	125,600	19,394	46,053
\$150,000 < \$200,000	1,703	288,168	38	146	1,665	38,474	5,288	12,548
\$200,000 < \$500,000	728	196,630	32	116	696	18,711	2,213	5,152
\$500,000 < \$1,000,000	73	49,374	(D)	(D)	73	3,112	237	546
\$1,000,000 or Greater	51	101,369	(D)	(D)	51	6,372	155	350
Total	54,610	3,294,054	21,100	53,028	33,279	560,875	133,963	277,582

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	9,673	3,930	3,440	647	9,881	2,735	2,250	938
\$25,000 < \$50,000	13,606	14,756	1,089	216	13,748	9,608	98	15
\$50,000 < \$75,000	9,628	18,910	*	*	9,634	11,912	-	-
\$75,000 < \$100,000	6,625	19,370	-	-	6,629	12,101	-	-
\$100,000 < \$150,000	6,215	26,852	-	-	6,218	16,671	-	-
\$150,000 < \$200,000	1,703	11,100	-	-	1,703	6,873	-	-
\$200,000 < \$500,000	724	7,840	-	-	728	5,007	-	-
\$500,000 < \$1,000,000	73	2,073	-	-	73	1,326	-	-
\$1,000,000 or Greater	51	4,212	-	-	51	2,745	-	-
Total	48,298	109,043	4,529	863	48,665	68,978	2,348	953

Table 6

**Selected Income and Tax Detail for Dorchester County - Tax Year 2004**

(\$ 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	4,142	68,648	1,714	3,933	643	1,336	716	3,786
\$25,000 < \$50,000	3,434	112,867	1,727	2,491	639	1,893	624	4,314
\$50,000 < \$75,000	1,433	83,983	1,047	1,322	400	1,525	362	2,883
\$75,000 < \$100,000	689	52,921	595	759	279	763	187	2,272
\$100,000 < \$150,000	368	35,180	354	1,012	215	1,765	112	2,797
\$150,000 < \$200,000	102	10,203	117	820	90	1,151	42	1,749
\$200,000 or Greater	108	39,045	141	1,914	116	3,046	55	3,305
Total	10,276	402,847	5,695	12,251	2,382	11,479	2,098	21,106

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	439	1,163	1,064	13,363	338	(1,661)	5,167	89,302
\$25,000 < \$50,000	476	1,480	744	12,643	370	920	3,817	146,108
\$50,000 < \$75,000	303	1,826	362	7,784	223	(3,190)	1,567	101,288
\$75,000 < \$100,000	191	1,621	181	4,519	147	1,205	742	66,367
\$100,000 < \$150,000	171	3,233	93	2,567	143	1,801	406	49,598
\$150,000 < \$200,000	89	3,373	33	1,003	75	3,147	124	22,004
\$200,000 or Greater	116	23,680	42	1,399	95	4,117	144	78,507
Total	1,785	36,376	2,519	43,278	1,391	6,339	11,967	553,174

Table 6

**Selected Income and Tax Detail for Dorchester County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,160	74,967	4,456	10,557	621	5,556	14,088	20,506
\$25,000 < \$50,000	3,817	133,939	2,480	7,994	1,337	14,244	8,741	19,712
\$50,000 < \$75,000	1,567	95,334	552	2,042	1,014	12,126	4,162	9,623
\$75,000 < \$100,000	742	63,680	156	599	586	7,598	2,118	4,943
\$100,000 < \$150,000	406	48,346	57	201	349	5,786	1,173	2,722
\$150,000 < \$200,000	124	21,420	(D)	(D)	124	2,427	367	810
\$200,000 or Greater	144	78,701	(D)	(D)	144	5,309	408	882
Total	11,960	516,387	7,701	21,393	4,175	53,046	31,057	59,198

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	3,038	1,282	1,687	296	3,127	807	1,093	436
\$25,000 < \$50,000	3,634	3,895	487	94	3,672	2,316	*	*
\$50,000 < \$75,000	1,559	3,199	-	-	1,563	1,874	-	-
\$75,000 < \$100,000	738	2,258	-	-	742	1,324	-	-
\$100,000 < \$150,000	404	1,784	-	-	406	1,039	-	-
\$150,000 < \$200,000	123	815	-	-	123	476	-	-
\$200,000 or Greater	142	3,305	-	-	143	1,900	-	-
Total	9,638	16,538	2,174	390	9,776	9,736	1,093	436

Table 6

**Selected Income and Tax Detail for Frederick County - Tax Year 2004**

(\$ 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	19,289	364,995	9,013	15,191	4,337	9,298	2,778	20,648
\$25,000 < \$50,000	21,244	771,581	10,654	12,545	4,912	10,771	3,035	24,521
\$50,000 < \$75,000	14,793	902,079	10,014	8,878	4,586	9,406	2,680	23,837
\$75,000 < \$100,000	11,189	932,875	8,699	6,999	4,240	8,148	2,125	17,258
\$100,000 < \$150,000	10,274	1,158,128	8,732	6,760	5,051	9,925	1,895	31,879
\$150,000 < \$200,000	2,856	423,925	2,693	3,933	1,783	6,345	601	20,064
\$200,000 < \$500,000	1,939	405,443	1,978	9,743	1,528	11,595	501	33,828
\$500,000 < \$1,000,000	185	76,239	206	3,424	184	3,504	79	8,410
\$1,000,000 or Greater	103	85,321	112	10,689	105	4,907	*	*
Total	81,872	5,120,586	52,101	78,162	26,726	73,899	13,694	180,445

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	3,273	7,747	5,289	80,472	1,482	(13,366)	24,326	465,236
\$25,000 < \$50,000	3,614	7,291	4,170	87,998	1,817	3,098	23,560	966,308
\$50,000 < \$75,000	3,407	8,065	2,835	64,088	1,738	5,741	15,702	1,034,567
\$75,000 < \$100,000	3,187	9,876	1,957	42,978	1,551	10,577	11,554	1,043,587
\$100,000 < \$150,000	3,894	20,860	1,896	45,948	1,755	15,314	10,544	1,302,047
\$150,000 < \$200,000	1,559	22,843	686	21,075	684	16,986	2,998	522,505
\$200,000 < \$500,000	1,470	58,267	446	14,976	868	51,081	2,101	588,819
\$500,000 < \$1,000,000	182	20,102	66	1,935	152	31,759	212	146,595
\$1,000,000 or Greater	106	67,924	*	*	89	92,720	113	270,905
Total	20,692	222,975	17,345	359,470	10,136	213,910	91,110	6,340,569

Table 6

**Selected Income and Tax Detail for Frederick County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	24,200	325,082	18,963	39,214	4,857	45,574	53,363	72,009
\$25,000 < \$50,000	23,587	862,537	12,345	34,951	11,240	135,247	48,659	106,967
\$50,000 < \$75,000	15,706	971,274	3,513	11,677	12,190	169,829	40,672	94,116
\$75,000 < \$100,000	11,555	1,001,673	1,021	3,656	10,534	168,691	34,854	82,086
\$100,000 < \$150,000	10,545	1,265,483	406	1,478	10,139	191,900	33,972	80,366
\$150,000 < \$200,000	2,998	511,196	102	364	2,896	62,148	9,711	22,880
\$200,000 < \$500,000	2,102	581,023	97	342	2,005	53,025	6,744	15,731
\$500,000 < \$1,000,000	212	146,271	(D)	(D)	212	8,516	703	1,612
\$1,000,000 or Greater	113	275,125	(D)	(D)	113	7,530	374	847
Total	91,018	5,939,664	36,447	91,682	54,186	842,460	229,052	476,614

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	16,685	7,139	4,143	775	16,959	5,035	2,652	1,129
\$25,000 < \$50,000	22,667	25,840	1,526	296	22,798	17,032	179	31
\$50,000 < \$75,000	15,637	32,018	*	*	15,652	20,589	-	-
\$75,000 < \$100,000	11,533	34,644	-	-	11,537	22,118	-	-
\$100,000 < \$150,000	10,540	46,154	*	*	10,542	29,355	-	-
\$150,000 < \$200,000	2,996	19,785	-	-	2,998	12,604	-	-
\$200,000 < \$500,000	2,099	23,539	-	-	2,101	15,153	-	-
\$500,000 < \$1,000,000	212	6,078	-	-	212	4,030	-	-
\$1,000,000 or Greater	113	10,969	-	-	113	7,896	-	-
Total	82,482	206,166	5,669	1,071	82,912	133,812	2,831	1,160

Table 6

**Selected Income and Tax Detail for Garrett County - Tax Year 2004**

(\$ 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	3,340	54,434	1,603	2,616	694	1,141	675	3,585
\$25,000 < \$50,000	2,839	97,472	1,507	1,692	588	1,057	642	5,290
\$50,000 < \$75,000	1,476	81,435	1,042	917	428	867	355	4,239
\$75,000 < \$100,000	582	43,469	503	697	245	516	155	3,571
\$100,000 < \$150,000	295	26,944	281	702	176	749	116	3,219
\$150,000 < \$200,000	80	8,300	82	563	60	293	39	2,068
\$200,000 < \$500,000	126	20,121	136	1,200	133	1,614	62	6,983
\$500,000 or Greater	*	*	30	546	*	*	*	*
Total	8,738	332,175	5,184	8,933	2,324	6,237	2,044	28,955

