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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 2005

Peter Franchot  
Comptroller of Maryland

June 11, 2009

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

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

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

Gentlemen:

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

I am pleased to submit to you this report, which contains information for Tax Year 2005.

Cordially yours,

A handwritten signature in black ink, appearing to read "Peter Franchot". The signature is written in a cursive style with a large, stylized initial "P".

Peter Franchot

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- Dividends
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- Alimony Received
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- 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

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- 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  
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Self-Employed Health Insurance Deduction  
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## **INTRODUCTION**

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

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

## **METHODOLOGY**

In a departure from versions of the *Statistics of Income Report* for tax years before tax year 2000, parts of this report have been produced without using data sampling. Figures that appear in this report are the actual figures from returns filed with the Maryland Comptroller and from federal income tax returns. The federal and State files were matched, but many Maryland returns had no corresponding federal return. This was largely because the federal information included only federal returns filed using a Maryland address. As one would expect, most nonresident returns and the returns of taxpayers who moved out of the State during the tax year were not included in the federal file. Other information is not captured by the imaging system used to process tax returns or was unavailable due to timing and/or other factors, therefore using actual figures was not possible. Whenever detailed information was missing, 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 \$20,700 to \$21,500. The pass-through entity tax was increased from 4.75% to 6% to reflect the imposition of the additional State tax on nonresidents equal to the lowest county income tax rate.

The State also permanently decoupled the State income tax from the federal deduction for qualified production activity income, by requiring an addition modification for the amount deducted under Section 199 of the Internal Revenue Code. The subtraction modification for qualifying artists in Arts and Entertainment (A&E) District was expanded to include artists who own or rent real property in the county where an A&E district is located; previously, an individual had to live in the A&E district to qualify for the subtraction.

Finally, the Biotechnology Investment Tax Credit was established for tax year 2005. The refundable credit is equal to 50% of contributions made to a qualified biotechnology company, requiring individuals to contribute a minimum of \$25,000. Individuals may not claim a credit of more than \$50,000.



## 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 2005**

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	512,577	170,215	29,622	217,690	164,205	1,094,309
\$25,000 < \$50,000	308,046	171,429	25,439	146,961	2,120	653,995
\$50,000 < \$75,000	122,283	176,246	11,793	50,924	386	361,632
\$75,000 < \$100,000	46,114	157,158	4,703	17,286	152	225,413
\$100,000 < \$125,000	16,813	109,556	1,720	5,363	95	133,547
\$125,000 < \$150,000	6,916	68,001	746	1,998	62	77,723
\$150,000 < \$175,000	3,640	41,804	358	905	39	46,746
\$175,000 < \$200,000	2,238	26,166	244	578	33	29,259
\$200,000 < \$250,000	2,440	27,737	263	605	57	31,102
\$250,000 < \$500,000	3,503	33,511	404	788	135	38,341
\$500,000 < \$1,000,000	1,090	10,360	157	223	54	11,884
\$1,000,000 or Greater	<u>657</u>	<u>5,863</u>	<u>125</u>	<u>124</u>	<u>64</u>	<u>6,833</u>
Total	1,026,317	998,046	75,574	443,445	167,402	2,710,784

Table 2 - Resident Tax Filers

**Number of Returns by AGI Class and Number of Regular Exemptions (\*) - Tax Year 2005**

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	405,481	262,509	133,408	101,327	27,350	930,075	
\$25,000 < \$50,000	290,462	160,515	94,056	76,670	30,170	651,873	
\$50,000 < \$75,000	120,639	99,498	58,295	57,045	25,768	361,245	
\$75,000 < \$100,000	44,979	67,514	43,382	47,771	21,613	225,259	
\$100,000 < \$125,000	15,561	40,958	28,118	33,649	15,166	133,452	
\$125,000 < \$150,000	6,028	24,033	16,681	21,489	9,430	77,661	
\$150,000 < \$175,000	2,998	14,413	10,081	13,503	5,712	46,707	
\$175,000 < \$200,000	1,795	8,923	6,296	8,624	3,588	29,226	
\$200,000 < \$250,000	1,881	9,360	6,420	9,321	4,063	31,045	
\$250,000 < \$500,000	2,576	10,825	7,221	11,945	5,639	38,206	
\$500,000 < \$1,000,000	801	3,286	1,991	3,777	1,975	11,830	
\$1,000,000 or Greater	519	1,834	1,128	2,083	1,205	6,769	
Total	893,720	703,668	407,077	387,204	151,679	2,543,348	

(\*) 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 2005**

Maryland							
AGI	Single	Joint	Married Filing Separately	Head of Household	Total	Resident Exemptions	Non-Resident Exemptions
Less than \$25,000	675,450	591,200	42,967	576,088	1,885,705	1,681,582	204,123
\$25,000 < \$50,000	360,008	581,689	39,134	385,409	1,366,240	1,332,721	33,519
\$50,000 < \$75,000	138,017	582,076	18,124	125,712	863,929	848,259	15,670
\$75,000 < \$100,000	52,869	517,184	7,017	41,902	618,972	610,719	8,253
\$100,000 < \$125,000	19,974	363,369	2,681	12,895	398,919	393,961	4,958
\$125,000 < \$150,000	8,583	226,690	1,169	4,893	241,335	238,350	2,985
\$150,000 < \$175,000	4,663	139,718	550	2,212	147,143	144,873	2,270
\$175,000 < \$200,000	2,915	87,689	397	1,407	92,408	90,709	1,699
\$200,000 < \$250,000	3,250	93,919	436	1,478	99,083	96,687	2,396
\$250,000 < \$500,000	4,825	116,524	675	1,892	123,916	119,401	4,515
\$500,000 < \$1,000,000	1,539	36,760	245	517	39,061	37,110	1,951
\$1,000,000 or Greater	912	20,940	198	300	22,350	20,832	1,518
Total	1,273,005	3,357,758	113,593	1,154,705	5,899,061	5,615,204	283,857

(\*) 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 2005**

(\$ 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	552,579	10,204,979	229,970	386,555	106,659	249,431	78,393	68,718
\$25,000 < \$50,000	575,314	21,112,915	271,577	352,147	111,819	321,069	199,551	186,729
\$50,000 < \$75,000	329,631	19,698,036	227,425	264,956	96,073	270,785	197,024	204,356
\$75,000 < \$100,000	210,394	17,234,818	171,177	207,963	80,791	253,196	150,821	177,913
\$100,000 < \$125,000	125,469	12,986,917	111,340	150,131	59,431	191,991	94,834	121,542
\$125,000 < \$150,000	72,752	8,973,535	68,178	116,164	40,638	160,053	54,586	77,000
\$150,000 < \$175,000	43,391	6,148,361	42,069	87,430	27,633	129,471	31,426	48,293
\$175,000 < \$200,000	26,789	4,260,031	26,658	69,985	18,792	110,162	18,135	30,305
\$200,000 < \$250,000	27,838	5,007,112	28,628	96,070	21,739	166,438	16,381	31,665
\$250,000 < \$500,000	32,590	7,721,689	35,412	230,272	29,798	385,122	15,493	44,739
\$500,000 < \$1,000,000	9,268	3,571,894	11,017	187,810	10,011	304,592	4,961	32,628
\$1,000,000 or Greater	5,114	4,880,825	6,211	781,746	5,871	845,632	3,393	100,221
Total	2,011,129	121,801,112	1,229,662	2,931,229	609,255	3,387,942	864,998	1,124,109

  

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	2,233	19,934	95,806	461,824	79,511	272,236	3,582	(10,374)
\$25,000 < \$50,000	2,717	35,385	83,619	521,936	85,119	232,059	3,553	1,166
\$50,000 < \$75,000	1,501	28,462	60,223	493,707	73,849	264,796	3,193	716
\$75,000 < \$100,000	712	19,279	42,514	463,392	63,118	310,115	2,689	4,309
\$100,000 < \$125,000	312	10,480	27,080	401,825	47,800	291,321	2,110	(5,323)
\$125,000 < \$150,000	143	6,244	16,871	352,606	33,993	290,843	1,621	3,335
\$150,000 < \$175,000	99	5,289	10,828	313,665	23,986	277,196	1,240	(143)
\$175,000 < \$200,000	64	3,725	6,982	258,830	16,854	268,483	981	1,263
\$200,000 < \$250,000	42	3,501	7,856	379,527	20,244	443,755	1,507	3,984
\$250,000 < \$500,000	73	5,649	10,879	798,038	28,919	1,395,266	3,455	8,443
\$500,000 < \$1,000,000	23	4,784	3,159	370,242	9,962	1,236,544	2,206	4,435
\$1,000,000 or Greater	*	*	1,644	406,468	5,910	5,128,408	1,906	51,990
Total	7,919	142,732	367,461	5,222,060	489,265	10,411,022	28,043	63,801

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2005**

(\$ 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	48,520	269,200	142,331	2,283,759	34,356	(390,817)	2,895	(24,831)
\$25,000 < \$50,000	43,514	392,063	112,715	2,445,493	40,830	(24,574)	2,491	(9,358)
\$50,000 < \$75,000	25,936	324,116	71,430	1,827,624	37,464	76,003	1,789	(7,014)
\$75,000 < \$100,000	15,996	240,847	46,262	1,258,058	31,147	99,294	1,272	(6,787)
\$100,000 < \$125,000	9,391	170,508	28,715	837,813	23,122	180,798	758	(3,052)
\$125,000 < \$150,000	5,807	118,894	17,894	569,983	15,867	210,366	473	(3,043)
\$150,000 < \$175,000	3,599	86,037	10,991	387,223	10,094	218,960	318	(2,105)
\$175,000 < \$200,000	2,336	60,802	6,943	263,026	7,392	210,045	246	(2,332)
\$200,000 < \$250,000	2,634	77,814	7,475	312,624	10,137	425,657	256	(3,529)
\$250,000 < \$500,000	3,473	131,666	8,069	348,453	18,079	1,552,204	497	(6,793)
\$500,000 < \$1,000,000	1,054	54,741	2,072	85,926	7,799	1,967,864	223	(11,293)
\$1,000,000 or Greater	552	33,591	1,134	58,806	5,068	5,027,248	163	(11,005)
Total	162,812	1,960,279	456,031	10,678,788	241,355	9,553,048	11,381	(91,142)

  

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	33,720	119,476	70,930	289,222	158,103	(908,134)	696,987	13,291,178
\$25,000 < \$50,000	26,413	88,546	84,245	843,283	149,274	(332,051)	640,166	26,166,806
\$50,000 < \$75,000	12,656	41,468	40,629	548,492	94,212	(281,102)	355,753	23,755,400
\$75,000 < \$100,000	6,940	23,076	20,384	290,870	62,210	(108,938)	222,467	20,467,406
\$100,000 < \$125,000	3,306	11,460	10,933	163,499	39,243	(28,450)	131,811	15,481,460
\$125,000 < \$150,000	1,500	5,397	6,493	101,755	24,163	(5,389)	76,661	10,977,743
\$150,000 < \$175,000	724	2,667	4,104	68,083	15,509	7,318	45,973	7,777,747
\$175,000 < \$200,000	417	1,609	2,751	47,175	10,337	17,585	28,662	5,600,694
\$200,000 < \$250,000	391	1,496	3,258	57,824	11,924	35,387	30,251	7,039,326
\$250,000 < \$500,000	366	1,506	4,884	93,442	18,000	140,878	36,767	12,850,574
\$500,000 < \$1,000,000	79	537	1,653	35,520	6,782	102,852	11,187	7,945,973
\$1,000,000 or Greater	*	*	993	29,301	4,454	840,501	6,252	18,176,835
Total	86,512	297,238	251,257	2,568,466	594,211	(519,543)	2,282,937	169,531,142



Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2005**

(\$ 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	7,145	1,658	538	2,453	11	19	8,286	17,578
\$25,000 < \$50,000	16,395	3,907	714	2,580	15	27	4,748	11,857
\$50,000 < \$75,000	15,928	3,907	509	1,575	17	38	2,153	6,709
\$75,000 < \$100,000	12,333	3,161	439	1,225	10	20	1,195	4,307
\$100,000 < \$125,000	9,005	2,327	301	811	10	26	668	2,553
\$125,000 < \$150,000	5,592	1,472	187	468	11	27	360	1,634
\$150,000 < \$175,000	3,085	787	217	634	39	114	222	1,046
\$175,000 < \$200,000	1,644	414	*	*	*	*	144	729
\$200,000 < \$250,000	1,389	339	*	*	*	*	155	987
\$250,000 < \$500,000	1,038	251	*	*	*	*	159	1,265
\$500,000 < \$1,000,000	188	48	*	*	*	*	39	300
\$1,000,000 or Greater	46	13	*	*	*	*	*	*
<b>Total</b>	<b>73,788</b>	<b>18,284</b>	<b>2,905</b>	<b>9,746</b>	<b>113</b>	<b>271</b>	<b>18,129</b>	<b>48,965</b>

  

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	68,752	56,724	1,588	12,170	13,210	49,202	3,878	1,208
\$25,000 < \$50,000	51,322	58,271	2,625	18,849	11,978	49,806	3,811	1,057
\$50,000 < \$75,000	37,642	50,209	3,216	29,340	8,258	39,009	2,508	690
\$75,000 < \$100,000	27,766	42,186	3,482	34,503	5,827	30,331	1,861	515
\$100,000 < \$125,000	18,506	32,268	3,249	37,534	4,161	23,165	1,144	374
\$125,000 < \$150,000	12,095	25,579	2,776	37,300	3,045	18,500	672	182
\$150,000 < \$175,000	8,474	21,132	2,457	40,018	2,397	15,829	415	175
\$175,000 < \$200,000	5,791	16,363	1,910	35,185	1,819	12,758	237	78
\$200,000 < \$250,000	7,250	23,560	2,722	58,125	2,655	20,425	264	178
\$250,000 < \$500,000	12,001	49,224	5,521	150,037	5,302	46,269	303	162
\$500,000 < \$1,000,000	4,641	31,156	2,385	103,309	2,721	29,043	86	120
\$1,000,000 or Greater	2,594	30,831	1,197	72,804	1,726	22,341	54	58
<b>Total</b>	<b>256,834</b>	<b>437,503</b>	<b>33,128</b>	<b>629,174</b>	<b>63,099</b>	<b>356,678</b>	<b>15,233</b>	<b>4,797</b>

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Alimony Paid		IRA Deduction		Student Loan Interest Deduction		Tuition and Fees Deduction	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,241	12,854	11,089	31,642	30,191	19,750	20,195	53,126
\$25,000 < \$50,000	1,520	12,712	20,624	64,982	52,959	38,670	20,405	47,621
\$50,000 < \$75,000	1,707	16,708	13,224	44,834	30,584	19,459	22,153	51,023
\$75,000 < \$100,000	1,514	16,888	9,001	34,322	20,699	18,574	14,947	36,001
\$100,000 < \$125,000	1,120	14,031	6,463	26,244	14,502	9,137	21,199	62,097
\$125,000 < \$150,000	704	10,872	4,015	16,562	2,891	501	13,542	26,883
\$150,000 < \$175,000	504	8,358	1,389	6,432	49	50	2,915	5,410
\$175,000 < \$200,000	335	6,129	660	4,055	23	23	106	291
\$200,000 < \$250,000	455	10,477	802	5,144	13	20	61	182
\$250,000 < \$500,000	822	27,519	1,085	7,308	16	21	40	136
\$500,000 < \$1,000,000	339	18,117	349	2,404	10	21	20	76
\$1,000,000 or Greater	210	17,331	192	1,318	*	*	*	*
Total	10,471	171,996	68,893	245,247	151,937	106,226	115,583	282,846

  

Maryland AGI	Other & Unallocated Adjustments to Income		Total Adjustments on Federal Return		Federal Adjusted Gross Income	
	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	505	1	131,497	258,385	696,974	13,032,823
\$25,000 < \$50,000	511	1	145,785	310,340	640,155	25,856,487
\$50,000 < \$75,000	517	1	104,906	263,502	355,748	23,491,914
\$75,000 < \$100,000	309	-	71,777	222,033	222,466	20,245,384
\$100,000 < \$125,000	346	-	55,030	210,566	131,808	15,270,903
\$125,000 < \$150,000	163	-	32,156	139,982	76,661	10,837,766
\$150,000 < \$175,000	86	-	15,454	99,479	45,973	7,678,271
\$175,000 < \$200,000	59	-	8,650	76,203	28,662	5,524,494
\$200,000 < \$250,000	89	-	10,236	119,637	30,251	6,919,691
\$250,000 < \$500,000	166	-	15,637	282,285	36,766	12,568,293
\$500,000 < \$1,000,000	67	-	5,876	184,506	11,187	7,761,469
\$1,000,000 or Greater	26	-	3,440	144,815	6,252	18,032,021
Total	2,844	3	600,444	2,311,733	2,282,903	167,219,516

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2005**

(\$ 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	5,251	11,385	17,778	10,951	192	645	26,187
\$25,000 < \$50,000	7,887	19,077	45,882	40,415	387	2,115	27,121	88,138
\$50,000 < \$75,000	7,246	20,089	33,558	41,465	216	1,453	26,506	75,927
\$75,000 < \$100,000	5,339	17,657	25,115	34,191	110	688	18,468	53,695
\$100,000 < \$125,000	5,261	18,091	15,599	24,385	91	693	23,100	71,414
\$125,000 < \$150,000	3,731	15,311	9,189	14,754	77	953	14,073	40,637
\$150,000 < \$175,000	2,440	9,817	4,597	7,409	38	449	5,159	19,321
\$175,000 < \$200,000	1,741	8,943	2,467	3,909	16	354	2,178	13,874
\$200,000 < \$250,000	3,288	15,438	2,176	4,139	12	384	1,773	18,693
\$250,000 < \$500,000	6,478	42,943	1,654	3,036	25	1,937	7,473	175,627
\$500,000 < \$1,000,000	3,347	37,981	309	573	*	*	*	*
\$1,000,000 or Greater	2,804	106,045	95	111	*	*	*	*
<b>Total</b>	<b>54,813</b>	<b>322,777</b>	<b>158,419</b>	<b>185,338</b>	<b>1,164</b>	<b>9,671</b>	<b>152,038</b>	<b>671,910</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	46,817	137,565	71,590	61,465	38,538	114,793	23,243
\$25,000 < \$50,000	76,561	149,746	191,884	163,846	46,877	134,956	23,077	59,034
\$50,000 < \$75,000	61,052	138,934	193,535	191,962	29,015	80,951	17,184	51,058
\$75,000 < \$100,000	42,940	106,229	148,587	163,213	24,540	67,503	12,623	29,285
\$100,000 < \$125,000	36,879	114,583	93,751	115,439	15,450	41,812	10,206	23,454
\$125,000 < \$150,000	23,115	71,655	54,122	73,204	9,639	25,606	6,500	16,772
\$150,000 < \$175,000	10,576	36,996	31,224	45,439	5,717	14,521	4,233	10,742
\$175,000 < \$200,000	5,581	27,079	18,038	28,435	3,364	8,328	2,764	7,922
\$200,000 < \$250,000	6,596	38,654	16,205	29,853	3,725	9,719	4,055	10,576
\$250,000 < \$500,000	10,543	95,663	15,106	39,182	3,786	10,484	6,265	21,979
\$500,000 < \$1,000,000	4,915	72,233	4,913	26,269	823	2,538	2,869	16,288
\$1,000,000 or Greater	3,730	200,358	3,418	77,416	331	1,128	2,418	47,725
<b>Total</b>	<b>329,305</b>	<b>1,189,695</b>	<b>842,373</b>	<b>1,015,723</b>	<b>181,805</b>	<b>512,339</b>	<b>115,437</b>	<b>399,347</b>

Table 4 -- Resident Tax Filers  
**Selected Income and Tax Detail for State of Maryland - Tax Year 2005**  
(\$ 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	99,501	1,096,479	71,183	315,132	87,031	1,689,061	17,047	234,699
\$25,000 < \$50,000	58,875	576,764	82,897	826,765	54,198	837,570	18,060	60,524
\$50,000 < \$75,000	24,086	242,430	40,324	542,728	35,749	422,569	16,652	71,173
\$75,000 < \$100,000	12,113	117,486	20,229	284,840	24,700	250,021	14,555	58,820
\$100,000 < \$125,000	5,646	48,800	10,810	159,899	15,374	149,382	11,659	52,165
\$125,000 < \$150,000	3,347	28,970	6,440	99,595	10,093	103,164	7,775	37,803
\$150,000 < \$175,000	2,200	17,227	4,083	66,660	6,712	68,824	5,268	26,189
\$175,000 < \$200,000	1,474	11,728	2,713	45,595	4,561	53,683	3,568	22,518
\$200,000 < \$250,000	1,714	16,304	3,239	56,638	504	65,685	5,614	31,227
\$250,000 < \$500,000	2,290	19,706	4,908	90,278	648	112,426	8,909	58,280
\$500,000 < \$1,000,000	634	5,061	1,692	33,018	198	72,333	3,782	69,695
\$1,000,000 or Greater	322	2,286	1,014	21,310	101	70,729	2,693	148,730
Total	212,202	2,183,241	249,532	2,542,458	239,869	3,895,447	115,582	871,823

