



State of Maryland

Personal Income Tax Statistics of Income

Tax Year 2008

Peter Franchot
Comptroller of Maryland

January 3, 2011

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

Honorable Thomas V. M. Miller, Jr.
President of the Senate
State House
Annapolis, Maryland 21401

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

Gentlemen:

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

I am pleased to submit to you this report, which contains information for Tax Year 2008.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter Franchot". The signature is fluid and cursive, with a large, stylized "P" and "F".

Peter Franchot
Comptroller

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Partnership Loss

Rent & Royalty Income or Loss
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INTRODUCTION

Chapter 13 of the Acts of 1987 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 a Summary Report. However, the detailed information required by Chapter 13 is not collected by the State. This data is contained on federal tax returns filed by Maryland taxpayers and is compiled by the Internal Revenue Service (IRS).

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 generally are the actual figures from returns filed with the Maryland and federal income tax returns Comptroller. 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 addition and subtraction information was missing, a sample of current-year electronic returns was used to impute this information, controlling for certain differences between these and imaged returns.

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 it 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 accurately reflect what we knew about changes in the tax code and economic conditions.

COMPARABILITY WITH PRIOR REPORTS¹

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.

In tax year 2007, individuals who fell below the federal filing threshold – and therefore would not have otherwise filed a federal tax return – were required to file a federal return in order to take advantage of the federal Economic Stimulus Payment. Although the filing of a State tax return was not required in order to receive a stimulus check, some of these taxpayers also filed a Maryland tax return. As a result, the number of returns filed by tax filers below the Maryland income filing thresholds (Table 7) increased more than usual between 2006 and 2007, and subsequently decreased slightly in 2008.

Senate Bill 2 from the 2007 Special Session enacted a number of substantial changes to the individual income tax, affecting the State's tax brackets and exemption amounts. In addition, unique economic conditions resulted in variations in many of the income tax categories presented in this report.

¹ For an electronic copy of this report and to view and download the most recently updated prior-year SOI reports, please visit <http://marylandtaxes.com/finances/revenue/detailed.asp>.

Changes to the Maryland Individual Income Tax for tax year 2008:

Major revisions were made to the State's tax rates and brackets. The top rate increases from 4.75% to 6.25%, and additional brackets and rates are added for all filing types. For **single filing types**, net taxable income (NTI) between \$150,000 and \$300,000 is taxed at 5% and NTI between \$300,000 and \$500,000 is taxed at 5.25%. For **joint filing types**, NTI between \$200,000 and \$350,000 is taxed at 5% and NTI between \$350,000 and \$500,000 is taxed at 5.25%. For **all filing types**, NTI between \$500,000 and \$1 million is taxed at 5.5% and NTI over \$1 million is taxed at 6.25%.

For all filing types, with the exception of dependents, the personal exemption amount is changed from a standard \$2,400 to a maximum of \$3,200, phased down to a minimum of \$600 based on federal adjusted gross income (FAGI). Individuals filing as dependents (individuals claimed as dependents on another taxpayer's return) are still not permitted to claim a personal exemption. The table below details the calculation of an individual's exemption amount beginning in tax year 2008.

Exemption Amount

FAGI		Filing Status	
Over	But Not Over	Single, Married Filing Separately	Joint, Head of HH, Widow(er)
\$0	\$100,000	\$3,200	\$3,200
\$100,000	\$125,000	\$2,400	\$3,200
\$125,000	\$150,000	\$1,800	\$3,200
\$150,000	\$175,000	\$1,200	\$2,400
\$175,000	\$200,000	\$1,200	\$1,800
\$200,000	\$250,000	\$600	\$1,200
In excess of \$250,000		\$600	\$600

The maximum Maryland refundable earned income credit amount was increased from 20% to 25% of the federal credit.

For taxpayers 65 and over, or totally disabled, the maximum pension income exclusion increases from \$23,600 to \$24,000.

TABLE DESCRIPTIONS

Table 1 presents the number of returns by Maryland adjusted gross income class and filing status. Qualified Widow(er) returns are included in the Single category.

Table 2 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 3 presents the number and dollar value of the regular personal exemptions by Maryland adjusted gross income class and filing status. As in Table 1, qualified Widow(er) returns are included in the Single filing status. In addition, resident and non-resident exemptions are also reported separately.