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	594	1,236	929	11,685	334	(344)	4,272	74,317
\$25,000 < \$50,000	480	1,814	581	10,526	360	1,248	3,184	125,510
\$50,000 < \$75,000	309	2,889	336	7,138	239	886	1,588	101,292
\$75,000 < \$100,000	194	1,690	141	3,223	147	1,015	636	56,083
\$100,000 < \$150,000	170	3,401	78	2,240	115	2,474	335	40,479
\$150,000 < \$200,000	59	2,017	57	1,872	54	1,755	95	16,424
\$200,000 < \$500,000	135	19,479	*	*	115	18,863	139	40,164
\$500,000 or Greater	*	*	*	*	*	*	31	30,701
Total	1,941	32,526	2,122	36,684	1,364	25,897	10,280	484,970

Table 6

**Selected Income and Tax Detail for Garrett County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,252	60,137	3,718	8,406	466	4,087	11,679	15,885
\$25,000 < \$50,000	3,184	114,951	2,301	8,066	883	9,580	8,341	19,189
\$50,000 < \$75,000	1,588	95,919	739	2,784	849	9,671	4,490	10,500
\$75,000 < \$100,000	636	54,026	166	634	470	5,979	1,959	4,591
\$100,000 < \$150,000	335	39,480	56	206	279	4,022	1,010	2,352
\$150,000 < \$200,000	95	16,290	(D)	(D)	95	1,562	300	681
\$200,000 < \$500,000	139	40,487	(D)	(D)	139	3,036	398	910
\$500,000 or Greater	31	31,018	(D)	(D)	31	1,949	92	204
Total	10,260	452,308	6,980	20,096	3,212	39,886	28,269	54,312

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	2,786	1,156	984	163	2,830	728	634	238
\$25,000 < \$50,000	3,020	3,363	394	83	3,048	1,987	*	*
\$50,000 < \$75,000	1,584	3,360	*	*	1,586	1,934	-	-
\$75,000 < \$100,000	636	1,972	-	-	636	1,135	-	-
\$100,000 < \$150,000	335	1,536	-	-	335	872	-	-
\$150,000 < \$200,000	95	650	-	-	95	372	-	-
\$200,000 < \$500,000	139	1,653	-	-	139	968	-	-
\$500,000 or Greater	31	1,158	-	-	31	765	-	-
Total	8,626	14,848	1,378	246	8,700	8,761	634	238



Table 6

**Selected Income and Tax Detail for Harford County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	20,294	350,031	10,612	15,357	5,062	8,551	2,744	16,468
\$25,000 < \$50,000	22,327	794,263	11,997	12,205	5,186	9,852	2,967	20,224
\$50,000 < \$75,000	16,099	946,544	11,225	9,384	4,916	8,151	2,683	20,607
\$75,000 < \$100,000	11,684	958,171	9,359	7,528	4,436	7,124	2,032	18,851
\$100,000 < \$150,000	10,134	1,120,530	8,871	7,457	4,772	8,145	1,752	23,792
\$150,000 < \$200,000	2,524	378,043	2,390	3,241	1,573	3,887	488	12,558
\$200,000 < \$500,000	1,676	341,636	1,714	6,025	1,297	9,367	426	22,388
\$500,000 < \$1,000,000	177	69,592	185	2,937	162	2,076	63	4,370
\$1,000,000 or Greater	90	82,220	108	7,063	96	9,015	*	*
Total	85,005	5,041,030	56,461	71,197	27,500	66,168	13,155	139,258

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	3,633	4,814	7,054	114,281	1,389	(11,792)	26,573	506,387
\$25,000 < \$50,000	3,813	5,217	5,116	105,898	1,731	2,081	24,776	1,007,663
\$50,000 < \$75,000	3,530	7,557	3,484	70,545	1,822	3,210	16,853	1,106,565
\$75,000 < \$100,000	3,094	7,748	2,368	47,879	1,493	9,769	11,998	1,076,741
\$100,000 < \$150,000	3,661	16,652	2,157	50,106	1,721	21,426	10,341	1,266,623
\$150,000 < \$200,000	1,336	14,549	589	16,840	615	19,823	2,615	455,345
\$200,000 < \$500,000	1,231	45,065	363	12,294	767	53,921	1,803	497,943
\$500,000 < \$1,000,000	155	15,686	53	1,085	136	32,051	192	127,264
\$1,000,000 or Greater	94	46,749	*	*	85	84,147	109	250,232
Total	20,547	164,037	21,184	418,928	9,759	214,636	95,260	6,294,763

Table 6

**Selected Income and Tax Detail for Harford County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	26,414	367,763	21,544	45,345	4,527	41,287	60,778	82,040
\$25,000 < \$50,000	24,777	907,564	12,787	37,453	11,987	135,696	52,180	115,905
\$50,000 < \$75,000	16,853	1,043,033	3,602	12,365	13,249	172,595	44,759	104,292
\$75,000 < \$100,000	11,998	1,039,138	1,003	3,638	10,995	162,135	36,454	86,151
\$100,000 < \$150,000	10,341	1,235,399	417	1,582	9,924	170,023	33,003	78,217
\$150,000 < \$200,000	2,615	445,438	73	262	2,542	52,352	8,579	20,269
\$200,000 < \$500,000	1,803	493,903	78	280	1,725	43,779	6,052	14,200
\$500,000 < \$1,000,000	192	129,248	(D)	(D)	192	7,847	621	1,444
\$1,000,000 or Greater	109	257,936	(D)	(D)	109	10,004	325	755
Total	95,102	5,919,422	39,504	100,925	55,250	795,718	242,751	503,273

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	18,111	7,590	4,647	905	18,438	5,545	2,922	1,180
\$25,000 < \$50,000	23,916	27,140	1,642	337	24,127	18,589	128	23
\$50,000 < \$75,000	16,778	34,455	-	-	16,829	23,066	-	-
\$75,000 < \$100,000	11,975	36,234	*	*	11,991	24,088	-	-
\$100,000 < \$150,000	10,318	45,394	-	-	10,339	30,159	-	-
\$150,000 < \$200,000	2,612	17,202	-	-	2,615	11,400	-	-
\$200,000 < \$500,000	1,797	19,784	-	-	1,802	13,331	-	-
\$500,000 < \$1,000,000	191	5,394	-	-	192	3,671	-	-
\$1,000,000 or Greater	109	10,047	-	-	109	7,564	-	-
Total	85,807	203,240	6,289	1,242	86,442	137,413	3,050	1,203

Table 6

**Selected Income and Tax Detail for Howard County - Tax Year 2004**

(\$ 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	19,165	367,096	9,423	13,336	4,973	10,518	3,220	14,482
\$25,000 < \$50,000	20,919	784,873	11,502	12,750	5,522	12,611	3,310	29,910
\$50,000 < \$75,000	15,709	939,160	11,379	10,389	5,635	11,980	2,912	21,858
\$75,000 < \$100,000	12,775	1,054,168	10,556	9,306	5,805	11,649	2,535	28,272
\$100,000 < \$150,000	15,953	1,815,380	14,397	14,825	8,989	20,546	3,386	63,448
\$150,000 < \$200,000	7,123	1,104,202	6,799	8,974	4,816	13,540	1,494	44,321
\$200,000 < \$500,000	5,557	1,237,173	5,543	14,197	4,442	23,077	1,529	94,254
\$500,000 < \$1,000,000	675	299,694	729	10,787	657	10,347	185	20,581
\$1,000,000 or Greater	327	367,989	355	23,105	339	22,329	81	9,118
Total	98,203	7,969,735	70,683	117,669	41,178	136,597	18,652	326,244

  

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	3,869	8,636	4,585	72,012	1,421	(24,052)	23,978	451,302
\$25,000 < \$50,000	4,359	5,812	4,101	96,706	1,857	3,477	23,651	987,611
\$50,000 < \$75,000	4,457	8,214	2,974	79,135	2,014	7,885	16,833	1,123,445
\$75,000 < \$100,000	4,669	9,257	2,246	60,404	1,891	12,325	13,285	1,212,801
\$100,000 < \$150,000	7,263	20,625	2,822	76,162	2,923	26,930	16,373	2,058,872
\$150,000 < \$200,000	4,076	20,966	1,372	42,957	1,480	38,327	7,308	1,284,315
\$200,000 < \$500,000	4,117	79,805	1,069	39,001	2,040	136,231	5,828	1,629,840
\$500,000 < \$1,000,000	648	59,719	122	3,103	452	90,252	743	500,598
\$1,000,000 or Greater	342	261,257	60	2,317	265	229,142	363	921,404
Total	33,800	474,291	19,351	471,799	14,343	520,517	108,362	10,170,188

Table 6

**Selected Income and Tax Detail for Howard County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	23,835	313,372	18,456	37,269	4,954	47,531	50,418	69,696
\$25,000 < \$50,000	23,662	873,358	12,005	32,479	11,651	149,321	47,465	102,867
\$50,000 < \$75,000	16,834	1,042,587	4,159	12,316	12,672	189,377	39,420	89,616
\$75,000 < \$100,000	13,286	1,154,252	1,464	4,730	11,819	200,812	37,052	86,448
\$100,000 < \$150,000	16,373	1,994,151	689	2,389	15,682	309,661	52,136	123,014
\$150,000 < \$200,000	7,309	1,253,836	153	558	7,156	162,853	24,425	57,834
\$200,000 < \$500,000	5,828	1,603,889	116	397	5,712	157,833	19,844	46,923
\$500,000 < \$1,000,000	743	499,665	31	104	712	28,711	2,617	6,144
\$1,000,000 or Greater	363	934,270	(D)	(D)	363	36,844	1,257	2,924
Total	108,233	9,669,380	37,073	90,242	70,721	1,282,943	274,634	585,466

  