  

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	50,694	49,881	273,455	3,666,141	139,047	1,346,215	543,781	1,182,383
\$25,000 < \$50,000	102,933	105,697	338,770	2,765,266	316,483	4,264,388	323,970	938,815
\$50,000 < \$75,000	134,111	148,325	273,428	1,751,242	269,479	4,278,723	86,284	274,322
\$75,000 < \$100,000	128,691	144,940	196,841	1,116,108	197,553	3,525,240	24,884	84,144
\$100,000 < \$125,000	94,636	108,592	122,169	699,544	124,048	2,500,182	7,747	26,655
\$125,000 < \$150,000	59,773	68,959	72,301	454,073	73,473	1,649,507	3,179	11,045
\$150,000 < \$175,000	37,036	42,762	43,656	292,364	44,370	1,073,251	1,603	5,556
\$175,000 < \$200,000	23,077	26,577	27,137	204,786	27,643	710,100	1,018	3,509
\$200,000 < \$250,000	24,226	28,257	28,561	248,258	29,227	821,014	1,024	3,556
\$250,000 < \$500,000	28,433	32,994	34,458	385,327	35,357	1,214,427	1,408	4,814
\$500,000 < \$1,000,000	8,545	9,925	10,587	235,126	10,721	552,994	465	1,561
\$1,000,000 or Greater	4,825	5,684	6,016	375,008	6,010	1,138,051	242	853
Total	696,980	772,593	1,427,379	12,193,243	1,273,411	23,074,092	995,605	2,537,213

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2005**

(\$ 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	696,974	13,032,823	46,817	137,565	273,455	3,666,141	691,897	9,504,277
\$25,000 < \$50,000	640,155	25,856,487	76,561	149,746	338,770	2,765,266	640,565	23,240,967
\$50,000 < \$75,000	355,748	23,491,914	61,052	138,934	273,428	1,751,242	355,822	21,879,606
\$75,000 < \$100,000	222,466	20,245,384	42,940	106,229	196,841	1,116,108	222,479	19,235,506
\$100,000 < \$125,000	131,808	15,270,903	36,879	114,583	122,169	699,544	131,817	14,685,941
\$125,000 < \$150,000	76,661	10,837,766	23,115	71,655	72,301	454,073	76,664	10,455,348
\$150,000 < \$175,000	45,973	7,678,271	10,576	36,996	43,656	292,364	45,973	7,422,903
\$175,000 < \$200,000	28,662	5,524,494	5,581	27,079	27,137	204,786	28,663	5,346,787
\$200,000 < \$250,000	30,251	6,919,691	6,596	38,654	28,561	248,258	30,251	6,710,087
\$250,000 < \$500,000	36,766	12,568,293	10,543	95,663	34,458	385,327	36,767	12,278,628
\$500,000 < \$1,000,000	11,187	7,761,469	4,915	72,233	10,587	235,126	11,187	7,598,575
\$1,000,000 or Greater	6,252	18,032,021	3,730	200,358	6,016	375,008	6,252	17,857,372
Total	2,282,903	167,219,516	329,305	1,189,695	1,427,379	12,193,243	2,278,337	156,215,997

Maryland AGI	Total Deductions		Total Exemptions		Maryland Taxable Net Income		Maryland Tax	
	Returns	Amount	Number	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	682,830	2,528,601	1,681,582	2,385,503	596,568	5,383,361	595,602	225,906
\$25,000 < \$50,000	640,453	5,203,203	1,332,721	2,943,940	625,231	15,093,738	625,101	684,286
\$50,000 < \$75,000	355,763	4,553,046	848,259	1,938,932	353,674	15,387,598	353,661	712,358
\$75,000 < \$100,000	222,437	3,609,384	610,719	1,419,609	221,978	14,206,500	221,974	663,157
\$100,000 < \$125,000	131,796	2,526,847	393,961	921,118	131,672	11,237,976	131,671	526,891
\$125,000 < \$150,000	76,652	1,660,552	238,350	557,082	76,579	8,237,714	76,578	387,271
\$150,000 < \$175,000	45,973	1,078,807	144,873	338,249	45,932	6,005,845	45,932	282,866
\$175,000 < \$200,000	28,661	713,610	90,709	211,384	28,650	4,421,793	28,650	208,531
\$200,000 < \$250,000	30,251	824,569	96,687	224,204	30,226	5,661,314	30,226	267,326
\$250,000 < \$500,000	36,765	1,219,241	119,401	275,123	36,744	10,784,264	36,744	510,323
\$500,000 < \$1,000,000	11,186	554,556	37,110	84,979	11,170	6,959,040	11,170	329,968
\$1,000,000 or Greater	6,252	1,138,904	20,832	47,597	6,243	16,670,871	6,243	791,539
Total	2,269,019	25,611,320	5,615,204	11,347,720	2,164,667	120,050,014	2,163,552	5,590,422

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2005**

(\$ 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	179,809	47,339	23,686	2,781	6,334	1,499	6,978	1,306
\$25,000 < \$50,000	62,755	21,728	130	31	9,286	5,812	36,505	8,755
\$50,000 < \$75,000	*	*	*	*	7,501	8,077	2,827	2,150
\$75,000 < \$100,000	*	*	*	*	5,875	8,439	2,541	2,153
\$100,000 < \$125,000	*	*	*	*	3,991	6,688	1,753	1,420
\$125,000 < \$150,000	-	-	-	-	2,625	4,831	1,144	960
\$150,000 < \$175,000	-	-	-	-	1,877	3,666	809	668
\$175,000 < \$200,000	-	-	-	-	1,519	3,377	534	487
\$200,000 < \$250,000	-	-	-	-	2,339	6,025	527	464
\$250,000 < \$500,000	-	-	-	-	5,290	23,077	567	662
\$500,000 < \$1,000,000	-	-	-	-	3,390	30,438	132	232
\$1,000,000 or Greater	-	-	-	-	2,816	132,241	61	349
<b>Total</b>	<b>242,564</b>	<b>69,067</b>	<b>23,816</b>	<b>2,812</b>	<b>52,843</b>	<b>234,170</b>	<b>54,378</b>	<b>19,606</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	-	-	205,700	52,927	416,910	172,979
\$25,000 < \$50,000	20	6	100,022	36,307	599,975	647,979
\$50,000 < \$75,000	15	10	10,319	10,259	352,787	702,098
\$75,000 < \$100,000	13	13	8,366	10,606	221,467	652,552
\$100,000 < \$125,000	14	15	5,701	8,123	131,427	518,768
\$125,000 < \$150,000	17	29	3,754	5,820	76,426	381,451
\$150,000 < \$175,000	15	18	2,683	4,352	45,865	278,514
\$175,000 < \$200,000	12	27	2,048	3,891	28,608	204,640
\$200,000 < \$250,000	14	36	2,847	6,525	30,171	260,801
\$250,000 < \$500,000	69	160	5,824	23,900	36,636	486,423
\$500,000 < \$1,000,000	64	140	3,515	30,810	11,129	299,158
\$1,000,000 or Greater	68	1,205	2,876	133,795	6,208	657,744
<b>Total</b>	<b>321</b>	<b>1,659</b>	<b>353,655</b>	<b>327,315</b>	<b>1,957,609</b>	<b>5,263,107</b>

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2005**

(\$ 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	596,567	159,514	180,015	34,165	24,138	2,500	197,384	36,664
\$25,000 < \$50,000	625,230	448,122	62,748	13,857	130	22	62,838	13,867
\$50,000 < \$75,000	353,674	456,531	*	*	*	*	31	13
\$75,000 < \$100,000	221,978	421,605	*	*	*	*	-	-
\$100,000 < \$125,000	131,672	334,628	*	*	*	*	-	-
\$125,000 < \$150,000	76,579	246,267	-	-	-	-	-	-
\$150,000 < \$175,000	45,932	180,166	-	-	-	-	-	-
\$175,000 < \$200,000	28,650	132,913	-	-	-	-	-	-
\$200,000 < \$250,000	30,226	170,264	-	-	-	-	-	-
\$250,000 < \$500,000	36,744	323,571	-	-	-	-	-	-
\$500,000 < \$1,000,000	11,170	208,768	-	-	-	-	-	-
\$1,000,000 or Greater	6,243	499,878	-	-	-	-	-	-
Total	2,164,665	3,582,227	242,763	48,022	24,268	2,522	260,253	50,544

  

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	428,284	122,850	7,424	118	6,617	91	128,134	57,698
\$25,000 < \$50,000	607,869	434,255	9,395	166	6,497	111	6,757	1,212
\$50,000 < \$75,000	353,666	456,517	8,729	198	5,009	103	-	-
\$75,000 < \$100,000	221,978	421,604	7,372	204	3,861	95	-	-
\$100,000 < \$125,000	131,672	334,628	5,326	162	2,734	74	-	-
\$125,000 < \$150,000	76,579	246,267	3,406	110	1,592	45	-	-
\$150,000 < \$175,000	45,932	180,166	2,238	79	1,019	31	-	-
\$175,000 < \$200,000	28,650	132,913	1,353	54	597	21	-	-
\$200,000 < \$250,000	30,226	170,264	1,191	47	544	18	-	-
\$250,000 < \$500,000	36,744	323,571	1,013	50	469	22	-	-
\$500,000 < \$1,000,000	11,170	208,768	214	15	102	8	-	-
\$1,000,000 or Greater	6,243	499,878	79	6	45	3	-	-
Total	1,979,013	3,531,681	47,740	1,209	29,086	622	134,891	58,910

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2005**

(\$ 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	24	490	11,377	77,194	13,014	182,888	9,443	1,169,500
\$25,000 < \$50,000	35	414	12,603	83,153	16,257	164,343	12,146	222,745
\$50,000 < \$75,000	38	445	11,132	78,317	15,146	141,373	12,278	269,099
\$75,000 < \$100,000	37	440	9,046	71,940	12,565	118,312	10,881	293,023
\$100,000 < \$125,000	27	260	6,890	63,171	8,964	82,988	8,780	289,168
\$125,000 < \$150,000	22	267	4,844	49,631	5,713	47,613	6,880	281,765
\$150,000 < \$175,000	14	149	3,662	40,637	2,679	32,852	5,483	297,120
\$175,000 < \$200,000	12	126	2,716	34,875	2,033	27,927	4,250	253,276
\$200,000 < \$250,000	23	296	3,552	56,403	2,643	37,338	6,316	580,917
\$250,000 < \$500,000	32	1,005	5,998	231,549	4,332	92,080	13,045	1,813,659
\$500,000 < \$1,000,000	22	329	2,345	100,406	1,553	64,310	6,657	2,294,143
\$1,000,000 or Greater	*	*	1,714	156,665	980	64,168	4,549	6,751,162
<b>Total</b>	<b>286</b>	<b>4,221</b>	<b>75,879</b>	<b>1,043,941</b>	<b>85,879</b>	<b>1,056,192</b>	<b>100,708</b>	<b>14,515,577</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	9,676	1,431,702	21,449	(105,694)	15,149	(262,201)	1,171	7,032
\$25,000 < \$50,000	10,021	198,341	25,822	(81,190)	17,517	24,404	1,204	8,243
\$50,000 < \$75,000	10,068	395,223	23,449	(63,056)	17,058	(126,124)	1,034	9,824
\$75,000 < \$100,000	9,012	163,682	19,268	(46,372)	14,870	129,341	901	8,223
\$100,000 < \$125,000	7,338	101,753	13,990	(19,818)	11,647	187,416	702	8,550
\$125,000 < \$150,000	5,562	88,122	9,027	2,017	8,818	193,643	583	8,465
\$150,000 < \$175,000	4,463	112,550	4,705	7,785	6,802	184,570	413	7,115
\$175,000 < \$200,000	3,418	62,292	3,441	6,948	5,173	190,984	345	6,998
\$200,000 < \$250,000	5,015	217,879	4,483	19,065	7,539	363,039	481	12,643
\$250,000 < \$500,000	10,616	603,371	7,455	139,469	14,864	1,210,288	960	37,544
\$500,000 < \$1,000,000	5,513	442,685	2,906	36,095	7,186	1,851,458	466	42,604
\$1,000,000 or Greater	4,098	2,089,783	2,051	92,497	4,861	4,661,379	473	115,548
<b>Total</b>	<b>84,800</b>	<b>5,907,383</b>	<b>138,046</b>	<b>(12,254)</b>	<b>131,484</b>	<b>8,608,197</b>	<b>8,733</b>	<b>272,789</b>



Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Medical and Dental Expenses		Medical Deduction Allowed Limitation		Income or Sales Taxes Paid		Real Estate Taxes Paid	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	86,355	651,805	71,742	503,761	143,940	235,713	102,874	244,851
\$25,000 < \$50,000	132,525	1,041,541	88,977	473,788	311,015	889,873	229,846	518,916
\$50,000 < \$75,000	87,726	584,671	43,749	251,891	269,999	1,154,460	235,104	588,816
\$75,000 < \$100,000	50,608	351,881	18,491	125,004	198,854	1,209,906	185,405	532,425
\$100,000 < \$125,000	28,012	214,480	7,830	69,076	124,268	993,677	119,855	401,540
\$125,000 < \$150,000	15,584	123,683	3,486	38,672	73,448	712,912	72,048	281,991
\$150,000 < \$175,000	9,203	75,220	1,646	22,382	44,255	497,947	43,739	183,752
\$175,000 < \$200,000	5,909	51,367	891	15,177	27,393	357,376	27,365	125,746
\$200,000 < \$250,000	6,559	58,821	845	16,016	29,748	465,643	29,010	158,059
\$250,000 < \$500,000	8,526	79,449	763	20,557	36,032	862,659	35,164	226,824
\$500,000 < \$1,000,000	2,508	25,715	141	4,522	10,906	540,588	10,723	98,235
\$1,000,000 or Greater	1,340	17,218	51	2,283	6,131	1,143,053	5,971	99,303
<b>Total</b>	<b>434,855</b>	<b>3,275,851</b>	<b>238,612</b>	<b>1,543,129</b>	<b>1,275,989</b>	<b>9,063,807</b>	<b>1,097,104</b>	<b>3,460,458</b>

  

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	154,485	512,520	89,345	732,519	2,578	12,795	91,591	765,371
\$25,000 < \$50,000	320,540	1,387,215	220,363	1,835,627	3,472	4,836	224,350	1,896,904
\$50,000 < \$75,000	277,499	1,810,634	228,272	2,194,460	4,181	5,985	231,661	2,264,494
\$75,000 < \$100,000	204,117	1,799,184	178,833	1,920,251	4,123	6,235	181,263	2,015,714
\$100,000 < \$125,000	127,360	1,437,700	114,161	1,377,768	3,582	7,357	115,809	1,422,749
\$125,000 < \$150,000	75,400	1,024,480	67,664	898,610	2,980	6,238	68,716	927,813
\$150,000 < \$175,000	45,466	702,128	40,871	583,466	2,422	5,905	41,554	601,795
\$175,000 < \$200,000	28,343	503,640	25,195	385,088	1,889	5,294	25,676	398,799
\$200,000 < \$250,000	29,899	635,889	26,555	440,244	2,727	8,619	27,153	459,445
\$250,000 < \$500,000	36,194	1,100,388	31,074	604,749	5,898	30,626	32,256	654,696
\$500,000 < \$1,000,000	10,970	649,165	8,971	212,736	3,134	31,513	9,618	257,788
\$1,000,000 or Greater	6,137	1,261,836	4,591	140,148	2,816	139,060	5,374	307,562
<b>Total</b>	<b>1,316,410</b>	<b>12,824,779</b>	<b>1,035,895</b>	<b>11,325,666</b>	<b>39,802</b>	<b>264,463</b>	<b>1,055,021</b>	<b>11,973,130</b>

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2005**

(\$ 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	122,917	332,717	79,139	122,470	130,588	413,521	559	7,664
\$25,000 < \$50,000	267,054	749,494	194,147	238,520	284,492	956,890	719	5,722
\$50,000 < \$75,000	236,285	649,863	177,749	216,987	251,493	839,865	495	5,620
\$75,000 < \$100,000	178,650	561,215	136,504	169,838	188,942	710,561	277	2,883
\$100,000 < \$125,000	115,092	390,580	89,986	126,223	120,630	497,126	154	2,216
\$125,000 < \$150,000	69,635	259,874	54,708	90,163	72,294	334,140	96	1,100
\$150,000 < \$175,000	42,497	169,982	33,215	64,977	43,828	218,551	57	1,174
\$175,000 < \$200,000	26,661	120,935	20,596	54,463	27,403	156,300	41	498
\$200,000 < \$250,000	28,239	141,449	21,681	61,279	28,922	183,800	45	684
\$250,000 < \$500,000	34,129	238,130	25,368	134,088	35,032	324,131	92	2,008
\$500,000 < \$1,000,000	10,123	151,197	7,340	113,041	10,480	214,933	51	1,528
\$1,000,000 or Greater	5,485	407,574	3,878	407,084	5,710	693,202	20	835
<b>Total</b>	<b>1,136,767</b>	<b>4,173,010</b>	<b>844,311</b>	<b>1,799,133</b>	<b>1,199,814</b>	<b>5,543,020</b>	<b>2,606</b>	<b>31,932</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	86,573	303,023	53,382	266,781	6,440	44,079	166,032	2,513,696
\$25,000 < \$50,000	202,059	882,701	127,731	755,247	10,684	65,964	328,757	5,541,732
\$50,000 < \$75,000	168,613	641,453	86,741	495,435	7,802	54,292	279,791	5,722,231
\$75,000 < \$100,000	119,071	417,028	50,204	293,260	5,408	30,681	204,816	4,977,288
\$100,000 < \$125,000	74,689	269,345	27,869	177,333	3,522	21,157	127,585	3,627,358
\$125,000 < \$150,000	43,977	158,805	14,953	100,387	2,339	13,900	75,482	2,440,492
\$150,000 < \$175,000	26,328	96,257	8,498	58,506	2,043	11,522	45,505	1,616,058
\$175,000 < \$200,000	16,243	62,950	5,077	37,373	1,390	8,755	28,377	1,120,542
\$200,000 < \$250,000	17,533	70,394	5,841	39,231	2,494	12,610	29,934	1,347,674
\$250,000 < \$500,000	21,206	118,504	7,349	63,448	3,884	28,486	36,256	2,193,714
\$500,000 < \$1,000,000	6,885	67,567	2,259	34,589	1,620	25,047	10,991	1,187,571
\$1,000,000 or Greater	4,297	141,009	1,305	72,061	1,336	48,208	6,155	2,385,987
<b>Total</b>	<b>787,474</b>	<b>3,229,036</b>	<b>391,209</b>	<b>2,393,651</b>	<b>48,962</b>	<b>364,701</b>	<b>1,339,681</b>	<b>34,674,343</b>

Table 4 -- Resident Tax Filers

**Selected Income and Tax Detail for State of Maryland - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Total Deductions After Limitation	
	Returns	Amount
Less than \$25,000	165,837	2,428,844
\$25,000 < \$50,000	328,721	5,460,140
\$50,000 < \$75,000	279,787	5,651,682
\$75,000 < \$100,000	204,815	4,917,451
\$100,000 < \$125,000	127,585	3,587,643
\$125,000 < \$150,000	75,481	2,396,956
\$150,000 < \$175,000	45,505	1,568,275
\$175,000 < \$200,000	28,377	1,063,287
\$200,000 < \$250,000	29,934	1,270,622
\$250,000 < \$500,000	36,256	1,976,638
\$500,000 < \$1,000,000	10,991	1,006,756
\$1,000,000 or Greater	6,155	1,951,531
Total	1,339,444	33,279,825

Table 5

**Selected Income and Tax Detail for Maryland Counties - Tax Year 2005**

(\$ in thousands)