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 total dollar value of Maryland and federal tax items by county. While federal tax credits do not affect Maryland tax and have not been included in this report in the past, the Federal Homebuyer's Credit was included this year due to the interest expressed regarding this tax item.

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, unless otherwise noted in the table, 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.

In Table 4, some or all of the values of certain categories were combined with another category. The category with which these values were combined will be indicated with a note within those columns.

For the county tables, particularly for smaller counties, 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 2008

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	521,561	169,982	27,817	182,923	159,767	1,062,050
\$25,000 < \$50,000	320,681	153,887	25,116	147,595	2,186	649,465
\$50,000 < \$75,000	148,129	155,227	14,597	58,343	330	376,626
\$75,000 < \$100,000	62,536	146,386	6,912	24,362	167	240,363
\$100,000 < \$125,000	25,317	116,212	3,053	9,148	107	153,837
\$125,000 < \$150,000	10,622	81,290	1,181	3,464	72	96,629
\$150,000 < \$175,000	4,901	54,260	618	1,511	55	61,345
\$175,000 < \$200,000	2,719	35,105	320	804	42	38,990
\$200,000 < \$250,000	2,888	37,995	355	776	62	42,076
\$250,000 < \$500,000	3,584	41,572	471	938	123	46,688
\$500,000 < \$1,000,000	1,044	11,105	190	237	77	12,653
\$1,000,000 or Greater	<u>532</u>	<u>5,409</u>	<u>137</u>	<u>123</u>	<u>89</u>	<u>6,290</u>
Total	1,104,514	1,008,430	80,767	430,224	163,077	2,787,012

Table 2 - Resident Tax Filers

Number of Returns by AGI Class and Number of Regular Exemptions (*) - Tax Year 2008

Maryland						
AGI	<u>1 Exemption</u>	<u>2 Exemptions</u>	<u>3 Exemptions</u>	<u>4 Exemptions</u>	<u>5+ Exemptions</u>	<u>Total Exemptions</u>
Less than \$25,000	408,479	260,913	114,682	92,410	25,798	902,282
\$25,000 < \$50,000	293,718	160,840	91,257	73,581	27,882	647,278
\$50,000 < \$75,000	143,284	100,071	56,184	53,665	23,092	376,296
\$75,000 < \$100,000	61,088	70,734	43,779	44,901	19,694	240,196
\$100,000 < \$125,000	24,220	46,484	31,220	35,819	15,987	153,730
\$125,000 < \$150,000	9,686	29,314	20,743	25,650	11,164	96,557
\$150,000 < \$175,000	4,284	18,636	13,483	17,548	7,339	61,290
\$175,000 < \$200,000	2,302	11,625	8,643	11,558	4,820	38,948
\$200,000 < \$250,000	2,360	12,317	9,124	12,916	5,297	42,014
\$250,000 < \$500,000	2,784	12,652	9,221	15,110	6,798	46,565
\$500,000 < \$1,000,000	765	3,153	2,298	4,195	2,165	12,576
\$1,000,000 or Greater	385	1,534	1,115	2,011	1,156	6,201
Total	953,355	728,273	401,749	389,364	151,192	2,623,933

(*) 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 2008

Maryland

AGI	Single	Joint	Married Filing Separately	Head of Household	Total	Resident Exemptions	Non-Resident Exemptions
Less than \$25,000	675,430	595,145	40,369	473,028	1,783,972	1,544,296	239,676
\$25,000 < \$50,000	377,963	528,913	38,753	390,739	1,336,368	1,299,098	37,270
\$50,000 < \$75,000	168,868	515,697	22,927	146,195	853,687	835,142	18,545
\$75,000 < \$100,000	71,470	479,512	10,687	59,521	621,190	611,510	9,680
\$100,000 < \$125,000	29,582	384,999	4,614	22,272	441,467	435,925	5,542
\$125,000 < \$150,000	12,822	271,112	1,801	8,274	294,009	290,410	3,599
\$150,000 < \$175,000	6,108	181,430	990	3,662	192,190	189,910	2,280
\$175,000 < \$200,000	3,457	117,997	510	1,899	123,863	122,177	1,686
\$200,000 < \$250,000	3,754	128,427	560	1,853	134,594	132,487	2,107
\$250,000 < \$500,000	4,823	144,760	779	2,303	152,665	148,578	4,087
\$500,000 < \$1,000,000	1,462	39,936	309	612	42,319	40,469	1,850
\$1,000,000 or Greater	760	19,671	271	310	21,012	19,767	1,245
Total	1,356,499	3,407,599	122,570	1,110,668	5,997,336	5,669,769	327,567