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	16,319	6,782	4,272	818	16,585	5,199	2,804	1,208
\$25,000 < \$50,000	22,562	25,851	1,379	307	22,758	18,531	165	29
\$50,000 < \$75,000	16,730	34,527	*	*	16,746	24,040	-	-
\$75,000 < \$100,000	13,262	39,985	-	-	13,270	27,592	-	-
\$100,000 < \$150,000	16,353	72,609	-	-	16,363	49,891	-	-
\$150,000 < \$200,000	7,304	48,193	-	-	7,309	33,043	-	-
\$200,000 < \$500,000	5,819	64,625	-	-	5,827	44,760	-	-
\$500,000 < \$1,000,000	739	20,959	-	-	743	14,871	-	-
\$1,000,000 or Greater	362	40,132	-	-	363	28,624	-	-
Total	99,450	353,663	5,651	1,125	99,964	246,551	2,969	1,237

Table 6

**Selected Income and Tax Detail for Kent County - Tax Year 2004**

(\$ 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	2,132	37,036	1,248	2,431	679	2,200	453	1,724
\$25,000 < \$50,000	1,809	59,857	1,199	2,233	624	2,473	371	3,208
\$50,000 < \$75,000	948	52,160	788	1,376	410	2,367	255	3,939
\$75,000 < \$100,000	525	39,176	508	973	300	2,285	137	1,654
\$100,000 < \$150,000	354	33,040	397	1,120	268	3,189	129	2,727
\$150,000 < \$200,000	119	12,573	144	1,067	124	2,226	50	2,565
\$200,000 < \$500,000	154	28,426	178	1,809	156	4,343	71	7,027
\$500,000 or Greater	*	*	52	3,386	49	8,748	*	*
Total	6,041	262,268	4,514	14,395	2,610	27,831	1,466	22,844

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	496	1,566	739	10,247	244	(1,305)	2,904	52,658
\$25,000 < \$50,000	447	1,431	511	10,253	248	712	2,179	87,772
\$50,000 < \$75,000	296	1,214	304	7,207	209	1,063	1,113	74,721
\$75,000 < \$100,000	245	2,297	173	5,077	153	674	611	55,581
\$100,000 < \$150,000	247	4,515	146	5,580	161	2,242	445	55,974
\$150,000 < \$200,000	112	3,368	50	2,166	64	2,519	155	28,064
\$200,000 < \$500,000	156	13,415	78	3,528	102	5,673	183	54,964
\$500,000 or Greater	46	24,849	*	*	43	17,777	52	64,370
Total	2,045	52,655	2,001	44,059	1,224	29,355	7,642	474,104

Table 6

**Selected Income and Tax Detail for Kent County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	2,896	38,782	2,297	5,137	527	5,052	7,346	9,878
\$25,000 < \$50,000	2,179	77,340	1,241	3,903	938	10,791	4,907	10,657
\$50,000 < \$75,000	1,113	68,556	345	1,239	768	10,495	2,977	6,689
\$75,000 < \$100,000	611	52,954	104	390	506	7,436	1,781	4,046
\$100,000 < \$150,000	445	53,556	56	205	389	7,063	1,253	2,801
\$150,000 < \$200,000	155	26,610	(D)	(D)	155	3,531	463	1,020
\$200,000 < \$500,000	183	54,105	(D)	(D)	183	4,765	521	1,129
\$500,000 or Greater	52	65,357	(D)	(D)	52	5,625	147	304
Total	7,634	437,260	4,043	10,874	3,518	54,758	19,395	36,524

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	1,832	750	654	114	1,874	470	385	148
\$25,000 < \$50,000	2,067	2,138	187	33	2,099	1,308	*	*
\$50,000 < \$75,000	1,080	2,041	-	-	1,102	1,293	-	-
\$75,000 < \$100,000	605	1,700	*	*	610	1,060	-	-
\$100,000 < \$150,000	436	1,770	-	-	445	1,122	-	-
\$150,000 < \$200,000	152	953	-	-	155	569	-	-
\$200,000 < \$500,000	179	2,041	-	-	183	1,244	-	-
\$500,000 or Greater	52	2,104	-	-	52	1,533	-	-
Total	6,403	13,497	841	147	6,520	8,599	385	148

Table 6

**Selected Income and Tax Detail for Montgomery County - Tax Year 2004**

(\$ 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	81,216	1,604,750	38,276	74,307	20,714	59,678	17,280	103,922
\$25,000 < \$50,000	86,087	3,210,309	46,412	64,022	23,085	71,434	14,428	134,018
\$50,000 < \$75,000	50,726	3,041,236	39,281	55,721	20,925	84,049	10,377	127,877
\$75,000 < \$100,000	35,263	2,898,733	31,076	42,798	18,552	67,059	8,067	124,966
\$100,000 < \$150,000	40,983	4,567,239	38,970	62,514	26,088	105,517	10,419	239,562
\$150,000 < \$200,000	19,431	2,946,545	19,347	42,610	14,639	77,977	5,283	189,062
\$200,000 < \$500,000	20,154	4,478,161	21,554	91,882	18,284	192,797	6,737	456,033
\$500,000 < \$1,000,000	3,374	1,413,359	4,140	66,099	3,859	95,945	1,201	162,399
\$1,000,000 or Greater	1,853	2,296,262	2,336	597,463	2,240	405,132	607	128,598
Total	339,087	26,456,594	241,392	1,097,416	148,386	1,159,588	74,399	1,666,437

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	16,721	112,414	17,768	307,347	6,035	(165,484)	104,276	1,845,161
\$25,000 < \$50,000	18,472	30,620	16,955	454,698	7,231	7,164	99,901	4,175,227
\$50,000 < \$75,000	17,057	45,321	11,706	401,650	7,232	22,379	57,737	3,922,367
\$75,000 < \$100,000	15,344	43,231	7,557	269,053	6,373	31,758	38,741	3,593,412
\$100,000 < \$150,000	22,154	102,028	8,804	315,384	9,238	100,836	44,014	5,612,386
\$150,000 < \$200,000	12,781	118,710	4,303	165,703	4,862	108,216	20,728	3,701,913
\$200,000 < \$500,000	17,075	438,760	4,725	203,731	9,119	741,692	22,448	6,597,871
\$500,000 < \$1,000,000	3,800	329,006	719	31,147	2,824	841,348	4,202	2,911,018
\$1,000,000 or Greater	2,238	1,346,386	383	19,820	1,873	1,882,826	2,352	6,869,111
Total	125,642	2,566,476	72,920	2,168,532	54,787	3,570,735	394,399	39,228,466

Table 6

**Selected Income and Tax Detail for Montgomery County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	103,849	1,207,557	75,188	153,143	27,033	257,185	227,916	316,301
\$25,000 < \$50,000	100,221	3,654,795	46,593	126,664	53,612	731,790	206,409	444,461
\$50,000 < \$75,000	57,776	3,556,327	15,113	43,565	42,650	680,402	136,262	302,652
\$75,000 < \$100,000	38,758	3,360,517	5,229	16,323	33,524	601,377	104,029	236,710
\$100,000 < \$150,000	44,018	5,357,963	2,765	9,029	41,245	863,604	133,780	308,763
\$150,000 < \$200,000	20,731	3,562,510	733	2,507	19,995	490,489	66,689	154,866
\$200,000 < \$500,000	22,449	6,425,372	711	2,396	21,738	686,712	74,039	171,204
\$500,000 < \$1,000,000	4,202	2,865,931	96	310	4,105	198,318	14,353	33,198
\$1,000,000 or Greater	2,352	6,915,141	58	196	2,293	375,255	8,111	18,648
Total	394,356	36,906,113	146,486	354,133	246,195	4,885,132	971,588	1,986,803

  

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	68,378	27,559	21,279	3,953	69,717	21,233	14,342	6,241
\$25,000 < \$50,000	94,517	103,015	6,761	1,419	95,331	73,838	1,035	180
\$50,000 < \$75,000	57,217	116,162	*	*	57,302	80,947	-	-
\$75,000 < \$100,000	38,587	115,925	*	*	38,627	80,194	-	-
\$100,000 < \$150,000	43,913	193,726	-	-	43,955	133,649	-	-
\$150,000 < \$200,000	20,690	135,051	-	-	20,720	93,268	-	-
\$200,000 < \$500,000	22,377	250,061	-	-	22,438	178,082	-	-
\$500,000 < \$1,000,000	4,177	107,638	-	-	4,200	84,291	-	-
\$1,000,000 or Greater	2,334	253,409	-	-	2,350	208,673	-	-
Total	352,190	1,302,546	28,040	5,372	354,640	954,175	15,377	6,421



Table 6

**Selected Income and Tax Detail for Prince George's County - Tax Year 2004**

(\$ 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	92,337	1,683,938	26,970	25,074	9,304	13,702	16,351	37,388
\$25,000 < \$50,000	106,977	3,907,241	35,475	25,116	10,445	15,278	14,984	3,150
\$50,000 < \$75,000	56,805	3,381,101	30,683	18,735	9,572	14,734	9,504	12,906
\$75,000 < \$100,000	30,058	2,460,866	20,409	14,029	7,484	11,446	6,041	17,518
\$100,000 < \$150,000	23,899	2,663,122	18,840	15,993	8,012	16,454	5,455	31,464
\$150,000 < \$200,000	6,375	966,016	5,724	7,458	2,930	7,644	1,481	22,851
\$200,000 < \$500,000	2,658	519,419	2,626	9,329	1,776	12,701	751	34,511
\$500,000 < \$1,000,000	149	50,204	174	2,764	136	3,949	70	6,212
\$1,000,000 or Greater	65	45,962	82	7,389	70	8,826	*	*
Total	319,323	15,677,869	140,983	125,887	49,729	104,734	54,637	166,000