Maryland County	<u>Wages, Salaries, Tips, etc.</u>		<u>Taxable Interest</u>		<u>Dividends</u>		<u>Business Income or Loss &amp; Farm Income or Loss</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	21,041	854,690	12,786	20,558	5,608	17,129	3,083	37,723
Anne Arundel	190,576	12,600,258	128,572	287,052	64,678	280,680	33,891	510,342
Baltimore County	291,763	17,351,377	187,789	540,353	98,858	684,550	50,577	698,558
Baltimore City	193,296	7,983,058	71,117	146,249	30,611	197,525	25,192	217,136
Calvert	30,692	2,033,189	20,818	37,857	9,168	31,388	6,330	59,765
Caroline	10,831	444,667	5,843	9,094	2,304	6,808	2,642	16,180
Carroll	59,524	3,837,034	43,001	64,252	22,187	60,972	11,752	131,938
Cecil	32,863	1,734,295	19,519	27,016	8,522	26,967	5,445	58,484
Charles	50,873	3,063,587	30,823	38,605	10,873	24,116	8,890	57,666
Dorchester	10,378	408,081	5,805	12,914	2,452	13,912	2,432	21,295
Frederick	83,741	5,392,376	54,380	88,531	27,602	90,975	15,819	192,573
Garrett	8,825	352,129	5,449	12,125	2,433	7,293	2,564	31,451
Harford	86,266	5,359,748	59,324	95,751	28,211	74,482	14,445	153,284
Howard	99,310	8,252,146	73,742	159,045	42,243	186,690	20,422	374,567
Kent	5,994	263,510	4,650	14,758	2,683	27,519	1,780	27,026
Montgomery	343,709	27,242,578	251,351	972,075	151,562	1,265,069	80,649	1,903,657
Prince George's	325,641	16,299,783	152,977	161,709	51,128	118,817	59,807	227,994
Queen Anne's	15,630	975,590	11,943	24,617	5,706	32,796	4,178	50,710
St. Mary's	33,464	1,961,097	21,420	29,440	8,191	23,140	6,404	47,998
Somerset	6,164	217,562	2,720	5,682	1,259	4,959	1,400	11,150
Talbot	12,189	677,960	9,939	50,900	6,039	98,951	3,530	66,953
Washington	49,858	2,385,333	27,780	48,694	12,185	46,556	8,100	117,048
Wicomico	30,847	1,390,900	15,625	34,177	7,632	29,314	5,367	50,861
Worcester	17,654	720,163	12,289	49,773	7,120	37,334	4,143	66,561
<b>Total</b>	<b>2,011,129</b>	<b>121,801,111</b>	<b>1,229,662</b>	<b>2,931,227</b>	<b>609,255</b>	<b>3,387,942</b>	<b>378,842</b>	<b>5,130,920</b>

Table 5

**Selected Income and Tax Detail for Maryland Counties - Tax Year 2005**

(\$ 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	4,406	47,438	2,301	23,144	6,090	98,911	2,334
Anne Arundel	54,811	1,004,316	16,317	208,921	47,954	1,198,192	25,138	875,419
Baltimore County	81,686	1,640,570	31,232	374,237	71,071	1,366,704	35,573	1,715,558
Baltimore City	24,775	447,469	9,436	106,279	32,662	542,207	12,320	297,800
Calvert	7,821	115,692	2,235	28,227	7,939	214,592	3,874	127,537
Caroline	1,805	31,181	890	7,794	2,220	39,347	1,422	25,666
Carroll	17,433	192,262	5,789	61,130	13,791	283,249	7,875	155,468
Cecil	6,399	92,413	2,453	25,877	7,787	145,838	3,638	70,337
Charles	8,929	127,123	2,766	31,696	13,142	324,374	5,106	99,441
Dorchester	1,950	37,780	1,019	10,039	2,643	47,050	1,389	12,623
Frederick	23,225	307,414	6,457	68,100	17,610	389,160	10,647	303,206
Garrett	2,306	34,280	812	8,594	2,215	41,789	1,428	37,613
Harford	22,458	220,693	7,896	81,103	21,663	452,089	10,046	287,183
Howard	37,032	564,184	7,743	103,806	19,929	521,033	14,935	575,029
Kent	2,244	53,003	947	13,260	2,024	45,669	1,282	43,877
Montgomery	138,426	4,183,229	32,562	456,583	74,372	2,332,367	57,730	4,159,685
Prince George's	40,452	359,659	15,848	148,865	70,102	1,711,407	23,093	77,255
Queen Anne's	4,924	131,159	1,684	23,895	4,013	96,956	2,997	110,017
St. Mary's	6,886	82,549	1,987	20,396	8,884	218,430	3,810	71,814
Somerset	1,112	16,096	503	4,640	1,463	25,592	758	14,573
Talbot	5,538	298,339	2,195	43,757	4,105	107,135	2,982	115,370
Washington	10,280	160,453	4,126	42,469	11,604	197,256	5,334	107,811
Wicomico	6,372	110,696	2,768	32,723	6,543	119,719	3,798	90,606
Worchester	6,038	216,822	2,846	34,745	6,205	159,722	3,846	137,613
<b>Total</b>	<b>517,308</b>	<b>10,474,820</b>	<b>162,812</b>	<b>1,960,280</b>	<b>456,031</b>	<b>10,678,788</b>	<b>241,355</b>	<b>9,553,047</b>

Table 5

**Selected Income and Tax Detail for Maryland Counties - Tax Year 2005**

(\$ 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	2,372	6,928	3,344	29,225	859	219	119
Anne Arundel	6,821	23,387	25,399	261,162	7,320	1,794	1,810	5,361
Baltimore County	13,684	46,635	44,732	467,746	11,304	2,815	2,371	5,727
Baltimore City	10,686	37,092	15,861	145,238	5,827	1,446	1,927	4,683
Calvert	1,000	3,654	3,884	39,247	1,418	362	214	506
Caroline	692	1,952	1,307	11,410	342	88	52	141
Carroll	2,365	7,082	7,955	76,693	2,541	632	309	1,123
Cecil	2,600	8,743	4,009	36,559	1,177	294	233	691
Charles	1,528	5,226	5,125	45,301	2,043	509	431	1,170
Dorchester	834	2,490	1,656	15,337	298	75	53	133
Frederick	2,834	9,445	9,700	95,007	3,445	857	804	2,207
Garrett	1,065	3,300	1,266	11,044	298	73	46	106
Harford	4,452	13,940	11,371	106,680	3,700	928	613	2,030
Howard	2,964	10,729	10,800	121,487	4,950	1,214	1,301	4,036
Kent	378	1,182	1,586	17,655	252	66	47	108
Montgomery	9,576	35,604	48,987	589,347	12,343	3,003	4,389	12,049
Prince George's	12,983	49,595	28,619	245,523	9,720	2,423	2,011	5,051
Queen Anne's	655	2,017	2,646	28,164	638	163	119	402
St. Mary's	1,105	3,912	3,671	34,166	1,297	314	331	837
Somerset	434	1,312	849	7,104	222	56	31	86
Talbot	601	2,010	3,420	41,436	414	106	173	487
Washington	3,367	9,215	6,499	58,420	1,329	324	283	683
Wicomico	1,705	5,279	4,043	38,630	1,432	362	310	768
Worcester	1,811	6,511	4,528	45,885	619	159	152	337
Total	86,512	297,240	251,257	2,568,466	73,788	18,282	18,129	48,962

Table 5

**Selected Income and Tax Detail for Maryland Counties - Tax Year 2005**

(\$ 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	2,150	2,846	412	2,109	791	2,455	1,314
Anne Arundel	24,012	40,672	6,600	35,816	6,887	25,162	13,554	9,053
Baltimore County	35,231	56,691	9,525	54,395	11,348	41,029	23,815	16,909
Baltimore City	16,018	20,331	3,166	13,924	4,104	11,682	15,266	11,515
Calvert	3,913	5,582	933	4,952	1,068	3,777	1,882	1,202
Caroline	1,729	2,174	485	2,392	377	1,323	535	326
Carroll	7,915	11,477	2,198	11,985	2,949	9,817	4,247	2,712
Cecil	3,687	5,300	917	4,974	907	3,174	2,037	1,261
Charles	4,685	6,219	940	4,914	1,433	5,139	3,738	2,509
Dorchester	1,641	2,092	406	1,879	414	1,443	483	317
Frederick	10,843	16,852	2,787	14,554	3,032	10,680	6,750	4,563
Garrett	1,676	2,614	412	2,026	475	1,733	612	338
Harford	9,812	13,735	2,567	14,728	3,311	11,866	6,539	4,215
Howard	14,767	27,754	3,886	23,302	4,181	16,003	8,481	5,945
Kent	1,283	2,188	380	2,114	292	1,175	399	302
Montgomery	64,460	153,256	17,174	113,000	14,282	54,961	26,705	19,536
Prince George's	30,247	34,685	3,859	16,714	6,765	20,477	24,279	17,573
Queen Anne's	2,888	4,555	968	5,259	710	2,927	906	601
St. Mary's	3,619	4,866	713	3,600	1,120	3,927	2,369	1,420
Somerset	995	1,080	207	994	224	819	317	214
Talbot	2,781	5,278	1,004	5,322	651	2,646	774	526
Washington	5,490	7,818	1,268	6,436	1,544	5,380	3,571	2,158
Wicomico	3,883	4,576	1,007	5,065	1,049	3,657	2,284	1,517
Worchester	3,109	4,861	1,285	6,223	979	3,996	1,080	735
Total	256,834	437,502	63,099	356,677	68,893	245,248	151,937	106,224

Table 5

**Selected Income and Tax Detail for Maryland Counties - Tax Year 2005**

(\$ 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	705	1,675	3,314	3,733	3,431	31,788	14,828
Anne Arundel	11,159	25,363	16,466	18,326	25,271	258,988	142,878	1,247,796
Baltimore County	16,268	40,112	26,441	31,721	44,415	463,419	213,159	1,746,514
Baltimore City	7,705	19,051	17,629	18,164	15,656	143,646	100,744	723,234
Calvert	2,039	4,773	2,935	3,536	3,843	37,620	24,403	191,597
Caroline	376	856	1,198	1,195	1,283	11,198	7,008	42,558
Carroll	3,556	8,803	6,097	7,359	7,917	75,779	47,419	322,177
Cecil	1,460	3,457	2,604	2,912	3,984	36,768	23,872	179,210
Charles	3,433	8,091	3,577	4,120	5,109	44,845	37,944	304,897
Dorchester	291	680	1,113	1,234	1,659	15,252	6,645	49,800
Frederick	5,010	11,988	6,442	7,587	9,685	94,960	62,576	485,288
Garrett	272	659	985	1,121	1,270	11,171	6,437	44,205
Harford	5,236	12,301	8,886	11,075	11,298	105,881	65,960	486,820
Howard	7,723	18,825	9,160	11,496	10,741	120,356	75,922	661,439
Kent	225	543	765	859	1,564	17,516	4,935	56,888
Montgomery	22,005	55,701	18,395	24,438	48,583	577,906	261,725	3,004,810
Prince George's	21,054	53,616	14,656	16,717	28,381	243,024	212,377	1,521,903
Queen Anne's	800	1,782	1,961	2,173	2,634	28,538	12,740	112,476
St. Mary's	1,957	4,410	2,900	3,172	3,634	33,961	24,183	201,417
Somerset	169	412	1,163	1,234	831	7,029	3,760	24,708
Talbot	485	1,202	1,359	1,506	3,403	40,687	10,293	135,691
Washington	1,815	4,125	4,566	5,386	6,479	59,162	34,311	251,201
Wicomico	1,250	3,016	3,983	4,345	3,987	37,992	19,552	140,428
Worchester	590	1,402	1,824	1,929	4,474	44,971	13,708	145,611
<b>Total</b>	<b>115,583</b>	<b>282,843</b>	<b>158,419</b>	<b>185,338</b>	<b>249,532</b>	<b>2,542,457</b>	<b>1,427,379</b>	<b>12,193,245</b>



Table 6

**Selected Income and Tax Detail for Allegany County - Tax Year 2005**

(\$ 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	7,870	130,774	4,115	6,502	1,816	3,263	908	5,143
\$25,000 < \$50,000	6,630	229,509	3,584	4,191	1,407	3,008	854	5,606
\$50,000 < \$75,000	3,751	213,495	2,615	2,236	1,007	1,826	556	4,552
\$75,000 < \$100,000	1,631	127,820	1,332	1,665	614	1,309	267	3,531
\$100,000 < \$150,000	762	74,054	715	1,332	412	2,136	170	4,185
\$150,000 < \$200,000	166	20,816	176	701	135	1,310	59	4,674
\$200,000 < \$500,000	176	33,319	188	1,412	157	1,962	90	11,167
\$500,000 < \$1,000,000	55	24,903	61	2,519	60	2,315	*	*
\$1,000,000 or Greater	*	*	*	*	*	*	*	*
<b>Total</b>	<b>21,041</b>	<b>854,690</b>	<b>12,786</b>	<b>20,558</b>	<b>5,608</b>	<b>17,129</b>	<b>2,904</b>	<b>38,858</b>

  

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	1,267	1,970	3,063	42,032	607	(395)	10,375	196,807
\$25,000 < \$50,000	1,029	2,856	1,620	27,046	577	390	7,338	293,688
\$50,000 < \$75,000	749	2,917	813	15,106	430	1,636	3,954	255,503
\$75,000 < \$100,000	485	3,021	319	6,340	282	1,393	1,697	151,051
\$100,000 < \$150,000	336	4,523	170	4,603	212	3,816	819	99,475
\$150,000 < \$200,000	121	3,139	46	1,581	65	2,209	190	34,695
\$200,000 < \$500,000	152	6,355	59	2,202	115	8,231	211	60,948
\$500,000 < \$1,000,000	57	21,602	*	*	46	24,266	64	82,056
\$1,000,000 or Greater	*	*	*	*	*	*	*	*
<b>Total</b>	<b>4,196</b>	<b>46,383</b>	<b>6,090</b>	<b>98,911</b>	<b>2,334</b>	<b>41,546</b>	<b>24,648</b>	<b>1,174,223</b>

Table 6

**Selected Income and Tax Detail for Allegany County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	10,309	147,565	9,210	20,334	981	8,239	27,840	36,450
\$25,000 < \$50,000	7,338	266,043	5,290	17,409	2,048	20,025	16,991	38,478
\$50,000 < \$75,000	3,954	240,992	1,922	7,215	2,032	21,833	11,018	25,706
\$75,000 < \$100,000	1,697	145,291	418	1,611	1,279	14,033	5,028	11,810
\$100,000 < \$150,000	819	96,470	126	474	693	9,609	2,476	5,761
\$150,000 < \$200,000	190	32,479	(D)	(D)	190	2,869	601	1,336
\$200,000 < \$500,000	211	59,668	35	122	176	3,724	647	1,476
\$500,000 < \$1,000,000	64	81,922	(D)	(D)	64	4,127	200	459
\$1,000,000 or Greater	-	-	(D)	(D)	*	*	-	-
Total	24,582	1,070,430	17,001	47,165	7,463	84,459	64,801	121,476

  

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	6,901	2,898	2,270	422	6,997	2,014	1,386	571
\$25,000 < \$50,000	7,015	8,279	809	194	7,076	5,377	-	-
\$50,000 < \$75,000	3,947	8,593	-	-	3,949	5,457	-	-
\$75,000 < \$100,000	1,696	5,474	-	-	1,696	3,453	-	-
\$100,000 < \$150,000	817	3,726	-	-	819	2,362	-	-
\$150,000 < \$200,000	190	1,291	-	-	190	828	-	-
\$200,000 < \$500,000	210	2,443	-	-	211	1,592	-	-
\$500,000 < \$1,000,000	64	3,040	-	-	64	2,265	-	-
\$1,000,000 or Greater	*	*	-	-	*	*	-	-
Total	20,840	35,744	3,079	616	21,002	23,348	1,386	571

Table 6

**Selected Income and Tax Detail for Anne Arundel County - Tax Year 2005**

(\$ 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	45,467	867,206	22,171	34,002	10,495	22,469	7,503	46,204
\$25,000 < \$50,000	48,730	1,822,990	25,736	32,985	11,202	27,418	6,769	51,547
\$50,000 < \$75,000	32,573	1,931,308	23,109	24,656	9,894	25,458	5,695	53,070
\$75,000 < \$100,000	23,413	1,913,264	19,131	21,695	8,853	22,753	4,448	51,581
\$100,000 < \$150,000	23,633	2,630,634	21,359	28,184	11,721	35,593	4,756	80,738
\$150,000 < \$200,000	8,513	1,257,394	8,250	15,212	5,420	22,455	1,917	65,511
\$200,000 < \$500,000	6,802	1,412,562	7,180	31,346	5,608	49,879	1,858	116,231
\$500,000 < \$1,000,000	941	351,635	1,070	19,658	949	23,936	277	29,461
\$1,000,000 or Greater	504	413,266	566	79,314	536	50,718	142	20,104
Total	190,576	12,600,259	128,572	287,052	64,678	280,679	33,365	514,447

  

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	7,765	18,496	13,296	217,717	3,262	(19,154)	58,727	1,150,703
\$25,000 < \$50,000	8,581	17,276	11,000	257,224	3,991	3,940	55,256	2,293,994
\$50,000 < \$75,000	7,620	26,085	7,318	198,316	3,703	7,899	35,170	2,341,691
\$75,000 < \$100,000	6,794	37,360	5,377	150,400	3,375	15,395	24,646	2,248,695
\$100,000 < \$150,000	9,525	57,914	6,025	178,728	4,474	36,904	24,656	3,087,884
\$150,000 < \$200,000	4,780	52,945	2,563	95,001	1,931	44,749	8,946	1,576,643
\$200,000 < \$500,000	5,392	193,539	2,057	88,670	3,158	217,635	7,487	2,147,457
\$500,000 < \$1,000,000	948	119,508	204	7,857	773	181,236	1,093	743,439
\$1,000,000 or Greater	549	491,436	114	4,279	471	386,815	575	1,537,088
Total	51,954	1,014,559	47,954	1,198,192	25,138	875,419	216,556	17,127,594

Table 6

**Selected Income and Tax Detail for Anne Arundel County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	58,250	791,587	45,551	94,400	11,809	111,834	135,364	185,166
\$25,000 < \$50,000	55,262	2,021,891	29,109	80,403	26,143	344,913	110,712	240,411
\$50,000 < \$75,000	35,172	2,172,031	8,464	26,466	26,704	407,298	82,467	188,082
\$75,000 < \$100,000	24,648	2,137,692	2,656	9,044	21,987	377,489	66,443	154,619
\$100,000 < \$150,000	24,656	2,979,562	1,175	4,033	23,476	476,484	72,798	170,673
\$150,000 < \$200,000	8,946	1,528,902	276	985	8,670	211,411	27,279	63,894
\$200,000 < \$500,000	7,487	2,095,509	230	785	7,257	234,427	23,141	53,678
\$500,000 < \$1,000,000	1,093	733,971	39	136	1,054	54,663	3,529	8,135
\$1,000,000 or Greater	575	1,526,819	(D)	(D)	575	93,840	1,800	4,129
Total	216,089	15,987,964	87,500	216,252	127,675	2,312,359	523,533	1,068,787

  

Maryland AGI	State Tax After Credits		Local Rearned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	38,063	15,926	10,994	1,685	38,679	9,742	8,561	4,220
\$25,000 < \$50,000	52,561	59,475	3,940	715	52,965	33,999	525	102
\$50,000 < \$75,000	34,972	71,407	-	-	35,000	39,685	-	-
\$75,000 < \$100,000	24,600	74,085	-	-	24,611	40,871	-	-
\$100,000 < \$150,000	24,628	108,539	-	-	24,641	59,606	-	-
\$150,000 < \$200,000	8,936	58,385	-	-	8,942	32,067	-	-
\$200,000 < \$500,000	7,471	82,993	-	-	7,484	46,249	-	-
\$500,000 < \$1,000,000	1,089	30,107	-	-	1,091	17,179	-	-
\$1,000,000 or Greater	574	58,876	-	-	574	36,579	-	-
Total	192,894	559,793	14,934	2,400	193,987	315,977	9,086	4,322

Table 6

**Selected Income and Tax Detail for Baltimore County - Tax Year 2005**

(\$ 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	76,451	1,370,710	40,130	82,370	20,973	52,457	13,057	56,491
\$25,000 < \$50,000	91,334	3,333,027	45,973	68,291	20,663	65,747	12,001	73,143
\$50,000 < \$75,000	51,120	3,027,739	35,578	46,035	16,155	52,849	8,394	70,102
\$75,000 < \$100,000	30,212	2,463,067	24,601	34,425	12,227	60,471	5,578	63,063
\$100,000 < \$150,000	24,646	2,678,947	22,483	40,642	13,296	58,675	5,316	101,589
\$150,000 < \$200,000	7,558	1,087,258	7,570	22,431	5,535	38,136	2,078	73,315
\$200,000 < \$500,000	7,899	1,664,234	8,511	56,831	7,216	98,918	2,617	166,598
\$500,000 < \$1,000,000	1,582	625,448	1,828	32,758	1,720	62,522	524	52,576
\$1,000,000 or Greater	961	1,100,948	1,115	156,567	1,073	194,775	310	50,410
Total	291,763	17,351,378	187,789	540,350	98,858	684,550	49,875	707,287