(*) 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 2008

(\$ 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	503,384	9,583,088	205,264	433,892	86,694	226,340	64,295	76,738
\$25,000 < \$50,000	583,146	21,263,500	243,748	374,829	91,794	263,672	174,449	193,937
\$50,000 < \$75,000	349,186	20,525,613	211,692	288,230	80,574	252,321	188,839	240,104
\$75,000 < \$100,000	227,914	18,559,985	167,232	224,048	68,502	221,703	155,558	222,382
\$100,000 < \$125,000	147,497	15,154,808	120,023	170,255	54,983	183,843	110,297	176,127
\$125,000 < \$150,000	93,076	11,552,946	80,283	128,179	41,406	152,468	71,103	123,663
\$150,000 < \$175,000	59,072	8,468,850	53,088	101,024	30,305	124,963	44,359	82,965
\$175,000 < \$200,000	37,379	6,078,367	34,425	82,621	21,298	102,367	26,827	54,240
\$200,000 < \$250,000	40,170	7,443,061	37,732	114,977	25,889	160,623	25,614	56,513
\$250,000 < \$500,000	43,408	10,717,115	42,630	247,539	33,738	390,079	19,322	56,535
\$500,000 < \$1,000,000	11,258	4,603,537	11,605	201,327	10,419	302,152	4,891	32,060
\$1,000,000 or Greater	5,421	5,084,027	5,599	520,495	5,284	553,084	3,344	84,933
Total	2,100,911	139,034,897	1,213,321	2,887,416	550,886	2,933,615	888,898	1,400,197

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	1,610	14,294	89,089	178,346	60,328	134,439	3,628	(122,735)
\$25,000 < \$50,000	1,874	25,308	76,985	199,711	63,168	37,985	2,542	(8,407)
\$50,000 < \$75,000	1,380	26,814	56,593	228,255	56,608	55,557	2,519	(5,938)
\$75,000 < \$100,000	659	18,276	42,693	243,167	48,240	75,637	1,894	(4,028)
\$100,000 < \$125,000	312	11,392	29,027	248,499	39,211	78,846	1,537	(4,851)
\$125,000 < \$150,000	142	6,982	19,416	228,242	29,981	77,522	1,195	(2,577)
\$150,000 < \$175,000	54	3,102	12,913	207,402	22,893	79,170	847	(1,711)
\$175,000 < \$200,000	57	4,637	8,386	192,349	16,638	77,948	666	(5,102)
\$200,000 < \$250,000	51	3,844	9,203	299,302	21,331	130,124	1,123	(3,312)
\$250,000 < \$500,000	40	3,690	11,464	709,084	30,085	503,906	2,574	(2,877)
\$500,000 < \$1,000,000	14	290	3,304	371,107	9,958	584,752	1,546	(1,512)
\$1,000,000 or Greater	*	*	1,349	332,830	5,174	3,334,477	1,393	975
Total	6,193	118,629	360,422	3,438,294	403,615	5,170,363	21,464	(162,075)

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2008

(\$ in thousands)