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	6,528	5,124	21,346	391,398	3,621	(22,507)	112,369	2,179,214
\$25,000 < \$50,000	7,564	7,700	18,303	407,620	4,503	(14,161)	114,619	4,507,673
\$50,000 < \$75,000	6,939	14,054	12,181	290,459	4,325	(12,116)	59,353	3,824,103
\$75,000 < \$100,000	5,444	17,341	7,639	190,554	3,323	(7,658)	30,945	2,773,459
\$100,000 < \$150,000	6,026	33,315	7,024	202,319	3,762	(4,248)	24,483	3,025,416
\$150,000 < \$200,000	2,394	25,909	2,172	77,719	1,077	10,315	6,580	1,142,820
\$200,000 < \$500,000	1,657	59,845	978	47,023	961	44,554	2,852	750,239
\$500,000 < \$1,000,000	142	19,676	74	3,896	125	29,116	178	119,378
\$1,000,000 or Greater	74	54,001	*	*	74	83,676	84	204,950
Total	36,768	236,965	69,717	1,610,989	21,771	106,971	351,463	18,527,252

Table 6

**Selected Income and Tax Detail for Prince George's County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	111,197	1,646,015	81,933	185,396	27,994	269,725	275,916	415,146
\$25,000 < \$50,000	114,653	4,164,183	46,122	140,790	68,508	984,542	243,066	550,869
\$50,000 < \$75,000	59,364	3,628,961	9,683	30,354	49,669	893,464	133,491	309,378
\$75,000 < \$100,000	30,946	2,662,822	2,111	6,911	28,832	606,969	80,298	188,277
\$100,000 < \$150,000	24,485	2,933,773	694	2,407	23,788	590,707	73,120	172,419
\$150,000 < \$200,000	6,580	1,114,245	136	489	6,443	184,574	20,248	47,705
\$200,000 < \$500,000	2,852	737,401	87	304	2,764	89,051	8,729	20,284
\$500,000 < \$1,000,000	178	118,979	(D)	(D)	178	7,598	537	1,215
\$1,000,000 or Greater	84	204,153	(D)	(D)	84	11,218	254	538
Total	350,339	17,210,532	140,766	366,651	208,260	3,637,848	835,659	1,705,831

  

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	59,688	23,404	36,625	7,301	61,724	18,218	24,960	11,025
\$25,000 < \$50,000	107,077	105,746	12,189	2,615	108,697	76,998	1,200	191
\$50,000 < \$75,000	59,000	110,104	*	*	59,059	76,662	-	-
\$75,000 < \$100,000	30,880	86,348	-	-	30,897	59,541	-	-
\$100,000 < \$150,000	24,451	101,117	-	-	24,462	69,383	-	-
\$150,000 < \$200,000	6,573	41,132	-	-	6,578	28,207	-	-
\$200,000 < \$500,000	2,846	28,790	-	-	2,850	20,088	-	-
\$500,000 < \$1,000,000	178	4,812	-	-	178	3,525	-	-
\$1,000,000 or Greater	82	7,401	-	-	84	6,157	-	-
Total	290,775	508,854	48,814	9,916	294,529	358,779	26,160	11,216

Table 6

**Selected Income and Tax Detail for Queen Anne's County - Tax Year 2004**

(\$ 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	3,751	66,054	2,265	3,678	990	3,478	823	5,641
\$25,000 < \$50,000	3,845	131,991	2,470	2,730	1,046	2,877	842	6,687
\$50,000 < \$75,000	2,808	160,489	2,207	2,170	973	2,660	734	6,243
\$75,000 < \$100,000	2,014	160,646	1,707	2,001	787	1,805	459	5,657
\$100,000 < \$150,000	1,794	191,989	1,626	2,514	836	3,318	411	5,998
\$150,000 < \$200,000	501	68,974	501	1,228	327	1,675	135	4,849
\$200,000 < \$500,000	485	91,750	518	2,357	394	4,052	152	8,533
\$500,000 < \$1,000,000	78	27,030	100	2,083	84	3,254	42	4,772
\$1,000,000 or Greater	44	29,877	52	1,917	44	3,843	*	*
Total	15,320	928,800	11,446	20,678	5,481	26,962	3,598	48,380

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	730	1,514	1,145	16,595	426	(3,898)	5,026	84,502
\$25,000 < \$50,000	770	1,611	914	20,921	513	1,387	4,413	180,918
\$50,000 < \$75,000	740	3,800	660	16,521	508	1,874	3,050	202,631
\$75,000 < \$100,000	559	2,456	414	10,033	403	3,405	2,125	192,198
\$100,000 < \$150,000	697	6,742	431	12,142	482	5,320	1,893	234,138
\$150,000 < \$200,000	300	4,502	143	5,684	180	5,936	539	94,501
\$200,000 < \$500,000	394	21,341	140	5,365	291	19,495	545	156,745
\$500,000 < \$1,000,000	88	13,973	48	1,772	79	15,972	100	68,549
\$1,000,000 or Greater	50	40,634	*	*	46	25,355	52	105,138
Total	4,328	96,573	3,895	89,032	2,928	74,846	17,743	1,319,320

Table 6

**Selected Income and Tax Detail for Queen Anne's County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,008	63,587	3,853	8,269	1,031	10,206	11,862	15,524
\$25,000 < \$50,000	4,413	161,615	2,145	6,483	2,268	29,013	9,697	21,146
\$50,000 < \$75,000	3,050	189,027	605	2,147	2,445	35,770	8,211	18,894
\$75,000 < \$100,000	2,125	184,121	169	645	1,956	32,858	6,266	14,669
\$100,000 < \$150,000	1,893	227,188	74	275	1,819	37,705	5,762	13,515
\$150,000 < \$200,000	539	92,101	(D)	(D)	539	13,480	1,582	3,674
\$200,000 < \$500,000	545	153,708	(D)	(D)	545	17,795	1,613	3,705
\$500,000 < \$1,000,000	100	68,612	(D)	(D)	100	3,806	291	640
\$1,000,000 or Greater	52	108,083	(D)	(D)	52	4,514	160	360
Total	17,725	1,248,042	6,846	17,819	10,755	185,147	45,444	92,127

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	3,303	1,354	921	163	3,348	928	618	252
\$25,000 < \$50,000	4,191	4,490	280	55	4,236	2,936	33	7
\$50,000 < \$75,000	3,018	5,946	*	*	3,036	3,768	-	-
\$75,000 < \$100,000	2,114	6,155	-	-	2,121	3,875	-	-
\$100,000 < \$150,000	1,886	8,072	-	-	1,892	5,007	-	-
\$150,000 < \$200,000	537	3,437	-	-	539	2,136	-	-
\$200,000 < \$500,000	541	6,024	-	-	544	3,768	-	-
\$500,000 < \$1,000,000	100	2,898	-	-	100	1,829	-	-
\$1,000,000 or Greater	52	4,414	-	-	52	2,941	-	-
Total	15,742	42,790	1,201	218	15,868	27,188	651	259

Table 6

**Selected Income and Tax Detail for St. Mary's County - Tax Year 2004**

(\$ 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	8,355	152,231	3,749	4,507	1,421	2,154	1,364	5,915
\$25,000 < \$50,000	8,426	310,208	3,999	3,866	1,300	2,436	1,281	6,300
\$50,000 < \$75,000	6,039	364,053	3,944	2,849	1,389	2,714	1,022	6,235
\$75,000 < \$100,000	4,541	369,756	3,554	2,345	1,337	2,033	793	5,570
\$100,000 < \$150,000	3,799	414,329	3,346	2,945	1,476	2,361	652	6,316
\$150,000 < \$200,000	953	135,982	931	1,457	549	2,032	190	5,167
\$200,000 < \$500,000	437	77,318	471	2,524	310	2,487	151	8,730
\$500,000 < \$1,000,000	78	47,262	57	1,138	74	3,853	*	*
\$1,000,000 or Greater	*	*	36	3,814	*	*	*	*
Total	32,628	1,871,139	20,087	25,445	7,856	20,070	5,453	44,233

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	1,002	1,611	2,384	41,700	628	(2,840)	10,687	206,269
\$25,000 < \$50,000	968	2,371	1,715	40,466	632	806	9,339	382,302
\$50,000 < \$75,000	1,022	3,421	1,352	30,179	666	1,787	6,363	422,081
\$75,000 < \$100,000	1,007	3,673	1,202	27,640	595	2,145	4,663	420,025
\$100,000 < \$150,000	1,133	6,394	1,239	34,403	666	4,184	3,890	477,014
\$150,000 < \$200,000	438	5,428	417	15,484	241	4,473	998	172,357
\$200,000 < \$500,000	321	18,375	227	10,785	239	15,806	489	135,555
\$500,000 < \$1,000,000	51	7,482	*	*	74	31,094	59	38,826
\$1,000,000 or Greater	31	15,930	*	*	*	*	36	79,487
Total	5,973	64,685	8,536	200,658	3,741	57,455	36,524	2,333,916