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	15,056	36,906	25,978	372,602	5,190	(82,773)	102,499	1,809,456
\$25,000 < \$50,000	15,435	35,378	18,661	356,505	6,383	8,054	102,152	4,100,174
\$50,000 < \$75,000	12,045	45,192	10,710	228,997	5,484	13,367	54,948	3,601,423
\$75,000 < \$100,000	9,445	63,922	6,321	139,464	4,388	(10,576)	31,892	2,886,488
\$100,000 < \$150,000	10,794	87,114	5,432	139,951	5,194	67,224	26,171	3,250,398
\$150,000 < \$200,000	4,936	81,967	1,701	50,645	2,390	76,393	8,249	1,459,331
\$200,000 < \$500,000	6,900	267,125	1,720	58,277	4,300	320,845	8,907	2,676,717
\$500,000 < \$1,000,000	1,692	215,713	322	12,133	1,342	295,313	1,855	1,315,274
\$1,000,000 or Greater	1,062	785,982	226	8,132	902	1,027,712	1,121	3,511,906
Total	77,365	1,619,299	71,071	1,366,704	35,573	1,715,559	337,794	24,611,167

Table 6

**Selected Income and Tax Detail for Baltimore County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	101,998	1,327,515	80,971	175,697	19,899	192,464	245,562	344,765
\$25,000 < \$50,000	102,193	3,714,250	53,477	153,821	48,700	600,807	207,637	460,775
\$50,000 < \$75,000	54,951	3,376,638	13,636	44,136	41,314	588,956	130,644	299,829
\$75,000 < \$100,000	31,892	2,750,938	3,746	12,966	28,137	444,423	87,968	204,731
\$100,000 < \$150,000	26,171	3,132,829	1,583	5,546	24,583	463,396	78,811	183,857
\$150,000 < \$200,000	8,249	1,410,464	364	1,232	7,884	177,377	26,199	60,750
\$200,000 < \$500,000	8,907	2,609,141	361	1,260	8,545	263,106	29,111	66,839
\$500,000 < \$1,000,000	1,855	1,260,971	64	221	1,791	93,948	6,242	14,228
\$1,000,000 or Greater	1,121	3,477,865	43	152	1,078	310,110	3,764	8,535
Total	337,337	23,060,611	154,245	395,031	181,931	3,134,587	815,938	1,644,309

  

Maryland AGI	State Tax After Credits		Local Rearned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	65,222	27,111	23,097	4,228	66,487	18,354	15,523	6,735
\$25,000 < \$50,000	97,180	108,629	9,091	1,881	98,178	68,835	783	139
\$50,000 < \$75,000	54,653	112,511	*	*	54,722	69,155	-	-
\$75,000 < \$100,000	31,798	96,860	-	-	31,820	59,114	-	-
\$100,000 < \$150,000	26,110	115,492	-	-	26,133	70,185	-	-
\$150,000 < \$200,000	8,229	54,461	-	-	8,238	33,142	-	-
\$200,000 < \$500,000	8,880	104,467	-	-	8,896	64,466	-	-
\$500,000 < \$1,000,000	1,846	51,822	-	-	1,851	32,618	-	-
\$1,000,000 or Greater	1,114	133,654	-	-	1,120	89,402	-	-
Total	295,032	805,007	32,188	6,109	297,445	505,271	16,306	6,874

Table 6

**Selected Income and Tax Detail for Baltimore City - Tax Year 2005**

(\$ 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	80,328	1,442,197	18,822	24,358	7,333	15,066	10,331	32,450
\$25,000 < \$50,000	69,135	2,464,322	21,742	20,295	7,622	17,448	6,594	20,201
\$50,000 < \$75,000	23,203	1,385,776	13,171	13,077	5,208	13,593	3,281	23,443
\$75,000 < \$100,000	9,634	783,590	6,949	7,259	3,245	11,576	1,747	18,458
\$100,000 < \$150,000	6,149	670,040	5,351	9,075	3,044	15,988	1,414	26,050
\$150,000 < \$200,000	1,992	292,699	1,967	5,161	1,446	13,099	642	20,883
\$200,000 < \$500,000	2,245	480,431	2,397	13,277	2,031	33,333	833	39,216
\$500,000 < \$1,000,000	406	162,578	472	6,836	447	16,617	163	19,381
\$1,000,000 or Greater	204	301,425	246	46,910	235	60,805	69	17,294
Total	193,296	7,983,058	71,117	146,248	30,611	197,525	25,074	217,376

  

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	5,077	16,457	14,687	201,739	2,706	(18,564)	93,838	1,714,586
\$25,000 < \$50,000	5,530	11,771	9,528	142,499	2,851	(2,408)	72,675	2,721,326
\$50,000 < \$75,000	3,864	14,398	4,013	72,246	2,008	(2,329)	24,284	1,546,463
\$75,000 < \$100,000	2,573	16,680	1,955	42,681	1,286	4,635	10,080	906,550
\$100,000 < \$150,000	2,560	26,558	1,363	36,153	1,272	15,475	6,579	820,115
\$150,000 < \$200,000	1,313	22,339	471	17,434	575	10,208	2,214	395,666
\$200,000 < \$500,000	1,936	77,052	502	21,373	1,124	76,725	2,551	759,281
\$500,000 < \$1,000,000	437	53,946	101	5,009	311	64,700	485	332,206
\$1,000,000 or Greater	238	204,891	42	3,073	187	149,359	246	848,569
Total	23,528	444,092	32,662	542,207	12,320	297,801	212,952	10,044,762

Table 6

**Selected Income and Tax Detail for Baltimore City - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	93,285	1,427,587	79,096	189,911	13,544	123,118	258,495	399,577
\$25,000 < \$50,000	72,718	2,561,846	39,677	120,195	33,034	388,692	151,675	350,006
\$50,000 < \$75,000	24,287	1,471,421	6,537	19,768	17,744	244,935	51,676	119,842
\$75,000 < \$100,000	10,080	864,413	1,442	4,581	8,634	136,338	24,128	56,219
\$100,000 < \$150,000	6,579	786,422	568	1,760	6,010	113,864	17,032	39,406
\$150,000 < \$200,000	2,214	379,486	137	412	2,077	48,286	5,832	13,278
\$200,000 < \$500,000	2,551	739,351	103	337	2,448	82,317	7,363	16,725
\$500,000 < \$1,000,000	485	326,206	(D)	(D)	485	26,935	1,487	3,353
\$1,000,000 or Greater	246	835,597	(D)	(D)	246	54,830	799	1,813
Total	212,445	9,392,329	127,560	336,964	84,222	1,219,315	518,487	1,000,219

  

Maryland AGI	State Tax After Credits		Local Rearned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	44,975	18,834	40,810	8,496	46,665	13,821	28,299	12,318
\$25,000 < \$50,000	67,408	70,806	12,392	3,001	68,729	48,939	606	91
\$50,000 < \$75,000	24,152	50,001	*	*	24,194	33,148	-	-
\$75,000 < \$100,000	10,054	30,923	-	-	10,064	20,352	-	-
\$100,000 < \$150,000	6,562	29,345	-	-	6,571	19,257	-	-
\$150,000 < \$200,000	2,209	14,714	-	-	2,213	9,684	-	-
\$200,000 < \$500,000	2,537	29,113	-	-	2,545	19,519	-	-
\$500,000 < \$1,000,000	482	12,966	-	-	485	9,025	-	-
\$1,000,000 or Greater	244	33,918	-	-	245	23,758	-	-
Total	158,623	290,620	53,202	11,497	161,711	197,503	28,905	12,409



Table 6

**Selected Income and Tax Detail for Calvert County - Tax Year 2005**

(\$ 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	6,847	126,049	3,166	4,830	1,398	3,205	1,261	4,233
\$25,000 < \$50,000	6,914	251,907	3,722	4,881	1,504	3,794	1,266	7,007
\$50,000 < \$75,000	5,338	328,252	3,749	3,862	1,360	3,232	1,060	6,654
\$75,000 < \$100,000	4,467	371,469	3,580	3,204	1,435	2,856	934	6,867
\$100,000 < \$150,000	4,703	523,677	4,197	4,393	1,961	4,524	925	10,210
\$150,000 < \$200,000	1,464	217,778	1,398	2,480	769	2,581	291	9,273
\$200,000 < \$500,000	808	150,878	837	3,629	598	4,204	198	11,820
\$500,000 < \$1,000,000	88	27,816	102	1,484	84	2,323	44	5,926
\$1,000,000 or Greater	63	35,363	67	9,094	59	4,668	*	*
Total	30,692	2,033,189	20,818	37,857	9,168	31,387	5,979	61,990

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	1,070	3,039	2,024	37,675	472	(4,198)	8,864	175,103
\$25,000 < \$50,000	1,199	3,384	1,702	44,624	570	526	7,972	334,469
\$50,000 < \$75,000	1,086	3,606	1,288	38,166	643	1,438	5,787	387,211
\$75,000 < \$100,000	1,077	4,300	1,035	28,875	578	2,345	4,665	422,344
\$100,000 < \$150,000	1,541	9,712	1,133	34,996	765	6,876	4,862	605,547
\$150,000 < \$200,000	686	11,515	440	16,254	319	7,290	1,531	269,268
\$200,000 < \$500,000	576	26,151	285	12,768	389	26,125	883	239,799
\$500,000 < \$1,000,000	83	13,404	32	1,233	78	18,032	103	69,175
\$1,000,000 or Greater	60	38,788	*	*	60	69,103	67	170,504
Total	7,378	113,899	7,939	214,592	3,874	127,537	34,734	2,673,420

Table 6

**Selected Income and Tax Detail for Calvert County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	8,778	120,612	6,720	13,869	1,900	18,377	19,390	25,436
\$25,000 < \$50,000	7,972	292,528	3,620	10,323	4,350	60,872	16,888	36,552
\$50,000 < \$75,000	5,787	360,130	1,031	3,339	4,755	77,122	14,744	33,858
\$75,000 < \$100,000	4,666	404,381	338	1,202	4,328	77,886	13,978	32,853
\$100,000 < \$150,000	4,862	587,640	128	472	4,734	97,018	15,609	36,951
\$150,000 < \$200,000	1,531	259,943	32	118	1,499	36,232	4,923	11,604
\$200,000 < \$500,000	883	234,198	(D)	(D)	883	24,788	2,795	6,516
\$500,000 < \$1,000,000	103	68,610	(D)	(D)	103	4,789	323	749
\$1,000,000 or Greater	67	169,995	(D)	(D)	67	6,264	216	497
Total	34,649	2,498,037	11,869	29,323	22,619	403,348	88,866	185,016

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	5,811	2,416	1,591	277	5,909	1,610	1,117	486
\$25,000 < \$50,000	7,530	8,061	619	119	7,604	5,055	77	15
\$50,000 < \$75,000	5,762	11,315	*	*	5,764	6,882	-	-
\$75,000 < \$100,000	4,654	13,568	-	-	4,657	8,188	-	-
\$100,000 < \$150,000	4,860	21,131	-	-	4,862	12,690	-	-
\$150,000 < \$200,000	1,531	9,882	-	-	1,531	5,936	-	-
\$200,000 < \$500,000	883	9,331	-	-	883	5,681	-	-
\$500,000 < \$1,000,000	103	2,825	-	-	103	1,766	-	-
\$1,000,000 or Greater	67	7,246	-	-	67	4,571	-	-
Total	31,201	85,775	2,210	396	31,380	52,379	1,194	501

Table 6

**Selected Income and Tax Detail for Caroline County - Tax Year 2005**

(\$ 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	3,877	65,970	1,506	2,529	580	1,055	718	4,121
\$25,000 < \$50,000	3,498	119,753	1,672	2,178	616	1,364	664	4,783
\$50,000 < \$75,000	1,802	102,824	1,235	1,332	428	976	427	3,690
\$75,000 < \$100,000	905	69,415	722	764	292	779	205	2,281
\$100,000 < \$150,000	541	54,663	490	819	252	745	141	2,816
\$150,000 < \$200,000	104	11,938	104	383	62	310	30	1,148
\$200,000 < \$500,000	104	20,104	114	1,089	74	1,579	41	2,386
\$500,000 < \$1,000,000	*	*	*	*	*	*	*	*
\$1,000,000 or Greater	*	*	*	*	*	*	*	*
<b>Total</b>	<b>10,831</b>	<b>444,667</b>	<b>5,843</b>	<b>9,094</b>	<b>2,304</b>	<b>6,808</b>	<b>2,226</b>	<b>21,225</b>

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	396	940	820	11,455	298	670	4,745	84,051
\$25,000 < \$50,000	401	1,145	656	11,125	373	7,118	3,823	149,003
\$50,000 < \$75,000	285	1,643	343	6,196	278	1,390	1,904	122,719
\$75,000 < \$100,000	215	1,721	219	5,216	191	1,455	948	84,560
\$100,000 < \$150,000	180	2,683	132	3,439	155	3,046	568	68,423
\$150,000 < \$200,000	67	3,028	50	1,917	48	1,645	113	19,997
\$200,000 < \$500,000	83	19,214	*	*	79	10,342	117	55,518
\$500,000 < \$1,000,000	*	*	*	*	*	*	*	*
\$1,000,000 or Greater	*	*	-	-	*	*	*	*
<b>Total</b>	<b>1,627</b>	<b>30,374</b>	<b>2,220</b>	<b>39,347</b>	<b>1,422</b>	<b>25,666</b>	<b>12,218</b>	<b>584,271</b>

Table 6

**Selected Income and Tax Detail for Caroline County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,727	69,859	3,998	9,309	653	6,349	12,488	18,736
\$25,000 < \$50,000	3,823	137,251	2,295	7,325	1,527	17,755	8,644	19,653
\$50,000 < \$75,000	1,904	116,314	573	2,129	1,331	17,361	5,328	12,474
\$75,000 < \$100,000	948	81,420	170	644	778	10,799	2,789	6,563
\$100,000 < \$150,000	568	66,825	57	220	511	8,866	1,773	4,173
\$150,000 < \$200,000	113	19,574	(D)	(D)	113	2,574	374	868
\$200,000 < \$500,000	117	55,354	(D)	(D)	117	3,116	288	664
\$500,000 < \$1,000,000	*	*	(D)	(D)	*	*	58	134
\$1,000,000 or Greater	*	*	(D)	(D)	*	*		
Total	12,200	546,597	7,093	19,627	5,030	66,820	31,742	63,265

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	2,755	1,150	1,450	255	2,838	737	1,079	507
\$25,000 < \$50,000	3,610	3,769	459	90	3,664	2,344	46	9
\$50,000 < \$75,000	1,887	3,637	*	*	1,900	2,218	-	-
\$75,000 < \$100,000	938	2,720	-	-	947	1,668	-	-
\$100,000 < \$150,000	561	2,353	-	-	567	1,409	-	-
\$150,000 < \$200,000	113	740	-	-	113	436	-	-
\$200,000 < \$500,000	116	2,292	-	-	117	1,353	-	-
\$500,000 < \$1,000,000	*	*	-	-	*	*	-	-
\$1,000,000 or Greater	*	*	-	-	*	*	-	-
Total	9,980	16,661	1,909	345	10,146	10,165	1,125	516

Table 6

**Selected Income and Tax Detail for Carroll County - Tax Year 2005**

(\$ 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	13,387	248,569	7,588	14,081	3,938	8,057	2,134	13,978
\$25,000 < \$50,000	13,936	515,080	8,347	11,443	3,945	10,235	2,306	21,035
\$50,000 < \$75,000	10,640	630,362	7,906	8,724	3,636	8,082	2,139	18,689
\$75,000 < \$100,000	8,870	734,909	7,347	7,053	3,643	6,611	1,735	19,694
\$100,000 < \$150,000	8,568	958,685	7,712	6,759	4,211	7,991	1,640	25,979
\$150,000 < \$200,000	2,451	363,191	2,360	4,166	1,488	5,257	518	15,687
\$200,000 < \$500,000	1,469	298,305	1,508	7,019	1,129	9,201	357	19,220
\$500,000 < \$1,000,000	156	59,017	172	2,317	144	3,371	53	6,438
\$1,000,000 or Greater	47	28,916	61	2,689	53	2,166	*	*
Total	59,524	3,837,034	43,001	64,251	22,187	60,971	10,882	140,720

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	2,792	6,417	4,507	65,658	1,154	(5,667)	17,750	335,598
\$25,000 < \$50,000	2,864	6,613	3,240	66,524	1,362	2,897	15,848	652,221
\$50,000 < \$75,000	2,608	7,742	2,181	51,099	1,386	(1,505)	11,320	754,471
\$75,000 < \$100,000	2,573	9,942	1,530	35,608	1,181	7,296	9,183	829,391
\$100,000 < \$150,000	3,182	19,490	1,472	35,574	1,433	15,277	8,795	1,082,459
\$150,000 < \$200,000	1,237	14,057	505	15,989	545	17,426	2,548	443,147
\$200,000 < \$500,000	1,066	44,463	313	11,386	646	46,530	1,595	441,713
\$500,000 < \$1,000,000	150	17,941	43	1,409	119	43,450	174	117,331
\$1,000,000 or Greater	58	62,840	*	*	49	29,765	61	128,194
Total	16,530	189,505	13,791	283,249	7,875	155,469	67,274	4,784,525

Table 6

**Selected Income and Tax Detail for Carroll County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	17,610	243,905	14,109	28,879	3,252	32,229	38,995	50,721
\$25,000 < \$50,000	15,848	579,219	8,441	23,955	7,405	95,715	33,308	72,474
\$50,000 < \$75,000	11,320	703,867	2,527	8,761	8,792	130,137	30,720	71,057
\$75,000 < \$100,000	9,183	796,613	748	2,767	8,434	137,586	28,377	66,944
\$100,000 < \$150,000	8,795	1,055,843	319	1,197	8,476	160,556	28,949	68,691
\$150,000 < \$200,000	2,548	433,315	74	274	2,474	54,550	8,508	20,120
\$200,000 < \$500,000	1,595	434,680	77	272	1,518	39,981	5,413	12,674
\$500,000 < \$1,000,000	174	116,125	(D)	(D)	174	6,410	538	1,249
\$1,000,000 or Greater	61	127,058	(D)	(D)	61	4,498	184	408
Total	67,134	4,490,625	26,295	66,105	40,586	661,662	174,992	364,338

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	12,400	5,262	2,567	489	12,527	3,810	1,641	698
\$25,000 < \$50,000	15,095	17,080	977	219	15,197	11,587	123	20
\$50,000 < \$75,000	11,247	22,729	*	*	11,262	15,063	-	-
\$75,000 < \$100,000	9,168	27,372	*	*	9,171	17,974	-	-
\$100,000 < \$150,000	8,787	38,499	-	-	8,790	25,175	-	-
\$150,000 < \$200,000	2,545	16,751	-	-	2,546	10,930	-	-
\$200,000 < \$500,000	1,591	17,607	-	-	1,595	11,643	-	-
\$500,000 < \$1,000,000	172	4,877	-	-	173	3,308	-	-
\$1,000,000 or Greater	61	5,432	-	-	61	3,726	-	-
Total	61,066	155,609	3,544	708	61,322	103,216	1,764	718

Table 6

**Selected Income and Tax Detail for Cecil County - Tax Year 2005**

(\$ 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	8,768	153,915	3,886	6,160	1,751	3,532	1,191	7,099
\$25,000 < \$50,000	9,421	342,975	4,553	4,295	1,754	3,542	1,279	11,149
\$50,000 < \$75,000	6,395	375,526	4,167	3,679	1,674	2,706	1,062	10,019
\$75,000 < \$100,000	4,174	337,460	3,202	2,113	1,315	2,061	686	6,945
\$100,000 < \$150,000	2,982	331,908	2,575	3,106	1,238	3,035	526	8,677
\$150,000 < \$200,000	621	87,148	581	1,658	353	1,658	159	5,130
\$200,000 < \$500,000	420	75,583	458	2,296	350	4,180	159	13,313
\$500,000 < \$1,000,000	82	29,779	66	1,339	57	3,510	*	*
\$1,000,000 or Greater	*	*	31	2,369	30	2,743	*	*
Total	32,863	1,734,294	19,519	27,015	8,522	26,967	5,062	62,332

  

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	1,188	4,472	2,722	41,194	640	(1,979)	11,048	215,791
\$25,000 < \$50,000	1,205	3,955	1,903	35,159	753	1,842	10,247	417,136
\$50,000 < \$75,000	1,061	6,465	1,321	24,324	671	(770)	6,647	438,126
\$75,000 < \$100,000	881	4,474	846	18,183	524	1,731	4,276	384,624
\$100,000 < \$150,000	927	8,379	680	15,872	536	5,583	3,081	377,223
\$150,000 < \$200,000	330	7,747	173	5,876	189	4,289	657	115,335
\$200,000 < \$500,000	331	17,612	142	5,230	251	21,884	490	139,402
\$500,000 < \$1,000,000	57	12,516	*	*	74	37,757	66	45,820
\$1,000,000 or Greater	30	25,708	*	*	*	*	33	71,701
Total	6,010	91,328	7,787	145,838	3,638	70,337	36,545	2,205,158