Maryland AGI	Taxable Distributions from IRA		Taxable Amount of Pensions and Annuities		Rents, Royalties, Partnerships, Estates, or Trusts, etc		Farm Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	47,232	307,560	135,357	2,209,682	32,659	(1,146,271)	2,122	(32,228)
\$25,000 < \$50,000	45,147	437,131	110,483	2,446,533	35,337	(103,357)	1,920	(12,294)
\$50,000 < \$75,000	29,376	402,542	74,239	1,965,947	33,368	(68,619)	1,422	(8,225)
\$75,000 < \$100,000	19,208	319,907	50,073	1,422,232	28,001	6,217	1,032	(7,965)
\$100,000 < \$125,000	12,083	233,474	33,707	999,609	21,557	78,802	755	(6,285)
\$125,000 < \$150,000	7,697	171,154	21,912	711,186	14,993	110,077	381	(1,676)
\$150,000 < \$175,000	5,214	133,359	14,358	517,327	8,546	137,753	320	(2,481)
\$175,000 < \$200,000	3,296	99,800	9,385	375,374	6,591	124,151	211	(2,969)
\$200,000 < \$250,000	3,761	120,222	10,225	450,160	8,996	322,725	286	(1,752)
\$250,000 < \$500,000	4,352	185,145	10,000	532,134	16,333	1,281,509	484	(14,502)
\$500,000 < \$1,000,000	1,121	64,671	1,959	110,808	6,921	1,466,198	204	(6,181)
\$1,000,000 or Greater	567	34,092	914	46,470	4,250	3,752,306	113	(5,764)
Total	179,054	2,509,057	472,612	11,787,462	217,552	5,961,491	9,250	(102,322)

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	38,353	181,549	76,856	339,272	177,181	(946,467)	631,751	11,437,501
\$25,000 < \$50,000	37,204	172,256	88,705	1,018,118	182,442	(99,750)	634,013	26,209,173
\$50,000 < \$75,000	17,868	79,678	45,516	695,148	136,664	105,775	369,628	24,783,204
\$75,000 < \$100,000	10,358	45,836	24,178	386,537	97,436	183,456	236,859	21,917,392
\$100,000 < \$125,000	5,569	24,330	13,205	218,431	67,186	304,883	151,886	17,872,163
\$125,000 < \$150,000	3,005	13,721	7,920	137,093	44,360	231,989	95,379	13,640,969
\$150,000 < \$175,000	1,543	6,818	4,903	90,029	29,558	238,054	60,533	10,186,625
\$175,000 < \$200,000	812	3,532	3,180	58,454	19,665	214,337	38,383	7,460,106
\$200,000 < \$250,000	779	3,129	3,733	71,364	22,397	341,674	41,327	9,512,652
\$250,000 < \$500,000	639	3,018	4,849	104,573	28,497	773,651	45,262	15,490,599
\$500,000 < \$1,000,000	92	509	1,647	35,793	9,026	475,760	11,985	8,240,913
\$1,000,000 or Greater	*	*	868	19,716	5,032	1,520,967	5,800	15,278,966
Total	116,222	534,376	275,560	3,174,528	819,444	3,344,329	2,322,806	182,030,263

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2008

(\$ 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	5,583	1,270	605	6,855			7,199	16,130
\$25,000 < \$50,000	14,942	3,546	750	3,930			4,660	10,775
\$50,000 < \$75,000	16,930	4,099	653	2,754			2,262	6,899
\$75,000 < \$100,000	13,919	3,518	502	1,778			1,181	3,947
\$100,000 < \$125,000	10,598	2,798	411	1,315			655	2,515
\$125,000 < \$150,000	7,437	1,958	239	804	Values moved to "Other & Unallocated Adjustments to Income"		421	1,577
\$150,000 < \$175,000	4,612	1,223	180	425			236	1,142
\$175,000 < \$200,000	2,739	696	93	254			137	635
\$200,000 < \$250,000	2,327	578	76	343			153	733
\$250,000 < \$500,000	1,445	354	49	317			145	940
\$500,000 < \$1,000,000	191	46	-	-			34	575
\$1,000,000 or Greater	41	10	-	-			*	*
Total	80,764	20,096	3,558	18,775	-	-	17,083	45,868