Table 6

**Selected Income and Tax Detail for St. Mary's County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	10,604	145,435	8,670	18,379	1,754	15,072	25,258	34,606
\$25,000 < \$50,000	9,340	342,325	5,413	15,826	3,925	45,173	19,753	43,961
\$50,000 < \$75,000	6,363	394,172	1,737	5,653	4,626	61,382	15,984	36,893
\$75,000 < \$100,000	4,663	403,657	544	1,902	4,119	60,201	13,553	31,906
\$100,000 < \$150,000	3,890	464,524	233	873	3,657	61,445	11,939	28,233
\$150,000 < \$200,000	998	168,928	43	164	955	18,745	3,090	7,275
\$200,000 < \$500,000	489	133,791	37	134	452	11,472	1,459	3,355
\$500,000 < \$1,000,000	59	40,266	(D)	(D)	59	1,939	176	392
\$1,000,000 or Greater	36	79,496	(D)	(D)	36	3,282	133	290
Total	36,442	2,172,594	16,677	42,931	19,583	278,711	91,345	186,911

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	6,871	2,835	2,228	445	7,008	2,102	1,486	630
\$25,000 < \$50,000	8,985	10,398	737	161	9,056	7,196	50	7
\$50,000 < \$75,000	6,344	13,384	*	*	6,347	8,997	-	-
\$75,000 < \$100,000	4,660	14,383	-	-	4,661	9,599	-	-
\$100,000 < \$150,000	3,888	17,456	-	-	3,889	11,593	-	-
\$150,000 < \$200,000	998	6,674	-	-	998	4,425	-	-
\$200,000 < \$500,000	488	5,490	-	-	489	3,684	-	-
\$500,000 < \$1,000,000	59	1,670	-	-	59	1,176	-	-
\$1,000,000 or Greater	36	3,348	-	-	36	2,354	-	-
Total	32,329	75,638	2,965	606	32,543	51,126	1,536	637

Table 6

**Selected Income and Tax Detail for Somerset County - Tax Year 2004**

(\$ 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	2,622	42,020	830	1,357	357	935	451	56
\$25,000 < \$50,000	2,058	68,093	817	1,044	345	864	384	2,369
\$50,000 < \$75,000	845	46,734	491	799	236	583	214	1,477
\$75,000 < \$100,000	297	22,267	237	308	114	220	72	290
\$100,000 < \$150,000	165	14,006	146	370	94	404	43	677
\$150,000 < \$200,000	40	4,809	41	50	84	1,728	30	1,086
\$200,000 or Greater	55	8,320	64	719	*	*	*	*
Total	6,082	206,249	2,626	4,647	1,230	4,734	1,194	5,955

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	269	539	653	8,581	203	97	3,219	56,926
\$25,000 < \$50,000	287	888	406	6,628	213	954	2,251	85,507
\$50,000 < \$75,000	190	949	179	3,452	120	260	895	57,011
\$75,000 < \$100,000	88	959	92	2,383	79	496	321	28,520
\$100,000 < \$150,000	87	1,711	91	2,386	84	1,597	179	21,426
\$150,000 < \$200,000	34	1,168	*	*	71	5,760	46	7,821
\$200,000 or Greater	52	7,796	*	*	*	*	66	24,980
Total	1,007	14,010	1,421	23,430	770	9,164	6,977	282,191

Table 6

**Selected Income and Tax Detail for Somerset County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	3,211	47,593	2,826	6,717	351	3,214	9,505	13,093
\$25,000 < \$50,000	2,251	79,325	1,430	4,773	820	8,421	5,224	11,906
\$50,000 < \$75,000	895	54,151	312	1,176	583	7,008	2,428	5,669
\$75,000 < \$100,000	321	27,265	78	296	243	2,984	928	2,151
\$100,000 < \$150,000	179	20,814	(D)	(D)	179	2,305	535	1,246
\$150,000 < \$200,000	46	7,867	(D)	(D)	46	1,782	137	313
\$200,000 or Greater	66	25,470	(D)	(D)	66	1,938	175	399
Total	6,969	262,485	4,646	12,962	2,288	27,652	18,932	34,777

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	1,848	747	1,083	228	1,898	566	714	283
\$25,000 < \$50,000	2,153	2,293	283	73	2,178	1,635	*	*
\$50,000 < \$75,000	891	1,831	-	-	893	1,269	-	-
\$75,000 < \$100,000	321	1,003	-	-	321	688	-	-
\$100,000 < \$150,000	179	794	-	-	179	544	-	-
\$150,000 < \$200,000	46	307	-	-	46	209	-	-
\$200,000 or Greater	66	1,032	-	-	66	729	-	-
Total	5,504	8,007	1,366	301	5,581	5,640	714	283



Table 6

**Selected Income and Tax Detail for Talbot County - Tax Year 2004**

(\$ 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	3,977	68,380	2,396	4,898	1,285	4,617	813	3,440
\$25,000 < \$50,000	3,392	113,635	2,310	4,541	1,263	6,154	790	6,715
\$50,000 < \$75,000	1,816	98,983	1,605	3,535	909	5,164	503	4,523
\$75,000 < \$100,000	1,084	80,753	1,067	2,444	640	4,187	341	5,121
\$100,000 < \$150,000	871	82,436	949	2,298	641	6,319	269	7,193
\$150,000 < \$200,000	301	35,165	369	1,673	297	4,018	106	5,389
\$200,000 < \$500,000	437	75,526	584	6,729	501	13,666	183	11,513
\$500,000 < \$1,000,000	105	31,815	145	2,477	136	10,506	76	11,699
\$1,000,000 or Greater	75	64,768	112	19,357	105	27,671	*	*
Total	12,058	651,461	9,537	47,952	5,777	82,302	3,081	55,593

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	1,031	6,043	1,302	18,516	457	(12,331)	5,404	77,351
\$25,000 < \$50,000	1,008	2,875	1,026	23,068	501	1,670	4,165	172,027
\$50,000 < \$75,000	755	4,277	607	17,523	429	2,754	2,183	147,315
\$75,000 < \$100,000	538	4,705	332	10,356	331	3,342	1,281	118,272
\$100,000 < \$150,000	549	8,755	307	10,550	374	6,194	1,044	132,697
\$150,000 < \$200,000	274	7,526	130	5,222	176	5,761	387	68,913
\$200,000 < \$500,000	489	31,977	187	6,601	376	24,949	600	180,552
\$500,000 < \$1,000,000	139	26,536	37	2,016	106	23,088	149	105,535
\$1,000,000 or Greater	109	108,603	39	2,899	93	59,441	112	292,000
Total	4,892	201,297	3,967	96,752	2,843	114,868	15,325	1,294,662

Table 6

**Selected Income and Tax Detail for Talbot County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,382	50,988	4,258	9,392	1,011	9,884	13,449	18,870
\$25,000 < \$50,000	4,165	148,986	2,395	7,424	1,770	23,319	9,524	20,226
\$50,000 < \$75,000	2,183	133,810	662	2,379	1,520	21,812	5,867	13,062
\$75,000 < \$100,000	1,281	110,291	217	799	1,064	16,664	3,674	8,305
\$100,000 < \$150,000	1,044	125,712	86	315	958	19,671	3,136	7,055
\$150,000 < \$200,000	387	66,910	36	132	351	8,576	1,153	2,501
\$200,000 < \$500,000	600	176,769	32	118	568	19,906	1,840	3,973
\$500,000 < \$1,000,000	149	103,060	(D)	(D)	149	8,388	431	909
\$1,000,000 or Greater	112	293,334	(D)	(D)	112	21,309	353	755
Total	15,303	1,209,860	7,686	20,559	7,503	149,529	39,427	75,656

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	3,408	1,398	1,200	170	3,480	754	795	342
\$25,000 < \$50,000	3,933	4,258	338	52	3,977	2,154	*	*
\$50,000 < \$75,000	2,153	4,395	-	-	2,162	2,173	-	-
\$75,000 < \$100,000	1,270	3,876	-	-	1,276	1,902	-	-
\$100,000 < \$150,000	1,036	4,504	-	-	1,041	2,220	-	-
\$150,000 < \$200,000	387	2,533	-	-	387	1,253	-	-
\$200,000 < \$500,000	597	6,806	-	-	599	3,437	-	-
\$500,000 < \$1,000,000	147	4,068	-	-	149	2,110	-	-
\$1,000,000 or Greater	111	10,212	-	-	112	6,104	-	-
Total	13,042	42,050	1,538	222	13,183	22,107	795	342

Table 6

**Selected Income and Tax Detail for Washington County - Tax Year 2004**

(\$ 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	15,253	268,491	6,494	11,273	2,879	5,730	1,771	9,666
\$25,000 < \$50,000	15,859	554,071	6,921	7,726	2,863	6,392	2,020	14,857
\$50,000 < \$75,000	8,994	524,588	5,598	4,932	2,236	4,404	1,495	11,830
\$75,000 < \$100,000	4,527	368,276	3,349	3,000	1,543	2,602	794	8,168
\$100,000 < \$150,000	2,683	283,528	2,296	2,837	1,239	4,266	530	10,460
\$150,000 < \$200,000	608	81,629	598	1,698	402	2,596	160	4,774
\$200,000 < \$500,000	520	101,524	565	3,328	462	5,489	147	9,304
\$500,000 < \$1,000,000	83	23,569	105	2,081	96	5,193	44	30,093
\$1,000,000 or Greater	36	23,802	45	1,954	43	3,508	*	*
Total	48,563	2,229,478	25,971	38,829	11,763	40,180	6,961	99,152

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,181	3,294	4,551	58,848	1,033	(8,296)	19,222	360,539
\$25,000 < \$50,000	2,156	4,762	3,031	48,789	1,217	2,114	17,186	672,953
\$50,000 < \$75,000	1,646	7,077	1,708	29,939	991	5,594	9,419	610,886
\$75,000 < \$100,000	1,122	6,321	859	17,053	664	4,540	4,694	418,306
\$100,000 < \$150,000	1,064	12,621	617	15,211	597	6,478	2,837	343,921
\$150,000 < \$200,000	388	12,353	171	5,264	230	7,123	678	118,429
\$200,000 < \$500,000	448	23,188	141	4,255	358	27,930	610	177,326
\$500,000 < \$1,000,000	97	13,745	31	1,850	92	18,753	108	70,750
\$1,000,000 or Greater	43	24,737	*	*	38	29,758	45	111,276
Total	9,145	108,098	11,109	181,209	5,220	93,994	54,799	2,884,386