Table 6

**Selected Income and Tax Detail for Cecil County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	10,943	152,647	9,173	19,487	1,599	14,392	27,370	35,859
\$25,000 < \$50,000	10,247	373,334	5,979	18,062	4,265	48,642	22,588	50,573
\$50,000 < \$75,000	6,648	411,903	1,783	6,277	4,864	63,986	17,878	41,823
\$75,000 < \$100,000	4,276	369,707	466	1,730	3,810	56,188	12,686	30,024
\$100,000 < \$150,000	3,081	366,646	191	731	2,889	48,778	9,506	22,467
\$150,000 < \$200,000	657	111,666	40	150	617	12,445	2,040	4,776
\$200,000 < \$500,000	490	136,384	44	152	446	12,386	1,552	3,582
\$500,000 < \$1,000,000	66	45,090	(D)	(D)	66	2,569	212	466
\$1,000,000 or Greater	33	71,063	(D)	(D)	33	3,033	84	195
Total	36,441	2,038,440	17,676	46,589	18,589	262,419	93,916	189,765

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	7,150	2,729	2,307	424	7,362	2,030	1,515	627
\$25,000 < \$50,000	9,508	8,777	1,029	216	9,868	6,953	90	18
\$50,000 < \$75,000	6,309	9,860	*	*	6,639	8,394	-	-
\$75,000 < \$100,000	3,991	8,826	-	-	4,274	7,889	-	-
\$100,000 < \$150,000	2,871	9,129	-	-	3,080	8,251	-	-
\$150,000 < \$200,000	624	3,163	-	-	657	2,640	-	-
\$200,000 < \$500,000	465	3,850	-	-	490	3,367	-	-
\$500,000 < \$1,000,000	63	1,436	-	-	66	1,178	-	-
\$1,000,000 or Greater	32	2,282	-	-	33	1,899	-	-
Total	31,013	50,052	3,336	640	32,469	42,601	1,605	645



Table 6

**Selected Income and Tax Detail for Charles County - Tax Year 2005**

(\$ 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	12,241	238,921	5,151	6,672	1,785	2,915	1,897	6,086
\$25,000 < \$50,000	13,021	492,750	5,981	6,096	1,824	3,037	1,814	4,690
\$50,000 < \$75,000	9,437	571,809	6,167	5,298	1,772	2,678	1,653	5,373
\$75,000 < \$100,000	6,723	556,437	5,130	4,206	1,758	2,654	1,260	7,055
\$100,000 < \$150,000	6,610	733,216	5,661	4,527	2,221	3,265	1,222	10,606
\$150,000 < \$200,000	1,906	277,981	1,763	2,319	854	1,752	367	9,721
\$200,000 < \$500,000	811	145,416	830	4,139	537	3,737	201	12,324
\$500,000 < \$1,000,000	77	22,840	86	1,449	74	3,007	41	4,300
\$1,000,000 or Greater	47	24,218	54	3,899	48	1,071	*	*
Total	50,873	3,063,588	30,823	38,605	10,873	24,116	8,455	60,155

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	1,259	5,081	3,552	67,461	676	(7,313)	15,350	315,378
\$25,000 < \$50,000	1,374	4,946	2,704	66,578	861	(11,744)	14,246	595,130
\$50,000 < \$75,000	1,338	4,475	2,147	55,121	885	(253)	9,922	658,285
\$75,000 < \$100,000	1,341	5,445	1,683	41,616	832	1,562	6,902	625,843
\$100,000 < \$150,000	1,749	11,924	1,994	54,874	986	6,277	6,734	835,535
\$150,000 < \$200,000	715	10,684	712	24,058	370	8,045	1,960	338,777
\$200,000 < \$500,000	544	31,022	350	14,665	376	23,402	872	238,680
\$500,000 < \$1,000,000	71	13,723	*	*	69	14,008	87	59,332
\$1,000,000 or Greater	47	38,040	*	*	51	65,456	54	138,791
Total	8,438	125,340	13,142	324,374	5,106	99,440	56,127	3,805,751

Table 6

**Selected Income and Tax Detail for Charles County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	15,184	212,389	11,780	24,655	3,177	29,573	34,889	46,764
\$25,000 < \$50,000	14,246	525,273	6,667	19,026	7,577	109,592	29,586	64,343
\$50,000 < \$75,000	9,922	613,852	1,835	5,892	8,086	141,988	23,620	54,342
\$75,000 < \$100,000	6,902	597,969	481	1,677	6,421	128,350	19,267	45,270
\$100,000 < \$150,000	6,735	810,478	202	747	6,533	147,305	20,813	49,334
\$150,000 < \$200,000	1,960	331,626	34	117	1,926	48,551	6,110	14,482
\$200,000 < \$500,000	872	234,413	31	112	841	24,207	2,675	6,247
\$500,000 < \$1,000,000	87	58,790	(D)	(D)	87	4,223	261	597
\$1,000,000 or Greater	54	134,982	(D)	(D)	54	12,404	175	391
Total	55,962	3,519,772	21,030	52,226	34,702	646,193	137,396	281,770

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	9,533	3,868	3,376	627	9,734	2,694	2,335	1,032
\$25,000 < \$50,000	13,419	14,415	1,148	242	13,553	9,395	145	24
\$50,000 < \$75,000	9,860	18,946	-	-	9,868	11,937	-	-
\$75,000 < \$100,000	6,884	19,595	-	-	6,887	12,257	-	-
\$100,000 < \$150,000	6,732	28,636	-	-	6,734	17,780	-	-
\$150,000 < \$200,000	1,959	12,560	-	-	1,959	7,786	-	-
\$200,000 < \$500,000	872	9,336	-	-	872	5,912	-	-
\$500,000 < \$1,000,000	87	2,399	-	-	87	1,565	-	-
\$1,000,000 or Greater	54	5,509	-	-	54	3,543	-	-
Total	49,400	115,264	4,524	869	49,748	72,869	2,480	1,056

Table 6

**Selected Income and Tax Detail for Dorchester County - Tax Year 2005**

(\$ 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	4,032	69,586	1,684	3,316	637	1,512	736	3,543
\$25,000 < \$50,000	3,474	115,146	1,722	2,701	655	1,934	628	2,652
\$50,000 < \$75,000	1,499	84,754	1,079	1,534	413	1,552	389	3,452
\$75,000 < \$100,000	716	62,282	610	993	270	1,396	180	2,422
\$100,000 < \$150,000	429	40,525	434	1,052	257	2,023	133	3,170
\$150,000 < \$200,000	100	11,770	117	835	88	770	39	1,684
\$200,000 < \$500,000	128	24,018	159	2,483	132	4,725	59	4,008
\$500,000 or Greater	*	*	*	*	*	*	*	*
Total	10,378	408,081	5,805	12,914	2,452	13,912	2,164	20,931

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	417	1,300	1,060	13,320	318	233	5,066	89,033
\$25,000 < \$50,000	462	1,446	778	14,006	342	169	3,883	150,168
\$50,000 < \$75,000	281	1,935	383	7,954	227	994	1,636	106,409
\$75,000 < \$100,000	195	2,439	193	4,633	166	1,675	776	69,623
\$100,000 < \$150,000	209	4,159	140	4,264	165	2,730	486	61,119
\$150,000 < \$200,000	89	3,196	40	1,326	66	565	123	21,518
\$200,000 < \$500,000	138	22,150	49	1,549	105	6,258	165	68,926
\$500,000 or Greater	*	*	*	*	*	*	*	*
Total	1,791	36,625	2,643	47,052	1,389	12,624	12,135	566,796

Table 6

**Selected Income and Tax Detail for Dorchester County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,053	72,504	4,324	10,267	665	6,350	14,101	20,160
\$25,000 < \$50,000	3,883	136,598	2,466	7,865	1,416	16,344	8,726	19,622
\$50,000 < \$75,000	1,636	99,858	579	2,116	1,057	13,649	4,325	10,032
\$75,000 < \$100,000	776	66,619	144	553	632	9,149	2,209	5,131
\$100,000 < \$150,000	486	58,228	60	222	425	7,383	1,417	3,261
\$150,000 < \$200,000	123	21,106	(D)	(D)	123	2,312	361	807
\$200,000 < \$500,000	165	68,090	(D)	(D)	165	5,348	469	1,019
\$500,000 or Greater	*	*	(D)	(D)	*	*		
Total	12,122	523,003	7,573	21,023	4,483	60,535	31,608	60,032

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	2,836	1,197	1,686	299	2,909	752	1,150	484
\$25,000 < \$50,000	3,642	3,887	521	111	3,705	2,319	32	5
\$50,000 < \$75,000	1,630	3,320	-	-	1,634	1,940	-	-
\$75,000 < \$100,000	772	2,322	-	-	774	1,357	-	-
\$100,000 < \$150,000	482	2,130	-	-	485	1,241	-	-
\$150,000 < \$200,000	121	812	-	-	122	471	-	-
\$200,000 < \$500,000	164	2,781	-	-	164	1,618	-	-
\$500,000 or Greater	*	*	-	-	*	*	-	-
Total	9,647	16,449	2,207	410	9,793	9,698	1,182	489

Table 6

**Selected Income and Tax Detail for Frederick County - Tax Year 2005**

(\$ 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	19,810	375,628	9,003	15,269	4,311	9,692	2,924	17,518
\$25,000 < \$50,000	21,124	780,611	10,752	14,274	4,827	11,696	3,185	28,361
\$50,000 < \$75,000	14,633	888,701	10,251	10,950	4,669	10,840	2,805	28,262
\$75,000 < \$100,000	11,154	933,443	8,810	8,501	4,228	9,679	2,213	25,630
\$100,000 < \$150,000	10,943	1,230,439	9,605	10,053	5,338	13,046	2,109	36,372
\$150,000 < \$200,000	3,375	500,736	3,169	5,679	2,086	7,390	757	27,393
\$200,000 < \$500,000	2,337	476,362	2,375	9,712	1,778	14,413	641	37,972
\$500,000 < \$1,000,000	232	86,997	269	5,963	229	3,580	105	10,064
\$1,000,000 or Greater	133	119,458	146	8,130	136	10,638	*	*
Total	83,741	5,392,375	54,380	88,531	27,602	90,974	14,739	211,572

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	3,272	10,804	5,216	81,661	1,461	(8,572)	24,857	486,926
\$25,000 < \$50,000	3,621	9,278	4,223	90,796	1,735	2,573	23,577	969,532
\$50,000 < \$75,000	3,511	11,472	2,823	68,139	1,855	7,260	15,624	1,038,383
\$75,000 < \$100,000	3,211	12,354	1,979	48,975	1,517	6,713	11,608	1,050,768
\$100,000 < \$150,000	4,298	27,070	2,030	52,643	1,969	21,020	11,318	1,403,357
\$150,000 < \$200,000	1,848	27,555	727	22,840	757	17,483	3,538	616,799
\$200,000 < \$500,000	1,747	85,070	543	20,884	1,040	60,568	2,514	707,412
\$500,000 < \$1,000,000	226	33,948	39	1,903	194	47,440	275	187,421
\$1,000,000 or Greater	136	89,590	30	1,320	119	148,722	146	398,751
Total	21,870	307,141	17,610	389,160	10,647	303,207	93,457	6,859,349

Table 6

**Selected Income and Tax Detail for Frederick County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	24,639	341,173	19,110	39,417	5,173	50,762	56,400	74,652
\$25,000 < \$50,000	23,605	863,000	12,497	34,877	11,103	148,099	48,386	105,392
\$50,000 < \$75,000	15,633	966,035	3,568	11,732	12,064	183,625	39,860	91,624
\$75,000 < \$100,000	11,608	1,006,737	1,019	3,615	10,587	182,578	34,434	80,871
\$100,000 < \$150,000	11,320	1,359,774	427	1,533	10,893	218,945	36,273	85,640
\$150,000 < \$200,000	3,538	601,782	92	333	3,446	79,767	11,405	26,873
\$200,000 < \$500,000	2,514	694,443	103	372	2,411	66,091	8,112	18,941
\$500,000 < \$1,000,000	275	184,609	(D)	(D)	275	11,926	891	2,058
\$1,000,000 or Greater	146	396,723	(D)	(D)	146	16,823	473	1,065
Total	93,278	6,414,276	36,816	91,879	56,098	958,616	236,234	487,116

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	16,598	7,119	4,377	792	16,869	5,020	3,214	1,471
\$25,000 < \$50,000	22,341	25,260	1,733	358	22,498	16,652	302	60
\$50,000 < \$75,000	15,542	31,238	*	*	15,556	20,099	-	-
\$75,000 < \$100,000	11,584	34,290	-	-	11,592	21,894	-	-
\$100,000 < \$150,000	11,314	49,086	-	-	11,316	31,188	-	-
\$150,000 < \$200,000	3,531	23,018	-	-	3,536	14,646	-	-
\$200,000 < \$500,000	2,510	28,029	-	-	2,514	18,028	-	-
\$500,000 < \$1,000,000	275	7,516	-	-	275	5,051	-	-
\$1,000,000 or Greater	144	15,421	-	-	144	11,214	-	-
Total	83,839	220,977	6,110	1,150	84,300	143,792	3,516	1,531

Table 6

**Selected Income and Tax Detail for Garrett County - Tax Year 2005**

(\$ 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	3,263	56,692	1,559	3,088	687	1,191	683	4,356
\$25,000 < \$50,000	2,804	92,363	1,550	1,969	601	1,146	621	6,313
\$50,000 < \$75,000	1,553	92,451	1,142	1,334	470	920	345	4,882
\$75,000 < \$100,000	659	48,692	572	873	259	799	180	3,584
\$100,000 < \$150,000	304	28,279	324	1,497	193	1,003	106	3,200
\$150,000 < \$200,000	92	10,623	111	645	70	423	53	2,832
\$200,000 < \$500,000	150	23,028	153	1,456	121	1,383	79	8,736
\$500,000 < \$1,000,000	*	*	38	1,262	32	428	*	*
\$1,000,000 or Greater	*	*	*	*	*	*	*	*
Total	8,825	352,128	5,449	12,124	2,433	7,293	2,067	33,903

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	574	1,999	944	12,586	326	(881)	4,204	76,377
\$25,000 < \$50,000	504	2,549	600	10,985	368	1,015	3,161	124,630
\$50,000 < \$75,000	350	2,344	346	8,174	253	1,264	1,690	108,618
\$75,000 < \$100,000	210	2,092	171	4,642	158	2,231	722	64,196
\$100,000 < \$150,000	176	2,987	80	2,890	135	3,359	361	44,419
\$150,000 < \$200,000	81	3,468	74	2,512	53	1,475	118	20,741
\$200,000 < \$500,000	122	9,544	*	*	101	10,380	158	48,506
\$500,000 < \$1,000,000	38	8,376	*	*	34	18,770	39	36,819
\$1,000,000 or Greater	*	*	*	*	*	*	*	*
Total	2,055	33,359	2,215	41,789	1,428	37,613	10,453	524,306

Table 6

**Selected Income and Tax Detail for Garrett County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,184	60,019	3,681	8,294	434	4,273	11,434	15,461
\$25,000 < \$50,000	3,161	113,763	2,294	7,894	866	9,871	8,027	18,322
\$50,000 < \$75,000	1,690	102,412	825	3,109	865	10,396	4,777	11,163
\$75,000 < \$100,000	722	61,535	191	744	531	6,872	2,243	5,245
\$100,000 < \$150,000	361	42,999	57	206	304	4,685	1,063	2,459
\$150,000 < \$200,000	118	20,278	(D)	(D)	118	2,089	349	795
\$200,000 < \$500,000	158	47,802	(D)	(D)	158	4,180	450	1,023
\$500,000 < \$1,000,000	39	36,689	(D)	(D)	39	2,851	116	264
\$1,000,000 or Greater	*	*	(D)	(D)	*	*		
Total	10,433	485,497	7,048	20,247	3,315	45,217	28,459	54,732

Maryland AGI	State Tax After Credits		Local Rearned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,805	1,177	952	158	2,836	739	625	245
\$25,000 < \$50,000	2,999	3,336	430	91	3,024	1,967	-	-
\$50,000 < \$75,000	1,682	3,565	-	-	1,686	2,060	-	-
\$75,000 < \$100,000	722	2,248	-	-	722	1,290	-	-
\$100,000 < \$150,000	360	1,643	-	-	360	945	-	-
\$150,000 < \$200,000	118	799	-	-	118	461	-	-
\$200,000 < \$500,000	156	1,887	-	-	157	1,129	-	-
\$500,000 < \$1,000,000	39	1,317	-	-	39	890	-	-
\$1,000,000 or Greater	*	*	-	-	*	*	-	-
Total	8,881	15,972	1,382	249	8,942	9,481	625	245



Table 6

**Selected Income and Tax Detail for Harford County - Tax Year 2005**

(\$ 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	20,086	359,725	10,876	17,948	5,077	9,232	2,851	15,194
\$25,000 < \$50,000	22,293	812,823	12,338	14,290	5,219	10,750	3,052	20,915
\$50,000 < \$75,000	15,891	928,858	11,478	10,597	4,823	8,787	2,763	21,625
\$75,000 < \$100,000	11,858	984,782	9,734	8,157	4,401	7,703	2,114	20,198
\$100,000 < \$150,000	10,927	1,211,499	9,737	9,689	5,037	10,820	1,939	27,493
\$150,000 < \$200,000	2,878	432,717	2,748	4,275	1,773	5,921	615	18,203
\$200,000 < \$500,000	2,011	413,757	2,049	8,465	1,555	9,602	452	25,286
\$500,000 < \$1,000,000	230	79,773	257	3,757	229	4,232	85	11,166
\$1,000,000 or Greater	92	135,816	107	18,573	97	7,435	*	*
Total	86,266	5,359,750	59,324	95,751	28,211	74,482	13,871	160,080

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	3,580	4,808	7,047	117,293	1,378	(11,304)	26,471	513,339
\$25,000 < \$50,000	3,807	8,620	5,214	111,206	1,673	1,778	24,897	1,023,290
\$50,000 < \$75,000	3,583	9,845	3,415	76,077	1,732	6,377	16,732	1,104,152
\$75,000 < \$100,000	3,102	11,076	2,466	52,988	1,521	9,635	12,219	1,103,103
\$100,000 < \$150,000	3,988	23,003	2,376	57,799	1,807	23,030	11,183	1,379,527
\$150,000 < \$200,000	1,515	20,704	630	18,551	722	23,566	2,993	521,913
\$200,000 < \$500,000	1,488	53,052	444	16,097	934	73,275	2,151	602,369
\$500,000 < \$1,000,000	234	32,849	71	2,079	195	46,843	261	178,294
\$1,000,000 or Greater	96	56,220	*	*	84	113,984	108	348,517
Total	21,393	220,177	21,663	452,089	10,046	287,184	97,015	6,774,504

Table 6

**Selected Income and Tax Detail for Harford County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	26,245	365,758	21,223	44,571	4,669	44,030	61,109	80,705
\$25,000 < \$50,000	24,900	910,590	12,993	37,506	11,903	143,462	52,113	114,737
\$50,000 < \$75,000	16,733	1,034,627	3,667	12,383	13,064	184,032	43,169	99,921
\$75,000 < \$100,000	12,219	1,059,251	1,091	3,952	11,127	175,844	36,688	86,431
\$100,000 < \$150,000	11,183	1,342,223	399	1,482	10,782	197,598	35,582	84,212
\$150,000 < \$200,000	2,993	509,061	94	352	2,899	61,902	9,705	22,938
\$200,000 < \$500,000	2,151	591,379	82	300	2,069	56,908	7,208	16,909
\$500,000 < \$1,000,000	261	174,660	(D)	(D)	261	10,600	845	1,944
\$1,000,000 or Greater	108	339,816	(D)	(D)	108	18,044	325	738
Total	96,793	6,327,365	39,549	100,546	56,882	892,420	246,744	508,535

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	17,905	7,566	4,611	900	18,213	5,516	3,087	1,304
\$25,000 < \$50,000	23,821	26,824	1,879	420	24,013	18,396	190	37
\$50,000 < \$75,000	16,642	33,785	-	-	16,678	22,592	-	-
\$75,000 < \$100,000	12,192	36,485	-	-	12,210	24,266	-	-
\$100,000 < \$150,000	11,157	48,835	-	-	11,180	32,403	-	-
\$150,000 < \$200,000	2,988	19,531	-	-	2,993	12,970	-	-
\$200,000 < \$500,000	2,139	23,471	-	-	2,149	15,828	-	-
\$500,000 < \$1,000,000	261	7,023	-	-	261	4,961	-	-
\$1,000,000 or Greater	107	12,308	-	-	108	9,824	-	-
Total	87,212	215,828	6,490	1,320	87,805	146,756	3,277	1,341