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	60,085	47,089	718	5,886	9,665	38,119	5,072	1,293
\$25,000 < \$50,000	41,365	41,752	1,265	9,944	8,240	34,859	5,272	1,118
\$50,000 < \$75,000	31,403	34,883	1,537	13,873	5,600	28,458	3,789	796
\$75,000 < \$100,000	24,897	30,156	1,753	16,680	4,057	21,782	2,664	606
\$100,000 < \$125,000	17,955	25,059	1,767	21,854	3,107	18,616	1,843	443
\$125,000 < \$150,000	12,489	20,286	1,661	22,163	2,303	15,142	1,166	282
\$150,000 < \$175,000	8,703	16,443	1,565	22,114	1,794	12,704	719	177
\$175,000 < \$200,000	6,082	13,175	1,350	24,995	1,414	10,439	486	145
\$200,000 < \$250,000	7,356	19,812	2,057	41,212	2,183	17,415	521	151
\$250,000 < \$500,000	11,704	42,657	4,257	113,086	4,629	41,276	598	374
\$500,000 < \$1,000,000	4,166	23,999	1,842	73,427	2,394	26,057	86	87
\$1,000,000 or Greater	2,064	20,552	851	43,799	1,499	17,094	98	76
Total	228,269	335,863	20,623	409,033	46,885	281,961	22,314	5,548

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2008

(\$ 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	939	10,714	6,226	19,311	25,553	22,515	21,035	57,440
\$25,000 < \$50,000	1,035	9,451	13,785	44,935	52,749	49,748	18,088	39,155
\$50,000 < \$75,000	1,323	15,011	9,753	37,014	37,948	30,105	25,464	55,843
\$75,000 < \$100,000	1,287	15,376	7,480	27,698	21,672	23,272	10,495	20,414
\$100,000 < \$125,000	1,094	14,638	4,640	20,903	19,606	19,528	21,641	57,583
\$125,000 < \$150,000	837	11,610	3,211	14,977	9,336	3,377	17,505	32,801
\$150,000 < \$175,000	574	8,952	1,349	6,442	32	29	4,573	8,133
\$175,000 < \$200,000	403	7,907	398	3,155	18	20	680	1,330
\$200,000 < \$250,000	563	10,877	487	3,899	19	24	755	1,624
\$250,000 < \$500,000	852	27,839	750	6,411	*	*	1,012	2,203
\$500,000 < \$1,000,000	292	14,144	224	1,979	*	*	353	803
\$1,000,000 or Greater	159	12,045	106	1,041	-	-	179	241
Total	9,358	158,564	48,409	187,765	166,933	148,618	121,780	277,570

Maryland AGI	Jury Duty Pay		Other & Unallocated Adj. to Income		Total Adjustments on Federal Return		Federal Adjusted Gross Income	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000			308	9	116,062	226,632	631,672	11,210,899
\$25,000 < \$50,000			368	21	130,001	249,235	633,905	25,959,966
\$50,000 < \$75,000			580	22	105,811	229,759	369,582	24,553,460
\$75,000 < \$100,000			280	34	68,203	165,259	236,856	21,752,141
\$100,000 < \$125,000			365	19	58,906	185,271	151,882	17,686,897
\$125,000 < \$150,000	Values moved to "Other & Unallocated Adjustments to Income"		316	14	40,439	124,991	95,378	13,515,981
\$150,000 < \$175,000			86	4	18,455	77,788	60,531	10,108,839
\$175,000 < \$200,000			92	15	10,351	62,766	38,382	7,397,341
\$200,000 < \$250,000			94	-	11,709	96,657	41,325	9,415,997
\$250,000 < \$500,000			141	16	16,497	235,481	45,261	15,255,121
\$500,000 < \$1,000,000			70	9	5,656	141,116	11,985	8,099,798
\$1,000,000 or Greater			32	-	2,959	94,869	5,800	15,184,097
Total	-	-	2,732	163	585,049	1,889,824	2,322,559	180,140,537

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2008

(\$ in thousands)