Table 6

**Selected Income and Tax Detail for Washington County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	19,111	277,356	16,490	35,767	2,410	20,673	47,262	64,532
\$25,000 < \$50,000	17,187	617,867	11,314	34,415	5,873	61,475	36,717	82,758
\$50,000 < \$75,000	9,419	577,377	3,215	11,674	6,204	72,496	25,606	59,765
\$75,000 < \$100,000	4,694	402,590	694	2,618	4,000	52,244	14,107	33,234
\$100,000 < \$150,000	2,837	335,356	252	931	2,585	40,740	8,683	20,414
\$150,000 < \$200,000	678	115,182	74	263	604	11,980	2,128	4,882
\$200,000 < \$500,000	610	176,394	42	150	568	13,206	1,948	4,458
\$500,000 < \$1,000,000	108	72,665	(D)	(D)	108	5,776	345	786
\$1,000,000 or Greater	45	112,169	(D)	(D)	45	7,111	132	292
Total	54,689	2,686,956	32,081	85,818	22,397	285,701	136,928	271,121

  

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	13,100	5,705	4,155	746	13,313	3,792	2,438	990
\$25,000 < \$50,000	16,634	19,347	1,407	280	16,736	12,019	60	8
\$50,000 < \$75,000	9,387	19,979	*	*	9,395	12,135	-	-
\$75,000 < \$100,000	4,686	14,593	-	-	4,691	8,806	-	-
\$100,000 < \$150,000	2,832	12,726	-	-	2,835	7,652	-	-
\$150,000 < \$200,000	677	4,491	-	-	678	2,746	-	-
\$200,000 < \$500,000	610	7,235	-	-	610	4,440	-	-
\$500,000 < \$1,000,000	108	2,846	-	-	108	1,851	-	-
\$1,000,000 or Greater	45	4,475	-	-	45	2,933	-	-
Total	48,079	91,397	5,562	1,026	48,411	56,374	2,498	998

Table 6

**Selected Income and Tax Detail for Wicomico County - Tax Year 2004**

(\$ 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	11,618	194,079	3,779	5,632	1,827	3,821	1,420	2,433
\$25,000 < \$50,000	8,836	302,441	3,872	4,978	1,717	4,237	1,310	9,667
\$50,000 < \$75,000	4,618	264,633	2,970	3,777	1,324	3,416	907	5,849
\$75,000 < \$100,000	2,425	190,469	1,886	2,455	950	2,435	492	4,595
\$100,000 < \$150,000	1,509	155,910	1,325	2,421	784	2,733	327	5,370
\$150,000 < \$200,000	383	49,327	372	1,290	289	1,541	81	2,580
\$200,000 < \$500,000	445	86,790	469	3,201	397	3,870	142	4,827
\$500,000 < \$1,000,000	114	40,606	124	1,567	111	1,795	34	67
\$1,000,000 or Greater	33	32,169	39	2,619	37	4,128	*	*
Total	29,981	1,316,424	14,836	27,940	7,436	27,976	4,713	35,388

  

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	1,332	2,476	2,433	30,708	709	(27,741)	13,814	218,884
\$25,000 < \$50,000	1,311	3,463	1,691	28,343	770	2,136	9,678	376,735
\$50,000 < \$75,000	996	4,561	947	17,648	685	3,418	4,869	317,267
\$75,000 < \$100,000	669	3,754	517	10,882	482	4,779	2,539	227,176
\$100,000 < \$150,000	634	6,671	345	9,637	442	7,919	1,606	195,680
\$150,000 < \$200,000	258	5,362	81	2,478	184	7,621	415	71,516
\$200,000 < \$500,000	374	18,768	88	3,046	316	22,006	500	147,988
\$500,000 < \$1,000,000	110	11,044	35	683	105	25,533	125	82,208
\$1,000,000 or Greater	36	64,012	*	*	33	32,326	39	137,955
Total	5,720	120,111	6,137	103,425	3,726	77,997	33,585	1,775,409

Table 6

**Selected Income and Tax Detail for Wicomico County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	13,772	176,329	11,886	27,180	1,752	15,040	35,104	51,819
\$25,000 < \$50,000	9,680	346,119	5,786	18,314	3,893	38,883	21,284	48,175
\$50,000 < \$75,000	4,870	298,172	1,388	5,023	3,482	40,167	12,904	29,994
\$75,000 < \$100,000	2,539	218,279	338	1,278	2,201	28,832	7,575	17,727
\$100,000 < \$150,000	1,606	190,187	125	460	1,481	22,649	4,842	11,328
\$150,000 < \$200,000	415	70,606	(D)	(D)	415	7,416	1,317	3,063
\$200,000 < \$500,000	500	144,193	40	146	460	10,911	1,622	3,726
\$500,000 < \$1,000,000	125	83,948	(D)	(D)	125	3,644	422	972
\$1,000,000 or Greater	39	138,118	(D)	(D)	39	5,179	108	245
Total	33,546	1,665,951	19,563	52,401	13,848	172,721	85,178	167,049

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	8,481	3,532	4,253	873	8,684	2,668	2,748	1,095
\$25,000 < \$50,000	9,260	10,048	1,005	230	9,380	7,233	36	5
\$50,000 < \$75,000	4,825	9,724	*	*	4,862	6,912	-	-
\$75,000 < \$100,000	2,513	7,403	-	-	2,536	5,284	-	-
\$100,000 < \$150,000	1,588	6,803	-	-	1,605	4,828	-	-
\$150,000 < \$200,000	413	2,625	-	-	415	1,864	-	-
\$200,000 < \$500,000	498	5,678	-	-	500	4,012	-	-
\$500,000 < \$1,000,000	125	3,502	-	-	125	2,459	-	-
\$1,000,000 or Greater	39	4,856	-	-	39	4,113	-	-
Total	27,742	54,171	5,258	1,103	28,146	39,373	2,784	1,100

Table 6

**Selected Income and Tax Detail for Worcester County - Tax Year 2004**

(\$ 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	6,900	112,659	3,568	5,916	1,933	4,024	1,116	7,227
\$25,000 < \$50,000	4,962	161,085	3,235	5,513	1,825	5,330	1,024	9,508
\$50,000 < \$75,000	2,572	133,614	2,044	3,370	1,162	3,477	646	8,646
\$75,000 < \$100,000	1,302	93,941	1,126	2,522	640	2,094	327	4,995
\$100,000 < \$150,000	986	88,850	994	3,171	671	3,082	259	8,767
\$150,000 < \$200,000	303	31,916	326	1,366	223	1,964	80	3,380
\$200,000 < \$500,000	368	51,817	411	3,848	332	4,700	131	8,948
\$500,000 < \$1,000,000	64	12,429	79	2,219	66	1,268	62	11,584
\$1,000,000 or Greater	67	57,081	80	9,153	73	4,395	*	*
Total	17,524	743,392	11,863	37,078	6,925	30,334	3,645	63,055

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	1,411	3,798	2,390	37,519	822	(4,943)	9,111	174,023
\$25,000 < \$50,000	1,392	3,670	1,772	43,446	853	2,269	6,179	255,718
\$50,000 < \$75,000	918	4,591	921	29,109	647	4,474	3,007	202,330
\$75,000 < \$100,000	485	4,466	400	13,577	396	4,045	1,463	132,417
\$100,000 < \$150,000	556	10,495	351	12,303	448	10,030	1,136	141,322
\$150,000 < \$200,000	218	7,493	112	4,664	194	8,864	354	62,022
\$200,000 < \$500,000	320	22,095	102	5,026	304	27,916	438	126,817
\$500,000 < \$1,000,000	67	18,026	32	1,438	66	17,222	81	58,981
\$1,000,000 or Greater	76	114,854	*	*	74	48,719	82	244,411
Total	5,443	189,488	6,080	147,082	3,804	118,596	21,851	1,398,041

Table 6

**Selected Income and Tax Detail for Worcester County - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	9,082	128,338	7,379	16,292	1,554	14,486	22,178	30,494
\$25,000 < \$50,000	6,179	220,334	3,624	11,382	2,554	30,883	13,903	29,785
\$50,000 < \$75,000	3,008	183,701	1,035	3,796	1,973	26,583	8,046	18,071
\$75,000 < \$100,000	1,463	125,594	265	1,002	1,198	17,114	4,106	9,461
\$100,000 < \$150,000	1,136	135,540	138	497	998	17,584	3,214	7,321
\$150,000 < \$200,000	354	60,660	38	130	316	7,150	978	2,215
\$200,000 < \$500,000	438	125,366	40	142	398	10,931	1,271	2,866
\$500,000 < \$1,000,000	81	57,589	(D)	(D)	81	2,720	223	510
\$1,000,000 or Greater	82	245,286	(D)	(D)	82	9,437	229	499
Total	21,823	1,282,408	12,519	33,241	9,154	136,888	54,148	101,222