Table 6

**Selected Income and Tax Detail for Howard County - Tax Year 2005**

(\$ 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	19,106	372,894	9,621	16,275	5,042	11,430	3,520	21,695
\$25,000 < \$50,000	20,736	784,869	11,835	15,756	5,574	31,559	3,501	32,295
\$50,000 < \$75,000	15,503	923,694	11,677	14,043	5,640	13,373	2,996	32,939
\$75,000 < \$100,000	12,637	1,053,115	10,781	12,430	5,701	14,154	2,675	31,865
\$100,000 < \$150,000	16,298	1,883,194	14,913	18,547	8,994	23,311	3,634	66,580
\$150,000 < \$200,000	7,516	1,174,066	7,256	12,753	5,077	16,325	1,660	47,319
\$200,000 < \$500,000	6,387	1,412,182	6,425	21,291	5,104	30,444	1,788	111,455
\$500,000 < \$1,000,000	756	307,214	821	12,483	723	13,837	216	23,888
\$1,000,000 or Greater	371	340,918	413	35,468	388	32,257	96	14,379
Total	99,310	8,252,146	73,742	159,046	42,243	186,690	20,086	382,415

  

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	3,988	15,204	4,489	72,731	1,460	(36,484)	24,107	448,163
\$25,000 < \$50,000	4,420	28,005	4,202	103,550	1,881	(35,270)	23,755	1,009,427
\$50,000 < \$75,000	4,572	12,606	3,029	85,028	2,034	7,671	16,816	1,131,402
\$75,000 < \$100,000	4,670	13,638	2,298	67,480	1,913	9,816	13,290	1,220,345
\$100,000 < \$150,000	7,475	31,808	2,912	85,748	2,955	30,442	16,827	2,129,588
\$150,000 < \$200,000	4,372	34,667	1,491	47,788	1,561	48,233	7,739	1,366,424
\$200,000 < \$500,000	4,761	109,641	1,308	51,671	2,307	149,007	6,705	1,884,728
\$500,000 < \$1,000,000	717	73,006	135	4,195	524	127,439	831	566,684
\$1,000,000 or Greater	391	242,361	65	2,842	300	274,175	417	998,253
Total	35,366	560,936	19,929	521,033	14,935	575,029	110,487	10,755,014

Table 6

**Selected Income and Tax Detail for Howard County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	23,952	298,198	18,403	36,809	5,125	50,099	52,144	69,634
\$25,000 < \$50,000	23,761	877,412	12,070	32,352	11,687	161,642	47,691	102,299
\$50,000 < \$75,000	16,820	1,041,071	4,319	12,538	12,495	200,672	38,725	87,387
\$75,000 < \$100,000	13,290	1,156,161	1,525	4,890	11,762	212,634	36,448	84,744
\$100,000 < \$150,000	16,827	2,055,726	700	2,362	16,121	340,884	53,429	125,714
\$150,000 < \$200,000	7,739	1,328,138	160	565	7,579	184,091	25,637	60,572
\$200,000 < \$500,000	6,705	1,849,440	112	377	6,593	195,850	22,818	53,836
\$500,000 < \$1,000,000	831	561,261	(D)	(D)	831	35,509	2,927	6,856
\$1,000,000 or Greater	417	990,629	(D)	(D)	417	44,868	1,450	3,372
Total	110,342	10,158,036	37,289	89,893	72,610	1,426,249	281,269	594,414

  

Maryland AGI	State Tax After Credits		Local Rearned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	15,888	6,591	4,427	819	16,144	5,049	3,278	1,492
\$25,000 < \$50,000	22,406	25,441	1,566	350	22,608	18,245	263	47
\$50,000 < \$75,000	16,700	34,046	-	-	16,719	23,695	-	-
\$75,000 < \$100,000	13,270	39,546	-	-	13,275	27,325	-	-
\$100,000 < \$150,000	16,807	73,917	-	-	16,814	50,777	-	-
\$150,000 < \$200,000	7,726	50,560	-	-	7,734	34,653	-	-
\$200,000 < \$500,000	6,695	73,885	-	-	6,702	51,180	-	-
\$500,000 < \$1,000,000	827	23,132	-	-	830	16,605	-	-
\$1,000,000 or Greater	416	40,512	-	-	417	30,156	-	-
Total	100,735	367,630	5,993	1,169	101,243	257,685	3,541	1,539

Table 6

**Selected Income and Tax Detail for Kent County - Tax Year 2005**

(\$ 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	2,009	34,718	1,196	2,728	639	2,322	453	4,452
\$25,000 < \$50,000	1,812	60,378	1,232	2,343	632	3,077	391	4,009
\$50,000 < \$75,000	939	51,448	814	1,427	436	2,478	275	4,247
\$75,000 < \$100,000	568	41,742	555	1,274	332	2,457	163	2,862
\$100,000 < \$150,000	389	35,304	439	1,192	295	3,307	139	3,409
\$150,000 < \$200,000	123	12,695	170	1,294	136	2,581	54	2,763
\$200,000 < \$500,000	154	27,223	189	2,302	161	4,068	72	8,474
\$500,000 < \$1,000,000	*	*	55	2,200	52	7,230	*	*
\$1,000,000 or Greater	*	*	*	*	*	*	*	*
Total	5,994	263,508	4,650	14,760	2,683	27,520	1,547	30,216

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	463	1,914	692	9,867	251	(3,575)	2,764	45,358
\$25,000 < \$50,000	459	1,364	540	10,964	250	730	2,210	90,619
\$50,000 < \$75,000	304	1,753	288	7,398	212	1,683	1,110	74,666
\$75,000 < \$100,000	250	2,722	184	5,215	155	1,424	667	61,750
\$100,000 < \$150,000	261	5,707	174	6,530	164	2,253	488	61,785
\$150,000 < \$200,000	129	5,359	73	3,477	84	2,029	178	32,163
\$200,000 < \$500,000	161	14,627	73	2,218	121	7,739	191	57,250
\$500,000 < \$1,000,000	54	19,324	*	*	45	31,593	55	73,852
\$1,000,000 or Greater	*	*	*	*	*	*	*	*
Total	2,081	52,770	2,024	45,669	1,282	43,876	7,663	497,443

Table 6

**Selected Income and Tax Detail for Kent County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	2,753	25,019	2,203	4,904	486	4,808	7,093	9,354
\$25,000 < \$50,000	2,210	78,514	1,258	3,929	952	11,377	4,870	10,512
\$50,000 < \$75,000	1,110	67,713	332	1,191	778	10,766	2,965	6,667
\$75,000 < \$100,000	667	57,629	105	393	561	9,055	1,917	4,335
\$100,000 < \$150,000	489	58,854	45	164	444	8,548	1,402	3,113
\$150,000 < \$200,000	178	30,649	(D)	(D)	178	4,279	504	1,091
\$200,000 < \$500,000	191	55,608	(D)	(D)	191	6,040	540	1,151
\$500,000 < \$1,000,000	55	73,047	(D)	(D)	55	5,729	162	342
\$1,000,000 or Greater	*	*	(D)	(D)	*	*		
Total	7,653	447,033	3,943	10,581	3,645	60,602	19,453	36,565

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	1,763	713	613	118	1,805	496	389	160
\$25,000 < \$50,000	2,088	2,148	217	50	2,128	1,452	*	*
\$50,000 < \$75,000	1,091	2,045	-	-	1,105	1,399	-	-
\$75,000 < \$100,000	656	1,807	-	-	667	1,250	-	-
\$100,000 < \$150,000	484	1,943	-	-	488	1,340	-	-
\$150,000 < \$200,000	174	1,075	-	-	178	720	-	-
\$200,000 < \$500,000	186	1,992	-	-	189	1,380	-	-
\$500,000 < \$1,000,000	55	2,383	-	-	55	1,909	-	-
\$1,000,000 or Greater	*	*	-	-	*	*	-	-
Total	6,497	14,106	830	168	6,615	9,946	389	160

Table 6

**Selected Income and Tax Detail for Montgomery County - Tax Year 2005**

(\$ 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	81,925	1,631,158	38,949	73,881	20,602	62,253	19,100	116,551
\$25,000 < \$50,000	85,616	3,253,197	47,817	78,797	22,584	77,193	15,339	147,307
\$50,000 < \$75,000	49,938	3,065,854	39,864	67,058	20,473	79,178	10,586	134,755
\$75,000 < \$100,000	35,161	2,889,046	31,806	56,033	18,373	72,751	8,332	134,933
\$100,000 < \$150,000	41,958	4,677,766	40,571	84,721	26,681	121,356	10,937	250,962
\$150,000 < \$200,000	20,626	3,111,538	20,735	54,319	15,496	90,262	5,810	208,477
\$200,000 < \$500,000	22,395	4,960,313	24,008	120,496	20,233	223,694	7,447	500,614
\$500,000 < \$1,000,000	3,881	1,550,840	4,778	72,839	4,415	129,223	1,394	178,092
\$1,000,000 or Greater	2,209	2,102,867	2,823	363,931	2,705	409,160	771	240,267
Total	343,709	27,242,579	251,351	972,075	151,562	1,265,070	79,716	1,911,958

  

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	17,065	97,093	17,016	308,110	6,235	(89,770)	105,421	1,935,461
\$25,000 < \$50,000	18,500	52,575	16,775	449,167	7,500	2	99,818	4,190,827
\$50,000 < \$75,000	16,999	60,965	11,894	413,167	7,302	25,381	57,538	3,916,503
\$75,000 < \$100,000	15,611	66,124	7,912	295,238	6,484	29,972	39,123	3,643,618
\$100,000 < \$150,000	22,890	147,463	9,325	359,644	9,598	98,301	45,512	5,841,473
\$150,000 < \$200,000	13,686	144,183	4,659	189,558	5,173	101,802	22,166	3,977,552
\$200,000 < \$500,000	19,049	594,227	5,469	251,952	9,851	720,267	24,966	7,418,439
\$500,000 < \$1,000,000	4,363	456,518	878	41,730	3,294	951,221	4,837	3,369,056
\$1,000,000 or Greater	2,691	2,544,739	444	23,801	2,293	2,322,509	2,837	8,383,962
Total	130,854	4,163,887	74,372	2,332,367	57,730	4,159,685	402,218	42,676,891

Table 6

**Selected Income and Tax Detail for Montgomery County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	104,776	1,276,297	76,302	154,888	26,669	264,658	231,331	317,928
\$25,000 < \$50,000	100,083	3,648,467	47,238	126,881	52,816	769,588	204,122	434,525
\$50,000 < \$75,000	57,584	3,543,112	15,740	44,736	41,829	715,356	133,228	294,153
\$75,000 < \$100,000	39,132	3,390,143	5,603	17,346	33,522	641,451	103,261	233,542
\$100,000 < \$150,000	45,517	5,548,523	3,124	10,259	42,382	937,175	136,178	312,843
\$150,000 < \$200,000	22,167	3,816,571	838	2,828	21,329	551,009	70,991	164,299
\$200,000 < \$500,000	24,967	7,194,452	760	2,546	24,206	800,024	81,994	188,927
\$500,000 < \$1,000,000	4,837	3,310,774	143	462	4,693	241,685	16,421	37,754
\$1,000,000 or Greater	2,837	8,314,885	68	231	2,769	474,941	9,822	22,601
Total	401,900	40,043,224	149,816	360,177	250,215	5,395,887	987,348	2,006,572

Maryland AGI	State Tax After Credits		Local Rearned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	67,517	27,441	21,927	4,043	68,774	21,128	16,270	7,542
\$25,000 < \$50,000	92,866	101,024	7,606	1,718	93,790	72,440	1,448	272
\$50,000 < \$75,000	56,871	114,244	*	*	56,956	79,642	-	-
\$75,000 < \$100,000	38,903	115,588	*	*	38,946	79,929	-	-
\$100,000 < \$150,000	45,388	199,098	*	*	45,423	137,224	-	-
\$150,000 < \$200,000	22,123	143,767	-	-	22,145	99,150	-	-
\$200,000 < \$500,000	24,907	280,112	-	-	24,953	198,495	-	-
\$500,000 < \$1,000,000	4,814	125,042	-	-	4,833	96,988	-	-
\$1,000,000 or Greater	2,812	286,407	-	-	2,834	250,148	-	-
Total	356,201	1,392,723	29,533	5,761	358,654	1,035,144	17,718	7,814



Table 6

**Selected Income and Tax Detail for Prince George's County - Tax Year 2005**

(\$ 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	94,675	1,738,206	27,623	30,805	9,161	15,027	18,615	58,017
\$25,000 < \$50,000	106,899	3,946,088	38,330	31,850	10,580	17,914	15,553	16,375
\$50,000 < \$75,000	57,581	3,483,657	33,854	24,676	9,752	16,134	10,056	15,204
\$75,000 < \$100,000	30,713	2,519,140	22,348	18,907	7,572	12,728	6,262	22,037
\$100,000 < \$150,000	25,289	2,824,655	20,837	20,345	8,538	17,738	5,916	38,059
\$150,000 < \$200,000	7,105	1,070,236	6,513	8,654	3,219	10,457	1,771	31,413
\$200,000 < \$500,000	3,107	598,599	3,135	10,829	2,039	16,682	929	39,457
\$500,000 < \$1,000,000	192	64,001	234	3,735	183	5,158	93	10,793
\$1,000,000 or Greater	80	55,203	103	11,909	84	6,980	*	*
Total	325,641	16,299,785	152,977	161,710	51,128	118,818	59,195	231,355

  

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	6,606	11,185	20,682	394,035	3,767	(56,562)	114,597	2,229,566
\$25,000 < \$50,000	7,799	15,650	18,350	424,876	4,816	(18,919)	114,964	4,548,775
\$50,000 < \$75,000	7,185	18,257	12,427	313,715	4,454	(14,209)	60,433	3,904,689
\$75,000 < \$100,000	5,639	19,494	7,616	205,747	3,549	(10,612)	31,781	2,862,201
\$100,000 < \$150,000	6,477	42,045	7,398	223,555	3,916	4,089	26,008	3,227,707
\$150,000 < \$200,000	2,700	35,359	2,360	87,838	1,173	15,255	7,332	1,279,625
\$200,000 < \$500,000	1,977	98,964	1,183	57,786	1,161	50,156	3,376	892,355
\$500,000 < \$1,000,000	190	35,484	86	3,856	166	32,488	239	159,728
\$1,000,000 or Greater	91	78,975	*	*	91	75,569	104	246,809
Total	38,664	355,413	70,102	1,711,407	23,093	77,255	358,834	19,351,455

Table 6

**Selected Income and Tax Detail for Prince George's County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	113,325	1,673,657	83,099	186,620	28,934	289,674	287,602	429,001
\$25,000 < \$50,000	114,980	4,183,796	45,888	137,956	69,070	1,056,746	243,260	545,735
\$50,000 < \$75,000	60,436	3,697,772	9,781	30,228	50,639	978,651	134,302	309,842
\$75,000 < \$100,000	31,782	2,738,097	2,292	7,496	29,482	666,461	80,500	188,214
\$100,000 < \$150,000	26,011	3,120,770	754	2,573	25,255	669,389	76,569	180,150
\$150,000 < \$200,000	7,332	1,244,554	143	471	7,189	219,211	22,501	52,968
\$200,000 < \$500,000	3,376	868,324	110	363	3,266	110,473	10,269	23,748
\$500,000 < \$1,000,000	239	157,441	(D)	(D)	239	14,009	748	1,661
\$1,000,000 or Greater	104	237,355	(D)	(D)	104	12,667	312	683
Total	357,585	17,921,766	142,067	365,707	214,178	4,017,281	856,063	1,732,002

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	58,473	23,083	37,310	7,321	60,425	17,933	28,333	13,401
\$25,000 < \$50,000	105,441	103,270	13,089	2,991	107,181	75,195	1,732	305
\$50,000 < \$75,000	59,821	109,282	*	*	59,912	76,127	-	-
\$75,000 < \$100,000	31,671	87,031	*	*	31,701	60,030	-	-
\$100,000 < \$150,000	25,966	105,797	-	-	25,979	72,597	-	-
\$150,000 < \$200,000	7,327	45,334	-	-	7,329	31,101	-	-
\$200,000 < \$500,000	3,369	33,652	-	-	3,375	23,480	-	-
\$500,000 < \$1,000,000	238	6,238	-	-	238	4,537	-	-
\$1,000,000 or Greater	103	8,622	-	-	104	7,168	-	-
Total	292,409	522,309	50,399	10,312	296,244	368,168	30,065	13,706

Table 6

**Selected Income and Tax Detail for Queen Anne's County - Tax Year 2005**

(\$ 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	3,737	69,774	2,250	3,665	982	2,829	858	5,619
\$25,000 < \$50,000	3,917	137,218	2,622	3,299	1,111	3,223	877	7,830
\$50,000 < \$75,000	2,692	154,122	2,148	2,608	914	2,570	714	7,042
\$75,000 < \$100,000	2,076	164,709	1,782	2,153	821	2,472	507	6,706
\$100,000 < \$150,000	1,916	201,727	1,788	2,288	919	3,959	500	8,364
\$150,000 < \$200,000	584	80,436	581	1,406	364	2,177	159	5,116
\$200,000 < \$500,000	551	99,105	583	3,300	437	4,700	186	9,628
\$500,000 < \$1,000,000	93	28,188	115	2,060	93	4,080	47	2,979
\$1,000,000 or Greater	64	40,312	74	3,838	65	6,788	*	*
Total	15,630	975,591	11,943	24,617	5,706	32,798	3,848	53,284

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	720	2,386	1,119	17,000	428	(3,679)	4,980	87,173
\$25,000 < \$50,000	813	2,140	971	21,951	493	2,098	4,559	188,923
\$50,000 < \$75,000	712	2,684	631	17,404	451	2,642	2,983	199,652
\$75,000 < \$100,000	606	3,450	456	12,134	415	3,880	2,212	201,510
\$100,000 < \$150,000	762	9,248	477	13,924	518	6,382	2,048	252,826
\$150,000 < \$200,000	329	6,612	161	6,291	211	6,391	629	110,839
\$200,000 < \$500,000	433	22,799	156	6,330	332	21,427	616	177,427
\$500,000 < \$1,000,000	102	22,325	42	1,922	84	17,653	117	80,414
\$1,000,000 or Greater	70	58,291	*	*	65	53,224	76	177,261
Total	4,547	129,935	4,013	96,956	2,997	110,018	18,220	1,476,025

Table 6

**Selected Income and Tax Detail for Queen Anne's County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,961	61,123	3,802	8,059	1,027	10,640	11,792	14,802
\$25,000 < \$50,000	4,559	166,831	2,211	6,561	2,348	31,750	10,009	21,664
\$50,000 < \$75,000	2,983	184,884	634	2,246	2,348	36,602	7,807	17,910
\$75,000 < \$100,000	2,212	191,498	171	616	2,041	36,729	6,458	15,039
\$100,000 < \$150,000	2,048	244,729	76	270	1,972	42,665	6,264	14,652
\$150,000 < \$200,000	629	107,533	(D)	(D)	628	16,011	1,899	4,418
\$200,000 < \$500,000	616	173,975	(D)	(D)	616	21,695	1,799	4,112
\$500,000 < \$1,000,000	117	78,542	(D)	(D)	117	5,373	333	721
\$1,000,000 or Greater	76	168,612	(D)	(D)	76	7,114	226	506
Total	18,201	1,377,727	6,894	17,752	11,173	208,579	46,587	93,824

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	3,191	1,298	885	161	3,243	891	647	282
\$25,000 < \$50,000	4,287	4,568	352	72	4,318	2,974	39	7
\$50,000 < \$75,000	2,954	5,759	*	*	2,972	3,651	-	-
\$75,000 < \$100,000	2,199	6,305	-	-	2,208	3,965	-	-
\$100,000 < \$150,000	2,040	8,564	-	-	2,047	5,334	-	-
\$150,000 < \$200,000	627	4,023	-	-	629	2,482	-	-
\$200,000 < \$500,000	614	6,784	-	-	615	4,223	-	-
\$500,000 < \$1,000,000	117	3,194	-	-	117	2,065	-	-
\$1,000,000 or Greater	76	6,835	-	-	76	4,588	-	-
Total	16,105	47,330	1,237	233	16,225	30,173	686	289

Table 6

**Selected Income and Tax Detail for St. Mary's County - Tax Year 2005**

(\$ 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	8,432	157,446	3,780	5,084	1,385	2,251	1,331	5,799
\$25,000 < \$50,000	8,552	320,535	4,294	4,877	1,363	2,794	1,350	8,036
\$50,000 < \$75,000	6,064	363,988	4,157	3,504	1,388	3,042	1,108	6,211
\$75,000 < \$100,000	4,617	378,356	3,759	3,487	1,352	2,849	789	6,757
\$100,000 < \$150,000	4,113	458,921	3,698	3,426	1,645	3,266	761	9,028
\$150,000 < \$200,000	1,077	151,386	1,053	2,830	600	2,891	215	56
\$200,000 < \$500,000	527	93,604	580	3,154	376	3,575	186	14,050
\$500,000 < \$1,000,000	50	15,488	64	1,075	82	2,472	*	*
\$1,000,000 or Greater	32	21,374	35	2,004	*	*	*	*
Total	33,464	1,961,098	21,420	29,441	8,191	23,140	5,740	49,937

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	1,017	3,943	2,325	41,704	609	(1,541)	10,739	211,105
\$25,000 < \$50,000	1,028	2,610	1,803	42,965	665	1,913	9,573	397,352
\$50,000 < \$75,000	1,062	4,889	1,421	34,252	657	945	6,414	427,211
\$75,000 < \$100,000	1,054	4,121	1,209	29,025	576	1,274	4,768	431,964
\$100,000 < \$150,000	1,276	8,905	1,364	38,373	653	4,878	4,222	520,361
\$150,000 < \$200,000	522	7,977	487	19,767	283	6,531	1,136	197,195
\$200,000 < \$500,000	408	23,193	241	11,250	287	23,087	598	167,665
\$500,000 < \$1,000,000	59	12,954	34	1,093	49	10,195	67	45,887
\$1,000,000 or Greater	31	13,061	*	*	31	24,532	35	67,747
Total	6,457	81,653	8,884	218,430	3,810	71,814	37,552	2,466,487

Table 6

**Selected Income and Tax Detail for St. Mary's County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	10,641	144,907	8,652	18,212	1,784	16,055	25,120	33,847
\$25,000 < \$50,000	9,573	350,985	5,548	16,013	4,025	49,856	20,265	44,706
\$50,000 < \$75,000	6,415	398,090	1,695	5,443	4,719	67,653	15,865	36,489
\$75,000 < \$100,000	4,768	412,813	544	1,859	4,224	65,874	13,685	32,142
\$100,000 < \$150,000	4,222	504,175	229	825	3,993	71,737	12,949	30,570
\$150,000 < \$200,000	1,136	192,308	39	148	1,097	22,897	3,511	8,240
\$200,000 < \$500,000	598	162,568	39	139	559	14,846	1,793	4,105
\$500,000 < \$1,000,000	67	45,277	(D)	(D)	67	3,148	203	450
\$1,000,000 or Greater	35	67,587	(D)	(D)	35	2,477	119	276
Total	37,455	2,278,710	16,746	42,639	20,503	314,543	93,510	190,825

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	6,852	2,860	2,296	441	6,983	2,080	1,543	644
\$25,000 < \$50,000	9,142	10,519	840	180	9,202	7,148	67	9
\$50,000 < \$75,000	6,394	13,319	-	-	6,398	8,799	-	-
\$75,000 < \$100,000	4,762	14,527	-	-	4,765	9,545	-	-
\$100,000 < \$150,000	4,218	18,724	-	-	4,218	12,232	-	-
\$150,000 < \$200,000	1,135	7,518	-	-	1,135	4,911	-	-
\$200,000 < \$500,000	598	6,609	-	-	598	4,376	-	-
\$500,000 < \$1,000,000	67	1,820	-	-	67	1,271	-	-
\$1,000,000 or Greater	35	2,925	-	-	35	1,977	-	-
Total	33,203	78,821	3,136	621	33,401	52,339	1,610	653

Table 6

**Selected Income and Tax Detail for Somerset County - Tax Year 2005**

(\$ 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	2,589	42,022	834	1,677	369	795	450	2,839
\$25,000 < \$50,000	2,057	71,861	812	1,109	335	856	352	2,152
\$50,000 < \$75,000	912	50,367	535	717	227	558	222	1,792
\$75,000 < \$100,000	326	24,316	260	480	134	437	92	974
\$100,000 < \$150,000	176	15,970	159	674	104	587	52	993
\$150,000 < \$200,000	48	4,894	50	171	34	228	44	1,727
\$200,000 < \$500,000	56	8,132	70	855	56	1,498	*	*
\$500,000 or Greater	*	*	*	*	*	*	*	*
Total	6,164	217,562	2,720	5,683	1,259	4,959	1,212	10,477

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	278	967	643	8,389	187	(84)	3,177	55,909
\$25,000 < \$50,000	262	1,066	426	7,486	203	445	2,258	86,146
\$50,000 < \$75,000	192	1,293	212	4,421	139	922	970	62,311
\$75,000 < \$100,000	110	1,199	99	2,661	72	677	361	32,266
\$100,000 < \$150,000	92	1,851	52	1,362	76	1,594	195	23,702
\$150,000 < \$200,000	38	2,055	31	1,274	30	1,481	58	10,175
\$200,000 < \$500,000	60	7,324	*	*	51	9,538	70	29,991
\$500,000 or Greater	*	*	*	*	*	*	*	*
Total	1,032	15,755	1,463	25,593	758	14,573	7,089	300,500

Table 6

**Selected Income and Tax Detail for Somerset County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	3,165	46,742	2,774	6,560	355	3,361	9,343	12,912
\$25,000 < \$50,000	2,259	79,668	1,442	4,737	817	8,904	5,208	11,844
\$50,000 < \$75,000	970	58,710	365	1,360	605	7,380	2,556	5,964
\$75,000 < \$100,000	361	30,724	79	304	282	3,668	1,039	2,407
\$100,000 < \$150,000	195	23,092	(D)	(D)	195	2,586	561	1,305
\$150,000 < \$200,000	58	10,068	(D)	(D)	58	834	180	411
\$200,000 < \$500,000	70	30,460	(D)	(D)	70	3,354	199	444
\$500,000 or Greater	*	*	(D)	(D)	*	*		
Total	7,078	279,464	4,660	12,961	2,382	30,087	19,086	35,287

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	1,789	729	1,073	221	1,819	552	755	308
\$25,000 < \$50,000	2,124	2,281	331	80	2,153	1,627	-	-
\$50,000 < \$75,000	967	1,989	-	-	967	1,386	-	-
\$75,000 < \$100,000	360	1,109	-	-	360	767	-	-
\$100,000 < \$150,000	194	877	-	-	195	605	-	-
\$150,000 < \$200,000	58	409	-	-	58	278	-	-
\$200,000 < \$500,000	69	1,225	-	-	69	840	-	-
\$500,000 or Greater	*	*	-	-	*	*	-	-
Total	5,561	8,619	1,404	301	5,621	6,055	755	308



Table 6

**Selected Income and Tax Detail for Talbot County - Tax Year 2005**

(\$ 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	3,964	67,380	2,271	5,608	1,233	5,169	893	3,633
\$25,000 < \$50,000	3,387	118,234	2,438	5,367	1,317	6,629	803	8,006
\$50,000 < \$75,000	1,811	97,731	1,689	3,699	980	6,004	544	6,190
\$75,000 < \$100,000	1,086	79,997	1,137	2,868	652	5,212	333	4,964
\$100,000 < \$150,000	938	88,446	1,046	3,694	711	7,581	308	7,421
\$150,000 < \$200,000	354	41,363	447	2,949	345	6,718	133	5,278
\$200,000 < \$500,000	458	77,122	625	6,598	534	15,599	206	14,926
\$500,000 < \$1,000,000	117	46,788	169	4,018	159	9,580	51	8,142
\$1,000,000 or Greater	74	60,899	117	16,098	108	36,459	31	9,582
Total	12,189	677,960	9,939	50,899	6,039	98,951	3,302	68,142

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	976	14,504	1,206	17,586	453	(16,191)	5,366	87,105
\$25,000 < \$50,000	1,030	4,127	1,069	24,279	488	2,208	4,286	180,492
\$50,000 < \$75,000	785	5,041	628	18,480	422	3,400	2,229	153,840
\$75,000 < \$100,000	523	5,549	362	11,291	349	3,547	1,313	122,916
\$100,000 < \$150,000	629	11,808	383	13,789	418	4,557	1,162	149,186
\$150,000 < \$200,000	322	11,432	156	6,272	226	6,198	471	86,051
\$200,000 < \$500,000	532	36,809	206	9,422	395	27,991	641	198,944
\$500,000 < \$1,000,000	161	34,076	54	2,109	123	18,890	172	127,925
\$1,000,000 or Greater	116	172,675	41	3,906	108	64,769	117	400,543
Total	5,074	296,021	4,105	107,135	2,982	115,369	15,757	1,507,002

Table 6

**Selected Income and Tax Detail for Talbot County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	5,345	60,312	4,228	9,229	992	9,962	13,531	18,903
\$25,000 < \$50,000	4,286	153,576	2,443	7,411	1,841	24,834	9,608	20,298
\$50,000 < \$75,000	2,229	137,087	663	2,368	1,566	23,623	5,965	13,144
\$75,000 < \$100,000	1,313	112,931	223	820	1,090	18,426	3,796	8,481
\$100,000 < \$150,000	1,162	140,082	112	408	1,050	21,958	3,442	7,698
\$150,000 < \$200,000	471	81,120	37	124	434	11,863	1,403	3,047
\$200,000 < \$500,000	641	191,028	34	123	607	21,622	1,971	4,227
\$500,000 < \$1,000,000	172	117,831	(D)	(D)	172	10,441	521	1,111
\$1,000,000 or Greater	117	399,293	(D)	(D)	117	44,480	350	742
Total	15,736	1,393,260	7,740	20,483	7,869	187,209	40,587	77,651

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	3,325	1,379	1,166	169	3,388	742	927	452
\$25,000 < \$50,000	4,033	4,380	369	62	4,069	2,212	*	*
\$50,000 < \$75,000	2,200	4,457	-	-	2,208	2,204	-	-
\$75,000 < \$100,000	1,302	3,890	-	-	1,304	1,917	-	-
\$100,000 < \$150,000	1,157	5,050	-	-	1,159	2,475	-	-
\$150,000 < \$200,000	471	3,019	-	-	471	1,487	-	-
\$200,000 < \$500,000	637	7,385	-	-	640	3,714	-	-
\$500,000 < \$1,000,000	169	4,558	-	-	171	2,391	-	-
\$1,000,000 or Greater	117	14,333	-	-	117	7,967	-	-
Total	13,411	48,451	1,535	231	13,527	25,109	927	452

Table 6

**Selected Income and Tax Detail for Washington County - Tax Year 2005**

(\$ 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	15,296	274,509	6,485	12,367	2,811	6,173	1,797	10,299
\$25,000 < \$50,000	15,956	579,318	7,242	8,754	2,894	6,981	2,067	16,955
\$50,000 < \$75,000	9,094	538,436	5,875	5,550	2,274	5,237	1,588	14,531
\$75,000 < \$100,000	4,834	389,245	3,751	4,019	1,618	3,639	892	9,708
\$100,000 < \$150,000	3,205	339,643	2,830	3,785	1,434	4,924	638	13,345
\$150,000 < \$200,000	713	92,571	738	2,020	462	2,914	192	6,839
\$200,000 < \$500,000	605	112,224	676	4,268	528	7,102	161	11,710
\$500,000 < \$1,000,000	112	38,894	132	2,384	117	5,038	45	32,178
\$1,000,000 or Greater	43	20,494	51	5,549	47	4,548	-	-
Total	49,858	2,385,334	27,780	48,696	12,185	46,556	7,380	115,565

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	2,079	4,845	4,542	63,132	1,030	(4,001)	19,186	372,716
\$25,000 < \$50,000	2,171	5,870	3,113	50,196	1,172	1,572	17,373	685,785
\$50,000 < \$75,000	1,723	8,769	1,847	33,853	929	3,749	9,586	624,396
\$75,000 < \$100,000	1,244	8,906	974	19,923	694	4,534	5,048	452,042
\$100,000 < \$150,000	1,181	17,820	705	16,734	678	9,233	3,375	412,504
\$150,000 < \$200,000	461	16,442	211	6,426	282	9,928	809	142,366
\$200,000 < \$500,000	524	37,824	174	5,608	396	28,229	719	212,561
\$500,000 < \$1,000,000	121	16,849	38	1,385	109	21,004	134	90,150
\$1,000,000 or Greater	49	39,787	*	*	44	33,563	51	131,311
Total	9,553	157,112	11,604	197,256	5,334	107,811	56,281	3,123,831

Table 6

**Selected Income and Tax Detail for Washington County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	19,028	278,894	16,268	35,014	2,572	23,332	47,003	63,088
\$25,000 < \$50,000	17,374	626,133	11,333	34,045	6,040	68,339	36,610	82,171
\$50,000 < \$75,000	9,587	588,907	3,257	11,718	6,328	81,041	25,563	59,435
\$75,000 < \$100,000	5,048	433,249	770	2,877	4,278	61,197	15,017	35,315
\$100,000 < \$150,000	3,375	399,531	309	1,142	3,066	52,316	10,355	24,299
\$150,000 < \$200,000	809	138,083	64	234	745	15,733	2,502	5,773
\$200,000 < \$500,000	719	207,263	73	258	646	17,315	2,263	5,170
\$500,000 < \$1,000,000	134	88,970	(D)	(D)	134	6,951	450	1,024
\$1,000,000 or Greater	51	129,929	(D)	(D)	51	10,258	148	331
Total	56,125	2,890,959	32,074	85,288	23,860	336,482	139,911	276,606

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	12,992	5,673	4,086	759	13,182	3,765	2,539	1,061
\$25,000 < \$50,000	16,680	19,334	1,604	333	16,784	12,031	101	18
\$50,000 < \$75,000	9,544	20,159	*	*	9,549	12,227	-	-
\$75,000 < \$100,000	5,044	15,491	-	-	5,044	9,348	-	-
\$100,000 < \$150,000	3,371	14,973	-	-	3,374	9,010	-	-
\$150,000 < \$200,000	808	5,340	-	-	809	3,258	-	-
\$200,000 < \$500,000	719	8,402	-	-	719	5,167	-	-
\$500,000 < \$1,000,000	134	3,617	-	-	134	2,268	-	-
\$1,000,000 or Greater	51	5,337	-	-	51	3,342	-	-
Total	49,343	98,326	5,690	1,092	49,646	60,416	2,640	1,079

Table 6

**Selected Income and Tax Detail for Wicomico County - Tax Year 2005**

(\$ 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	11,681	201,543	3,799	7,190	1,818	3,681	1,451	9,053
\$25,000 < \$50,000	9,070	308,261	4,026	6,174	1,734	4,498	1,355	10,884
\$50,000 < \$75,000	4,708	274,548	3,087	4,103	1,319	4,308	904	8,252
\$75,000 < \$100,000	2,596	211,904	2,036	2,623	982	3,166	563	4,988
\$100,000 < \$150,000	1,681	172,887	1,501	3,277	862	2,951	370	7,020
\$150,000 < \$200,000	454	58,014	459	1,760	326	1,831	132	2,901
\$200,000 < \$500,000	500	91,714	539	4,187	435	4,710	140	6,916
\$500,000 < \$1,000,000	112	43,910	126	1,623	109	1,577	39	1,574
\$1,000,000 or Greater	45	28,118	52	3,239	47	2,593	-	-
Total	30,847	1,390,899	15,625	34,176	7,632	29,315	4,954	51,588

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	1,280	3,621	2,426	31,766	697	(15,810)	13,917	226,273
\$25,000 < \$50,000	1,265	3,958	1,829	30,888	732	2,029	10,013	391,507
\$50,000 < \$75,000	1,006	4,758	1,018	20,585	676	2,741	5,023	327,776
\$75,000 < \$100,000	735	4,831	592	12,370	505	5,630	2,725	245,475
\$100,000 < \$150,000	699	8,361	407	11,050	458	8,305	1,791	219,496
\$150,000 < \$200,000	284	8,083	116	3,875	216	8,080	491	86,610
\$200,000 < \$500,000	426	23,799	124	4,060	358	29,923	564	170,163
\$500,000 < \$1,000,000	112	15,486	31	5,125	111	20,364	128	86,278
\$1,000,000 or Greater	50	36,945	*	*	45	29,344	52	117,539
Total	5,857	109,842	6,543	119,719	3,798	90,606	34,704	1,871,117

Table 6

**Selected Income and Tax Detail for Wicomico County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	13,859	179,818	11,902	27,216	1,814	16,529	35,092	52,237
\$25,000 < \$50,000	10,013	356,755	6,028	18,727	3,985	43,200	21,766	48,862
\$50,000 < \$75,000	5,023	307,204	1,502	5,382	3,521	43,420	13,146	30,457
\$75,000 < \$100,000	2,725	234,948	339	1,259	2,386	32,552	7,948	18,619
\$100,000 < \$150,000	1,791	212,714	143	540	1,648	27,073	5,476	12,794
\$150,000 < \$200,000	491	84,128	40	150	451	8,400	1,517	3,497
\$200,000 < \$500,000	564	167,827	42	154	522	14,108	1,832	4,213
\$500,000 < \$1,000,000	128	86,135	(D)	(D)	128	4,863	433	987
\$1,000,000 or Greater	52	117,336	(D)	(D)	52	4,991	156	342
Total	34,646	1,746,865	19,996	53,428	14,507	195,136	87,366	172,008

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	8,241	3,519	4,384	918	8,423	2,636	2,934	1,241
\$25,000 < \$50,000	9,418	10,134	1,253	315	9,531	7,309	61	8
\$50,000 < \$75,000	4,973	9,971	-	-	5,010	7,066	-	-
\$75,000 < \$100,000	2,704	7,925	-	-	2,722	5,658	-	-
\$100,000 < \$150,000	1,777	7,550	-	-	1,789	5,342	-	-
\$150,000 < \$200,000	488	3,163	-	-	491	2,235	-	-
\$200,000 < \$500,000	559	6,463	-	-	563	4,630	-	-
\$500,000 < \$1,000,000	126	3,444	-	-	127	2,489	-	-
\$1,000,000 or Greater	51	4,506	-	-	51	3,472	-	-
Total	28,337	56,675	5,637	1,233	28,707	40,837	2,995	1,249

Table 6

**Selected Income and Tax Detail for Worcester County - Tax Year 2005**

(\$ 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	6,738	109,391	3,505	6,150	1,836	3,853	1,144	7,451
\$25,000 < \$50,000	4,998	159,701	3,257	5,931	1,856	5,224	998	10,685
\$50,000 < \$75,000	2,554	132,336	2,078	4,256	1,161	4,403	661	8,730
\$75,000 < \$100,000	1,364	96,618	1,242	2,781	714	2,689	359	6,290
\$100,000 < \$150,000	1,061	95,370	1,093	3,217	705	4,220	299	8,165
\$150,000 < \$200,000	360	39,146	411	3,314	287	2,189	134	6,081
\$200,000 < \$500,000	422	59,839	513	7,680	399	5,322	147	9,823
\$500,000 < \$1,000,000	92	16,775	114	8,934	96	3,559	76	9,022
\$1,000,000 or Greater	65	10,989	76	7,509	66	5,877	*	*
Total	17,654	720,165	12,289	49,772	7,120	37,336	3,818	66,247

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	1,326	3,883	2,275	37,046	751	(3,226)	8,926	170,845
\$25,000 < \$50,000	1,360	5,478	1,808	44,896	791	2,468	6,271	261,875
\$50,000 < \$75,000	928	5,661	934	29,407	633	4,312	3,028	206,017
\$75,000 < \$100,000	574	5,256	466	17,353	436	3,666	1,564	144,064
\$100,000 < \$150,000	586	11,635	385	15,302	452	10,513	1,228	154,561
\$150,000 < \$200,000	279	11,168	139	6,924	217	7,732	446	79,934
\$200,000 < \$500,000	413	47,318	162	7,707	389	22,859	532	161,455
\$500,000 < \$1,000,000	104	29,885	36	1,086	103	23,731	117	85,339
\$1,000,000 or Greater	75	95,334	*	*	74	65,558	78	193,847
Total	5,645	215,618	6,205	159,722	3,846	137,613	22,190	1,457,937

Table 6

**Selected Income and Tax Detail for Worcester County - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	8,887	126,189	7,202	15,782	1,534	15,108	21,653	29,345
\$25,000 < \$50,000	6,271	223,246	3,706	11,542	2,565	33,360	14,073	29,984
\$50,000 < \$75,000	3,028	184,973	1,049	3,789	1,979	28,243	7,924	17,734
\$75,000 < \$100,000	1,564	134,748	323	1,199	1,240	19,655	4,418	10,058
\$100,000 < \$150,000	1,228	147,153	118	444	1,110	20,960	3,584	8,177
\$150,000 < \$200,000	446	76,858	39	146	407	9,522	1,252	2,797
\$200,000 < \$500,000	532	157,059	63	213	469	14,617	1,498	3,336
\$500,000 < \$1,000,000	117	82,101	(D)	(D)	117	7,143	326	717
\$1,000,000 or Greater	78	191,682	(D)	(D)	78	8,123	201	459
Total	22,151	1,324,009	12,500	33,115	9,499	156,731	54,929	102,607

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	5,973	2,443	1,760	143	6,073	740	1,080	433
\$25,000 < \$50,000	5,973	6,281	493	49	6,031	1,806	34	6
\$50,000 < \$75,000	2,995	5,920	*	*	3,018	1,690	-	-
\$75,000 < \$100,000	1,549	4,562	-	-	1,561	1,298	-	-
\$100,000 < \$150,000	1,213	5,179	-	-	1,227	1,470	-	-
\$150,000 < \$200,000	442	2,840	-	-	445	805	-	-
\$200,000 < \$500,000	525	6,034	-	-	531	1,736	-	-
\$500,000 < \$1,000,000	114	3,150	-	-	116	928	-	-
\$1,000,000 or Greater	78	7,956	-	-	78	2,289	-	-
Total	18,862	44,365	2,253	192	19,080	12,762	1,114	439