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	6,158	2,528	1,808	142	6,226	763	1,123	431
\$25,000 < \$50,000	5,919	6,297	422	38	5,980	1,815	*	*
\$50,000 < \$75,000	2,978	5,922	*	*	2,998	1,691	-	-
\$75,000 < \$100,000	1,452	4,321	-	-	1,462	1,225	-	-
\$100,000 < \$150,000	1,123	4,845	-	-	1,132	1,377	-	-
\$150,000 < \$200,000	353	2,300	-	-	354	640	-	-
\$200,000 < \$500,000	432	4,877	-	-	437	1,393	-	-
\$500,000 < \$1,000,000	80	2,278	-	-	81	679	-	-
\$1,000,000 or Greater	82	10,563	-	-	82	2,942	-	-
Total	18,577	43,931	2,230	180	18,752	12,525	1,123	431



Table 6

**Selected Income and Tax Detail for Nonresidents - Tax Year 2004**

(\$ 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	72,852	9,427,468	40,852	2,022,470	28,605	5,228,788	14,008	544,837
\$25,000 < \$50,000	10,867	1,533,628	7,070	428,532	4,812	402,141	2,244	78,464
\$50,000 < \$75,000	4,648	936,010	3,923	155,109	2,784	133,618	1,190	41,300
\$75,000 < \$100,000	2,178	498,978	2,075	77,360	1,544	73,510	606	28,578
\$100,000 < \$150,000	1,956	594,582	2,126	105,898	1,732	101,841	626	30,324
\$150,000 < \$200,000	899	409,613	1,022	167,313	881	79,968	281	14,971
\$200,000 < \$500,000	1,350	814,322	1,639	224,644	1,450	173,139	489	176,240
\$500,000 < \$1,000,000	397	356,109	483	229,738	451	145,036	133	11,110
\$1,000,000 or Greater	357	368,667	420	220,374	406	104,435	132	68,608
Total	95,504	14,939,377	59,610	3,631,438	42,665	6,442,476	19,709	994,432

  

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	27,948	15,196,938	14,636	473,596	25,853	5,885,296	80,043	35,902,732
\$25,000 < \$50,000	4,659	2,503,766	2,439	74,727	4,220	1,723,901	12,012	5,729,275
\$50,000 < \$75,000	2,681	1,170,224	1,235	41,063	2,447	774,394	5,227	2,887,790
\$75,000 < \$100,000	1,574	676,594	645	25,297	1,372	480,151	2,540	1,759,664
\$100,000 < \$150,000	1,717	941,831	653	28,399	1,622	698,764	2,372	2,654,791
\$150,000 < \$200,000	886	1,022,250	305	15,467	834	504,171	1,100	2,242,038
\$200,000 < \$500,000	1,517	1,437,462	490	20,747	1,443	1,660,309	1,844	5,106,687
\$500,000 < \$1,000,000	469	1,459,925	126	7,184	460	1,110,270	547	3,446,585
\$1,000,000 or Greater	411	3,624,962	123	6,070	411	1,845,564	494	7,010,716
Total	41,862	28,033,952	20,652	692,550	38,662	14,682,820	106,179	66,740,278

Table 6

**Selected Income and Tax Detail for Nonresidents - Tax Year 2004**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	60,081	126,567	25,888	24,203	27,191	51,052	88,704	53,614
\$25,000 < \$50,000	12,027	430,167	4,197	9,527	7,682	56,223	12,027	34,145
\$50,000 < \$75,000	5,231	319,286	994	2,438	4,176	42,387	5,231	18,285
\$75,000 < \$100,000	2,541	218,954	295	708	2,198	27,832	2,541	9,518
\$100,000 < \$150,000	2,373	287,581	213	461	2,113	32,890	2,373	8,519
\$150,000 < \$200,000	1,100	190,908	97	213	970	18,323	1,100	3,660
\$200,000 < \$500,000	1,844	549,157	184	406	1,587	44,129	1,844	6,135
\$500,000 < \$1,000,000	548	375,421	40	91	481	26,142	548	1,739
\$1,000,000 or Greater	494	1,434,166	(D)	(D)	444	89,780	494	1,634
Total	86,239	3,932,207	31,908	38,047	46,842	388,758	114,862	137,249

Maryland AGI	State Tax After Credits		Non-Refundable Earned Income Credit		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	48,917	15,030	3,669	496	2,026	422
\$25,000 < \$50,000	11,884	19,030	314	112	*	*
\$50,000 < \$75,000	5,192	15,088	*	*	-	-
\$75,000 < \$100,000	2,530	10,709	*	*	-	-
\$100,000 < \$150,000	2,358	14,601	-	-	-	-
\$150,000 < \$200,000	1,096	10,055	-	-	-	-
\$200,000 < \$500,000	1,835	30,066	-	-	-	-
\$500,000 < \$1,000,000	546	20,792	-	-	-	-
\$1,000,000 or Greater	494	127,934	-	-	-	-
Total	74,852	263,305	3,983	608	2,026	422

Table 7

**Selected Income and Tax Detail for Tax Filers Below Income Filing Thresholds - Tax Year 2004**

(\$ 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	183,212	388,941	144,130	454,837	21,566	4,765
\$5,000 < \$10,000	107,193	765,505	92,450	599,241	35,389	17,623
\$10,000 < \$15,000	11,698	147,704	8,631	90,323	5,670	4,007
\$15,000 < \$20,000	1,211	18,957	959	13,416	391	270
Total	303,314	1,321,107	246,170	1,157,816	63,016	26,664

APPENDIX  
MARYLAND AND FEDERAL  
TAX FORMS



OR FISCAL YEAR BEGINNING 2004, ENDING

SOCIAL SECURITY # SPOUSE'S SOCIAL SECURITY #

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 tax period (See Instructions)

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

Single (If you can be claimed on another person's tax return, use Filing Status 6)

Married filing joint return or spouse had no income

Married filing separately

Head of household (SPOUSE'S SOCIAL SECURITY NUMBER)

Qualifying widow(er) with dependent child

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

PART-YEAR RESIDENT: If you began or ended legal residence in Maryland in 2004 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

INCOME

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

1a. Wages, salaries and/or tips (See Instruction 11) 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) 19

ITEMIZED DEDUCTION METHOD Complete lines 19a and 19b

19a. Total federal itemized deductions (from line 28, federal Schedule A) 19a

19b. State and local income taxes included in federal Schedule A, line 5 (or from worksheet in Instruction 14) Subtract line 19b from line 19a and enter amount on line 19. 19b

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

COM/RAD-009 04/00



Name Social Security #

MARYLAND TAX COMPUTATION

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 (½ 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. Contribution to Maryland Cancer Fund (See Instruction 20) 39

40. Total Maryland income tax, local income tax and contributions (Add lines 36 through 39) 40

41. Total Maryland and local tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld) 41

42. 2004 estimated tax payments, amount applied from 2003 return and payment made with an extension request Form 502E 42

43. Refundable earned income credit (from worksheet in Instruction 21) 43

44. Refundable income tax credits from Part J, line 4 of Form 502CR (Attach Form 502CR. See Instruction 21) 44

45. Total payments and credits (Add lines 41 through 44) 45

46. Balance due (If line 40 is more than line 45, subtract line 45 from line 40) 46

47. Overpayment (If line 40 is less than line 45, subtract line 40 from line 45) 47

48. Amount of overpayment TO BE APPLIED TO 2005 ESTIMATED TAX 48

49. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 48 from line 47) See line 52 REFUND 49

50. Interest charges from Form 502UP or for late filing (See Instruction 22) Total 50

51. TOTAL AMOUNT DUE (Add lines 46 and 50) IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN For credit card payment check here and see Instruction 24. Direct debit is available only if you file electronically.

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

52. To choose the direct deposit option, complete the following information: 52a. Type of account:  Checking  Savings

52b. Routing number  52c. Account number

Daytime telephone no. Home telephone no. CODE NUMBERS 050

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.

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

Check here  if you authorize your preparer to discuss this return with us.

Your signature Date Preparer's SSN or PTIN Signature of preparer other than taxpayer

Spouse's signature Date Address and telephone number of preparer

COM/RAD-009 04/00





OR FISCAL YEAR BEGINNING 2004, ENDING

SOCIAL SECURITY #, SPOUSE'S SOCIAL SECURITY #, First Name, Spouse's First Name, PRESENT ADDRESS, City or Town, State, Zip Code

YOUR FILING STATUS: Single, Married filing joint return, Married filing separately, Head of household, Qualifying widow(er), Dependent taxpayer

RESIDENCE INFORMATION: Enter your state of legal residence, Were you a resident for the entire year of 2004?

Are you or your spouse a member of the military? Did you file a Maryland income tax return for 2003? Advise dates you resided within Maryland for 2004.

FROM TO

See Instruction 4 if you're filing for Maryland taxes withheld in error. INCOME AND ADJUSTMENTS INFORMATION (See Instruction 11)

- 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.
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 15)

Table with columns: FEDERAL INCOME (LOSS), MARYLAND INCOME (LOSS), NON-MARYLAND INCOME (LOSS). Rows 1-17.

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
ITEMIZED DEDUCTION METHOD
26. Deduction amount (Multiply lines 26a or 26d by the MD income factor) 26c (from worksheet in Instruction 14)

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



Name Social Security #

Table with columns: Dollars, Cents. Rows 27-31: Net income, Total exemption amount, Maryland income factor, Maryland exemption allowance, Taxable net income.

MARYLAND TAX COMPUTATION

Table with columns: Dollars, Cents. Rows 32a-54: Maryland tax, Special nonresident tax, Total Maryland tax, Earned income credit, Poverty level credit, Personal income tax credits, Business tax credits, Total credits, Maryland tax after credits, Contribution to Chesapeake Bay, Contribution to Fair Campaign Financing Fund, Contribution to Maryland Cancer Fund, Total Maryland income tax and contributions, Total Maryland tax withheld, 2004 estimated tax payments, Refundable earned income credit, Nonresident tax paid by S corporations, Refundable income tax credits, Total payments and credits, Balance due, Overpayment, Amount of overpayment to be applied to 2005 estimated tax, Amount of overpayment to be refunded to you, Interest charges from Form 502UP, TOTAL AMOUNT DUE.

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
55. To choose the direct deposit option, complete the following information: 55a. Type of account: Checking Savings

55b. Routing number 55c. Account number

Daytime telephone no. Home telephone no. CODE NUMBERS 050

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

STAPLE CHECK HERE

04-50 COMRAD-022

**Label** (See instructions on page 16.) Use the IRS label. Otherwise, please print or type.

OMB No. 1545-0074

For the year Jan. 1–Dec. 31, 2004, or other tax year beginning . . . , 2004, ending . . . , 20

Your first name and initial . . . Last name . . . Your social security number . . .

If a joint return, spouse's first name and initial . . . Last name . . . Spouse's social security number . . .

Home address (number and street). If you have a P.O. box, see page 16. . . Apt. no. . .

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. . .

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

**Presidential Election Campaign** (See page 16.) Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? . . .  Yes  No  Yes  No

**Filing Status**

1  Single . . . 4  Head of household (with qualifying person). (See page 17). 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 17)

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a . . .

b  Spouse . . .

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input type="checkbox"/> If qualifying child for child tax credit (see page 18)

Boxes checked on 6a and 6b. No. of children on 6c who:  lived with you  did not live with you due to divorce or separation (see page 18). Dependents on 6c not entered above.

d Total number of exemptions claimed . . . Add numbers on lines above ▶

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . 7

8a Taxable interest. Attach Schedule B if required . . . 8a

b Tax-exempt interest. Do not include on line 8a . . . 8b

9a Ordinary dividends. Attach Schedule B if required . . . 9a

b Qualified dividends (see page 20) . . . 9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) . . . 10

11 Alimony received . . . 11

12 Business income or (loss). Attach Schedule C or C-EZ . . . 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  . . . 13

14 Other gains or (losses). Attach Form 4797 . . . 14

15a IRA distributions . . . 15a b Taxable amount (see page 22) . . . 15b

16a Pensions and annuities . . . 16a b Taxable amount (see page 22) . . . 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . 17

18 Farm income or (loss). Attach Schedule F . . . 18

19 Unemployment compensation . . . 19

20a Social security benefits . . . 20a b Taxable amount (see page 24) . . . 20b

21 Other income. List type and amount (see page 24) . . . 21

22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ . . . 22

**Adjusted Gross Income**

23 Educator expenses (see page 26) . . . 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . 24

25 IRA deduction (see page 26) . . . 25

26 Student loan interest deduction (see page 28) . . . 26

27 Tuition and fees deduction (see page 29) . . . 27

28 Health savings account deduction. Attach Form 8889 . . . 28

29 Moving expenses. Attach Form 3903 . . . 29

30 One-half of self-employment tax. Attach Schedule SE . . . 30

31 Self-employed health insurance deduction (see page 30) . . . 31

32 Self-employed SEP, SIMPLE, and qualified plans . . . 32

33 Penalty on early withdrawal of savings . . . 33

34a Alimony paid b Recipient's SSN ▶ . . . 34a

35 Add lines 23 through 34a . . . 35

36 Subtract line 35 from line 22. This is your adjusted gross income ▶ . . . 36

**Tax and Credits**

37 Amount from line 36 (adjusted gross income) . . . 37

38a Check  You were born before January 2, 1940,  Blind,  Spouse was born before January 2, 1940,  Blind, Total boxes checked ▶ 38a

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b

39 Itemized deductions (from Schedule A) or your standard deduction (see left margin) . . . 39

40 Subtract line 39 from line 37 . . . 40

41 If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33 . . . 41

42 Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0- . . . 42

43 Tax (see page 33). Check if any tax is from: a  Form(s) 8814 b  Form 4972 . . . 43

44 Alternative minimum tax (see page 35). Attach Form 6251 . . . 44

45 Add lines 43 and 44 . . . 45

46 Foreign tax credit. Attach Form 1116 if required . . . 46

47 Credit for child and dependent care expenses. Attach Form 2441 . . . 47

48 Credit for the elderly or the disabled. Attach Schedule R . . . 48

49 Education credits. Attach Form 8863 . . . 49

50 Retirement savings contributions credit. Attach Form 8880 . . . 50

51 Child tax credit (see page 37) . . . 51

52 Adoption credit. Attach Form 8839 . . . 52

53 Credits from: a  Form 8396 b  Form 8859 . . . 53

54 Other credits. Check applicable box(es): a  Form 3800 b  Form 8801 c  Specify . . . 54

55 Add lines 46 through 54. These are your total credits . . . 55

56 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0- ▶ . . . 56

**Other Taxes**

57 Self-employment tax. Attach Schedule SE . . . 57

58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 . . . 58

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . 59

60 Advance earned income credit payments from Form(s) W-2 . . . 60

61 Household employment taxes. Attach Schedule H . . . 61

62 Add lines 56 through 61. This is your total tax . . . 62

**Payments**

63 Federal income tax withheld from Forms W-2 and 1099 . . . 63

64 2004 estimated tax payments and amount applied from 2003 return . . . 64

65a Earned income credit (EIC) . . . 65a

b Nontaxable combat pay election ▶ 65b

66 Excess social security and tier 1 RRTA tax withheld (see page 54) . . . 66

67 Additional child tax credit. Attach Form 8812 . . . 67

68 Amount paid with request for extension to file (see page 54) . . . 68

69 Other payments from: a  Form 2439 b  Form 4136 c  Form 8885 . . . 69

70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments . . . 70

**Refund**

71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid . . . 71

72a Amount of line 71 you want refunded to you . . . 72a

b Routing number . . . c Type:  Checking  Savings

d Account number . . .

73 Amount of line 71 you want applied to your 2005 estimated tax ▶ 73

**Amount You Owe**

74 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ▶ . . . 74

75 Estimated tax penalty (see page 55) . . . 75

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 56)?  Yes. Complete the following.  No

Designee's name . . . Phone no. . . Personal identification number (PIN) . . .

**Sign Here**

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.

Joint return? See page 17.  Yes  No

Your signature . . . Date . . . Your occupation . . . Daytime phone number . . .

Spouse's signature. If a joint return, both must sign. . . Date . . . Spouse's occupation . . .

**Paid Preparer's Use Only**

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 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

**2004**

Attachment  
Sequence No. 09

Department of the Treasury  
Internal Revenue Service

Name of proprietor

Social security number (SSN)

<b>A</b> Principal business or profession, including product or service (see page C-2 of the instructions)	<b>B</b> Enter code from pages C-7, 8, & 9
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN), if any
<b>E</b> Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code	
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	
<b>G</b> Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>H</b> If you started or acquired this business during 2004, check here <input type="checkbox"/>	

**Part I Income**

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

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2004

Schedule C (Form 1040) 2004

Page 2

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

33 Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No	
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36 Purchases less cost of items withdrawn for personal use	36
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40
41 Inventory at end of year	41
42 <b>Cost of goods sold.</b> 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 2004, 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
46 Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
47a Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

48 <b>Total other expenses.</b> Enter here and on page 1, line 27	48
---	----

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (09)

Name(s) shown on Form 1040

**Capital Gains and Losses**

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

OMB No. 1545-0074

**2004**  
Attachment  
Sequence No. 12

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .		2			
3 <b>Total short-term sales price amounts.</b> 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 <b>Capital Loss Carryover Worksheet</b> on page D-6 of the instructions . . . . .					6 ( )
7 <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .					7

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

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

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2004

Schedule D (Form 1040) 2004

Page 2

**Part III Summary**

16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . . . .	16	
17 Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-7 of the instructions . . . . . ▶	18	
19 Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-8 of the instructions . . . . . ▶	19	
20 Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 42, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 34 of the Instructions for Form 1040. <b>Do not</b> complete lines 21 and 22 below. <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 42, and then complete the <b>Schedule D Tax Worksheet</b> on page D-9 of the instructions. <b>Do not</b> complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, the <b>smaller</b> of:  <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>	21 ( )	
<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b? <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 42, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 34 of the Instructions for Form 1040. <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040.		

Schedule D (Form 1040) 2004



**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2004**

Attachment Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (09)

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

Name(s) shown on return

Your social security number

**Part I Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). Report farm rental income or loss from Form 4835 on page 2, line 40.

1 List the type 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	A	
B	• 10% of the total days rented at fair rental value?	B	
C	(See page E-3.)	C	

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received . . . . .	3			3
4 Royalties received . . . . .	4			4
<b>Expenses:</b>				
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. <b>Caution.</b> 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 <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .	24			24
25 <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . . . .	25			25
26 <b>Total rental real estate and royalty income or (loss).</b> 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

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2004

Schedule E (Form 1040) 2004

Attachment Sequence No. **13**

Page **2**

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

Your social security number

**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**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 any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses?  Yes  No  
If you answered "Yes," see page E-6 before completing this section.

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 <b>Total partnership and S corporation income or (loss).</b> 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 <b>Total estate and trust income or (loss).</b> 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 <b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17 ▶				41
42 <b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code N; and Schedule K-1 (Form 1041), line 14 (see page E-6)	42			
43 <b>Reconciliation for real estate professionals.</b> 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			

Schedule E (Form 1040) 2004

Questions regarding this publication should be directed to:

Comptroller of Maryland  
Bureau of Revenue Estimates  
P.O. Box 466  
Annapolis, Maryland 21404-0466  
410-260-7450