Table 6

**Selected Income and Tax Detail for Nonresidents - Tax Year 2005**

(\$ 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	77,229	11,044,571	46,448	3,402,483	31,349	3,525,848	15,356	516,542
\$25,000 < \$50,000	12,067	2,021,696	8,194	490,161	5,340	405,017	2,492	83,730
\$50,000 < \$75,000	5,050	1,332,134	4,394	339,366	2,989	311,271	1,239	44,269
\$75,000 < \$100,000	2,519	749,025	2,438	372,270	1,813	217,190	718	32,306
\$100,000 < \$150,000	2,260	774,386	2,522	213,545	1,988	188,221	703	48,531
\$150,000 < \$200,000	1,072	628,464	1,292	162,073	1,069	148,657	409	37,617
\$200,000 < \$500,000	1,638	896,717	2,238	340,191	1,964	376,225	629	55,068
\$500,000 < \$1,000,000	471	501,859	652	216,799	606	205,528	180	25,546
\$1,000,000 or Greater	379	533,525	512	483,171	483	287,918	165	99,238
Total	102,685	18,482,377	68,690	6,020,059	47,601	5,665,875	21,891	942,847

  

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	30,275	20,166,213	15,635	506,682	28,386	8,870,141	86,347	43,470,422
\$25,000 < \$50,000	5,078	3,268,703	2,631	99,037	4,493	1,510,441	13,407	7,647,313
\$50,000 < \$75,000	2,846	2,258,959	1,384	46,773	2,564	1,066,033	5,807	5,063,939
\$75,000 < \$100,000	1,797	1,723,289	757	33,186	1,608	569,543	2,933	3,593,823
\$100,000 < \$150,000	1,959	1,577,100	767	32,269	1,832	741,667	2,789	3,215,595
\$150,000 < \$200,000	1,118	1,050,316	369	34,149	1,036	566,459	1,369	2,823,630
\$200,000 < \$500,000	2,089	2,585,790	771	38,391	1,937	1,754,653	2,424	5,973,596
\$500,000 < \$1,000,000	634	1,704,275	187	10,731	619	2,227,956	697	5,039,058
\$1,000,000 or Greater	503	4,822,674	160	11,171	497	2,112,280	581	9,339,658
Total	46,299	39,157,319	22,661	812,389	42,972	19,419,173	116,354	86,167,034

Table 6

**Selected Income and Tax Detail for Nonresidents - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	65,774	139,509	28,433	25,036	29,089	56,089	96,626	56,375
\$25,000 < \$50,000	13,430	479,730	4,753	10,429	8,492	63,754	13,430	37,179
\$50,000 < \$75,000	5,810	353,118	1,160	2,763	4,555	48,075	5,810	19,321
\$75,000 < \$100,000	2,934	253,440	345	807	2,529	32,105	2,934	10,404
\$100,000 < \$150,000	2,789	336,093	287	629	2,442	37,013	2,789	9,634
\$150,000 < \$200,000	1,369	236,918	120	225	1,199	23,068	1,369	4,540
\$200,000 < \$500,000	2,425	728,098	238	488	2,073	57,588	2,425	7,795
\$500,000 < \$1,000,000	697	482,278	61	112	607	32,486	697	2,202
\$1,000,000 or Greater	580	1,743,712	59	123	465	103,770	581	1,770
Total	95,808	4,752,896	35,456	40,612	51,451	453,948	126,661	149,220

Maryland AGI	State Tax After Credits		Non-Refundable Earned Income Credit		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	53,227	16,607	4,197	565	2,407	452
\$25,000 < \$50,000	13,260	21,278	364	122	41	8
\$50,000 < \$75,000	5,775	16,656	-	-	-	-
\$75,000 < \$100,000	2,919	12,450	*	*	-	-
\$100,000 < \$150,000	2,780	17,177	*	*	-	-
\$150,000 < \$200,000	1,361	12,450	-	-	-	-
\$200,000 < \$500,000	2,419	39,563	-	-	-	-
\$500,000 < \$1,000,000	695	26,813	-	-	-	-
\$1,000,000 or Greater	577	98,140	-	-	-	-
Total	83,013	261,134	4,561	687	2,448	460

Table 7

**Selected Income and Tax Detail for Tax Filers Below Income Filing Thresholds - Tax Year 2005**

(\$ in thousands)

Maryland AGI	Federal Adjusted Gross Income		Wages, Salaries, Tips, etc		State Refundable Earned Income Credit	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	183,730	349,369	141,706	456,974	22,001	4,952
\$5,000 < \$10,000	111,485	803,720	95,792	621,056	36,545	18,385
\$10,000 < \$15,000	13,022	162,599	9,798	100,661	6,939	4,876
\$15,000 < \$20,000	1,974	31,470	1,564	21,637	622	458
Total	310,211	1,347,158	248,860	1,200,328	66,107	28,671

APPENDIX  
MARYLAND AND FEDERAL  
TAX FORMS



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 taxable period. (See Instruction 6)		Maryland county	City, town or taxing area

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

- 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
- Qualifying widower with dependent child
- Dependent taxpayer (Enter in Exemption Box (A)—See Instruction 7)

**PART-YEAR RESIDENT:** If you began or ended legal residence in Maryland in 2005 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).

**EXEMPTIONS**—See Instruction 10

(A) Yourself  Spouse  Exemption Amount  × \$2,400 \$ \_\_\_\_\_  
 (B)       Exemption Amount  × \$1,000 \$ \_\_\_\_\_  
 (C) Dependent Children: Name(s) \_\_\_\_\_ Social Security number(s) \_\_\_\_\_  
 (D) Other Dependents: Enter No.  Enter No.  Enter Total (D)  × \$2,400 \$ \_\_\_\_\_  
 (E) Enter Total Exemptions (Add A, B, C and D)  Total Amount \$ \_\_\_\_\_

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**INCOME**

1. Adjusted gross income from your federal return (See Instruction 11)  1 \_\_\_\_\_ Dollars Cents

1a. Wages, salaries and/or tips (See Instruction 11)  1a \_\_\_\_\_ Dollars Cents

**ADDITIONS TO INCOME** (See Instruction 12)

2. Tax-exempt interest on state and local obligations (bonds) other than Maryland  2 \_\_\_\_\_ Dollars Cents

3. State retirement pickup  3 \_\_\_\_\_ Dollars Cents

4. Lump sum distributions (from worksheet in Instruction 12)  4 \_\_\_\_\_ Dollars Cents

5. Other additions (Enter code letter(s) from Instruction 12)  5 \_\_\_\_\_ Dollars Cents

6. Total additions to Maryland income (Add lines 2 through 5)  6 \_\_\_\_\_ Dollars Cents

7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6)  7 \_\_\_\_\_ Dollars Cents

**SUBTRACTIONS FROM INCOME** (See Instruction 13)

8. Taxable refunds, credits or offsets of state and local income taxes included in line 1 above  8 \_\_\_\_\_ Dollars Cents

9. Child and dependent care expenses  9 \_\_\_\_\_ Dollars Cents

10. Income from U.S. obligations  10 \_\_\_\_\_ Dollars Cents

11. Pension exclusion from worksheet in Instruction 13  11 \_\_\_\_\_ Dollars Cents

12. Taxable social security and RR benefits (Tier I, II and supplemental) included in line 1 above  12 \_\_\_\_\_ Dollars Cents

13. Income received during period of nonresidence (See Instructions 26 and 29)  13 \_\_\_\_\_ Dollars Cents

14. Other subtractions (Enter code letter(s) from Instruction 13)  14 \_\_\_\_\_ Dollars Cents

15. Subtotal (Add lines 8 through 14)  15 \_\_\_\_\_ Dollars Cents

16. Two-income subtraction from worksheet in Instruction 13  16 \_\_\_\_\_ Dollars Cents

17. Total subtractions from Maryland income (Add lines 15 and 16)  17 \_\_\_\_\_ Dollars Cents

18. Maryland adjusted gross income (Subtract line 17 from line 7)  18 \_\_\_\_\_ Dollars Cents

**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)  \_\_\_\_\_ Dollars Cents

ITEMIZED DEDUCTION METHOD Complete lines 19a and 19b

19a. Total federal itemized deductions (from line 28, federal Schedule A)  19a \_\_\_\_\_ Dollars Cents

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 \_\_\_\_\_ Dollars Cents

19. Deduction amount (Part-year residents see Instruction 26 (l and m) and military personnel see Instruction 29)  19 \_\_\_\_\_ Dollars Cents

20. Net income (Subtract line 19 from line 18)  20 \_\_\_\_\_ Dollars Cents

21. Exemption amount from Exemptions area above (See Instruction 10)  21 \_\_\_\_\_ Dollars Cents

22. Taxable net income (Subtract line 21 from line 20)  22 \_\_\_\_\_ Dollars Cents

Place your CHECK or MONEY ORDER on top of your wage and tax statements and attach here with ONE staple.



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 \_\_\_\_\_ Dollars Cents

24. Maryland tax (from Tax Table or Computation Worksheet)  24 \_\_\_\_\_ Dollars Cents

25. Earned income credit (1% of federal earned income credit. See Instruction 18)  25 \_\_\_\_\_ Dollars Cents

26. Poverty level credit (See Instruction 18)  26 \_\_\_\_\_ Dollars Cents

27. Other income tax credits for individuals from Part G, line 8 of Form 502CR (Attach Form 502CR)  27 \_\_\_\_\_ Dollars Cents

28. Business tax credits (Attach Form 500CR)  28 \_\_\_\_\_ Dollars Cents

29. Total credits (Add lines 25 through 28)  29 \_\_\_\_\_ Dollars Cents

30. Maryland tax after credits (Subtract line 29 from line 24) If less than 0, enter 0.  30 \_\_\_\_\_ Dollars Cents

**LOCAL TAX COMPUTATION**

31. Local tax (See Instruction 19 for tax rates and worksheet.) Multiply line 23 by your local tax rate  or use the Local Tax Worksheet  31 \_\_\_\_\_ Dollars Cents

32. Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19)  32 \_\_\_\_\_ Dollars Cents

33. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19)  33 \_\_\_\_\_ Dollars Cents

34. Total credits (Add lines 32 and 33)  34 \_\_\_\_\_ Dollars Cents

35. Local tax after credits (Subtract line 34 from line 31) If less than 0, enter 0  35 \_\_\_\_\_ Dollars Cents

36. Total Maryland and local tax (Add lines 30 and 35)  36 \_\_\_\_\_ Dollars Cents

37. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 20)  37 \_\_\_\_\_ Dollars Cents

38. Contribution to Fair Campaign Financing Fund (See Instruction 20)  38 \_\_\_\_\_ Dollars Cents

39. Contribution to Maryland Cancer Fund (See Instruction 20)  39 \_\_\_\_\_ Dollars Cents

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

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

42. 2005 estimated tax payments, amount applied from 2004 return and payment made with an extension request Form 502E  42 \_\_\_\_\_ Dollars Cents

43. Refundable earned income credit (from worksheet in Instruction 21)  43 \_\_\_\_\_ Dollars Cents

44. Refundable income tax credits from Part II, line 5 of Form 502CR (Attach Form 502CR. See Instruction 21)  44 \_\_\_\_\_ Dollars Cents

45. Total payments and credits (Add lines 41 through 44)  45 \_\_\_\_\_ Dollars Cents

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

47. Overpayment (If line 40 is less than line 45, subtract line 40 from line 45)  47 \_\_\_\_\_ Dollars Cents

48. Amount of overpayment TO BE APPLIED TO 2006 ESTIMATED TAX  48 \_\_\_\_\_ Dollars Cents

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

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

51. TOTAL AMOUNT DUE (Add lines 46 and 50) IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN  51 \_\_\_\_\_ Dollars Cents

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.

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

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

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

**FORM 505** MARYLAND NONRESIDENT INCOME TAX RETURN  
OR FISCAL YEAR BEGINNING 2005, ENDING



2005

SOCIAL SECURITY # \_\_\_\_\_ SPOUSE'S SOCIAL SECURITY # \_\_\_\_\_  
 Your First Name Initial Last Name  
 Spouse's First Name Initial Last Name  
 RESIDENT ADDRESS (No. and street)  
 City or Town State Zip Code

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

**RESIDENCE INFORMATION**—See Instruction 9  
 Enter your state of legal residence. Were you a resident for the entire year of 2005?  
 Yes  No  If no, attach explanation.  
 Are you or your spouse a member of the military? Yes  No   
 Did you file a Maryland income tax return for 2004? Yes  No   
 If "Yes," was it a  Resident or a  Nonresident return?  
 Advise dates you resided within Maryland for 2005. If none, enter "NONE."  
 FROM \_\_\_\_\_ TO \_\_\_\_\_

**EXEMPTIONS**—See Instruction 10  
 (A) Yourself  Spouse  Enter No. (A)  × \$2,400 \$ \_\_\_\_\_  
 Check here if you are: Spouse is: Enter No. (B)  × \$1,000 \$ \_\_\_\_\_  
 (B)  65 or over  Blind  65 or over  Blind  
 (C) Dependent Children: Enter Total (C)  × \$2,400 \$ \_\_\_\_\_  
 Name(s) Social Security number(s)  
 (D) Other Dependents: Enter No. (D)  × \$2,400 \$ \_\_\_\_\_  
 Name(s) and Relationship(s) Social Security number(s)  
 (E) Enter Total Exemptions (Add A, B, C and D)  (E) Total Amount \$ \_\_\_\_\_

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

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

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

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

**DEDUCTION METHOD** (All taxpayers must select one method and check the appropriate box)  
 STANDARD DEDUCTION METHOD See Instruction 15 and worksheet. Enter amount on line 26a  26a \_\_\_\_\_  
 ITEMIZED DEDUCTION METHOD Complete lines 26b, c and d   
 Total federal itemized deductions (from line 28 federal Schedule A)  26b \_\_\_\_\_  
 State and local income taxes included in federal Schedule A, line 5  26c \_\_\_\_\_  
 Net itemized deductions (Subtract line 26c from line 26b)  26d \_\_\_\_\_  
 26. Deduction amount (Multiply lines 26a or 26d by the MD income factor) 26e \_\_\_\_\_ (from worksheet in Instruction 14)  26e \_\_\_\_\_

**FORM 505** MARYLAND NONRESIDENT INCOME TAX RETURN



Name \_\_\_\_\_ SS# \_\_\_\_\_

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

**MARYLAND TAX COMPUTATION**

32a. Maryland tax (from Tax Table or Computation Worksheet)	
32b. Special nonresident tax. Multiply line 31 by .0125 (1.25%)	
32c. Total Maryland tax. (Add lines 32a and 32b)	
33. Earned income credit from worksheet in Instruction 20	
34. Poverty level credit from worksheet in Instruction 20	
35. Other income tax credits for individuals from Part G, line 8 of Form 502CR. (Attach Form 502CR)	
36. Business tax credits (Attach Form 500CR)	
37. Total credits (Add lines 33 through 36)	
38. Maryland tax after credits (Subtract line 37 from line 32c) If less than 0, enter 0.	
39. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 21)	
40. Contribution to Fair Campaign Financing Fund (See Instruction 21)	
41. Contribution to Maryland Cancer Fund (See Instruction 21)	
42. Total Maryland income tax and contributions (Add lines 38 through 41)	
43. Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld)	
44. 2005 estimated tax payments, amount applied from 2004 return and payment made with an extension request Form 502E	
45. Refundable earned income credit from worksheet in Instruction 20	
46. Nonresident tax paid by pass-through entities (Attach Schedule K-1 or other statement)	
47. Refundable income tax credits from Part H, line 5 of Form 502CR (Attach Form 502CR. See Instruction 22)	
48. Total payments and credits (Add lines 43 through 47)	
49. Balance due (If line 42 is more than line 48, subtract line 48 from line 42)	
50. Overpayment (If line 42 is less than line 48, subtract line 42 from line 48)	
51. Amount of overpayment TO BE APPLIED TO 2006 ESTIMATED TAX <input type="checkbox"/> 51 _____	
52. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 51 from line 50) <input type="checkbox"/> REFUND <input type="checkbox"/> 52 _____	
53. Interest charges from Form 502UP _____ or for late filing _____ (See Instruction 23) Total <input type="checkbox"/> 53 _____	
54. TOTAL AMOUNT DUE (Add line 49 and line 53) _____ IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN. <input type="checkbox"/> 54 _____	

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 (3 digits per box)

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

Make checks payable to: COMPTROLLER OF MARYLAND. It is recommended that you include your social security no. on check using blue or black ink. Mail to: Comptroller of Maryland, Revenue Administration Division, Annapolis, Maryland 21411-0001

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

COM/RAD-022 05-50

Place your CHECK or MONEY ORDER on top of your wage and tax statements and attach here with ONE staple.

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

Form header section containing personal information: For the year Jan. 1-Dec. 31, 2005, ending 2005, ending. OMB No. 1545-0074. Your first name and initial, Last name, Your social security number, Spouse's social security number, Home address, Apt. no., City, town or post office, state, and ZIP code.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) You Spouse

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 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. 5 Qualifying widow(er) with dependent child (see page 17)

Exemptions table with columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) If qualifying child for child tax credit (see page 19). Includes sub-sections 6a, 6b, 6c, 6d.

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

Adjusted Gross Income table with rows 23 through 37. Includes Educator expenses (23); Certain business expenses of reservists, performing artists, and fee-basis government officials (24); Health savings account deduction (25); Moving expenses (26); One-half of self-employment tax (27); Self-employed SEP, SIMPLE, and qualified plans (28); Self-employed health insurance deduction (29); Penalty on early withdrawal of savings (30); Alimony paid (31a); IRA deduction (32); Student loan interest deduction (33); Tuition and fees deduction (34); Domestic production activities deduction (35); Add lines 23 through 31a and 32 through 35 (36); Subtract line 36 from line 22. This is your adjusted gross income (37).

Main tax calculation table with rows 38 through 76. Includes Tax and Credits (38-55), Other Taxes (58-63), Payments (64-71), Refund (72-73), Amount You Owe (75-76), Third Party Designee, Sign Here, and Paid Preparer's Use Only.



Schedule A—Itemized Deductions

2005

Attachment Sequence No. 07

(Schedule B is on back)

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on Form 1040

Your social security number

Table with columns for line number, description, and amount. Includes sections for Medical and Dental Expenses, Taxes You Paid, Interest You Paid, Gifts to Charity, Casualty and Theft Losses, Job Expenses and Certain Miscellaneous Deductions, and Other Miscellaneous Deductions.

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

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address

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

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

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

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

Part II Ordinary Dividends

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

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

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a

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

Part III Foreign Accounts and Trusts

(See page B-2.)

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

7a At any time during 2005, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1

b If "Yes," enter the name of the foreign country

8 During 2005, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2



**SCHEDULE 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

**2005**

Attachment Sequence No. 09

Department of the Treasury  
Internal Revenue Service (99)

Name of proprietor \_\_\_\_\_ Social security number (SSN) \_\_\_\_\_

**A** Principal business or profession, including product or service (see page C-2 of the instructions) **B** Enter code from pages C-8, 9, & 10

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

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

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) \_\_\_\_\_

**G** Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses  Yes  No

**H** If you started or acquired this business during 2005, check here

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

For Paperwork Reduction Act Notice, see page C-7 of the instructions. Cat. No. 11334P Schedule C (Form 1040) 2005

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

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

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	<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 2005, enter the number of miles you used your vehicle for:

a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

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

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

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

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

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

48	<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 (99)

**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

**2005**

Attachment  
Sequence No. 12

Name(s) shown on Form 1040

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) 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) 2005

Schedule D (Form 1040) 2005

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 43, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 38 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 43, 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 43, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 38 of the Instructions for Form 1040. <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040.		

Schedule D (Form 1040) 2005

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**

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

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

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. 13

Schedule E (Form 1040) 2005

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

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	.....	<ul style="list-style-type: none"> <li>• 14 days or</li> <li>• 10% of the total days rented at fair rental value? (See page E-3.)</li> </ul>	A		
B	.....		B		
C	.....		C		

	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
<b>Income:</b>				
3	Rents received . . . . .			3
4	Royalties received . . . . .			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
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
20	Depreciation expense or depletion (see page E-4) . . . . .			20
21	Total expenses. Add lines 19 and 20 . . . . .			21
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198 . . . . .			22
23	Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2 . . . . .			23
24	<b>Income.</b> Add positive amounts shown on line 22. Do not include any losses . . . . .			24
25	<b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . . . .			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

For Paperwork Reduction Act Notice, see page E-7 of the instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2005

**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 the box in 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			<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

	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
A				
B				
C				
D				
29a	Totals		Totals	
30	Add columns (g) and (i) of line 29a . . . . .		30	
31	Add columns (f), (h), and (j) 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		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-5)	(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, code F (see page E-7) . . . . .	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) 2005

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