Maryland AGI	Interest on State and Local Obligations Other than Maryland		State Retirement Pickup		Lump Sum Distributions		Unallocated and Other Additions	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	6,025	24,062	11,510	11,303	61	146	43,083	176,000
\$25,000 < \$50,000	7,615	19,844	41,547	65,866	96	521	68,152	170,976
\$50,000 < \$75,000	7,316	22,315	33,371	70,354	53	313	62,900	191,922
\$75,000 < \$100,000	6,123	22,128	24,726	58,148	49	278	39,681	130,365
\$100,000 < \$125,000	4,933	19,537	17,622	44,106	54	558	38,899	142,298
\$125,000 < \$150,000	3,971	16,682	11,431	29,742	31	226	28,291	94,798
\$150,000 < \$175,000	3,528	16,415	7,017	19,313	20	110	12,771	52,131
\$175,000 < \$200,000	2,848	14,061	3,970	10,943	*	*	6,404	34,441
\$200,000 < \$250,000	4,348	28,564	3,538	9,664	*	*	6,609	43,866
\$250,000 < \$500,000	8,527	90,735	2,396	5,879	17	106	8,275	94,200
\$500,000 < \$1,000,000	4,139	68,835	324	690	*	*	3,360	94,755
\$1,000,000 or Greater	2,838	205,304	68	126	-	-	2,395	211,481
Total	62,211	548,482	157,520	326,134	381	2,258	320,820	1,437,233
Maryland AGI	Total Additions		Taxable Refunds, Credits, or Offsets of State and Local Income Taxes		Child and Dependent Care Expenses		Interest On U.S. Obligations	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	48,616	200,209	54,649	61,476	26,096	78,726	18,603	70,332
\$25,000 < \$50,000	75,236	191,341	147,607	152,312	37,333	115,965	20,127	57,247
\$50,000 < \$75,000	69,584	214,550	162,350	195,301	19,849	59,540	19,471	44,533
\$75,000 < \$100,000	45,225	152,772	136,840	183,928	16,350	48,913	16,865	31,886
\$100,000 < \$125,000	43,034	162,394	98,226	145,166	13,095	38,588	12,931	25,079
\$125,000 < \$150,000	31,523	111,705	63,745	102,369	9,037	25,997	9,466	18,109
\$150,000 < \$175,000	15,711	68,637	39,545	68,470	5,770	16,053	6,639	13,588
\$175,000 < \$200,000	8,853	48,508	23,919	44,095	3,555	9,690	4,469	9,172
\$200,000 < \$250,000	10,374	72,443	22,244	44,873	3,414	8,899	4,970	12,616
\$250,000 < \$500,000	15,425	185,015	16,978	49,045	2,795	7,314	6,597	27,379
\$500,000 < \$1,000,000	6,419	163,616	4,547	27,416	381	1,133	2,433	13,895
\$1,000,000 or Greater	4,123	416,785	3,288	83,549	66	197	1,942	63,675
Total	374,123	1,987,975	773,938	1,158,000	137,741	411,015	124,513	387,511

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2008

(\$ 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	106,259	1,182,040	75,096	351,612	65,038	1,517,816	30,673	505,559
\$25,000 < \$50,000	59,875	656,332	85,316	985,413	48,577	730,241	36,338	201,501
\$50,000 < \$75,000	30,495	345,952	44,927	689,465	36,397	425,628	33,821	154,352
\$75,000 < \$100,000	15,700	176,363	24,246	387,564	29,108	302,425	29,292	120,193
\$100,000 < \$125,000	8,579	96,331	13,440	222,818	21,606	177,637	23,422	95,848
\$125,000 < \$150,000	4,998	55,832	7,926	137,685	14,714	113,965	17,027	69,936
\$150,000 < \$175,000	3,075	33,658	5,016	92,519	9,883	72,891	12,484	51,627
\$175,000 < \$200,000	1,916	20,797	3,249	60,857	6,524	67,805	8,630	39,975
\$200,000 < \$250,000	2,145	23,033	3,709	72,342	7,760	91,543	9,712	46,621
\$250,000 < \$500,000	2,523	24,889	5,012	107,417	9,832	137,672	11,758	80,290
\$500,000 < \$1,000,000	658	5,652	1,647	35,979	2,878	72,506	3,698	41,894
\$1,000,000 or Greater	315	2,338	832	18,975	1,164	95,190	2,063	55,981
Total	236,538	2,623,217	270,416	3,162,646	253,481	3,805,319	218,918	1,463,777

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	112,920	105,394	259,354	3,872,956	121,646	1,295,271	492,379	1,060,451
\$25,000 < \$50,000	144,806	137,136	323,196	3,036,152	276,809	4,213,177	357,306	1,024,654
\$50,000 < \$75,000	144,220	143,307	270,369	2,058,080	257,548	4,647,204	112,082	344,119
\$75,000 < \$100,000	130,514	136,706	205,452	1,387,978	199,337	4,083,062	37,477	124,708
\$100,000 < \$125,000	101,833	110,048	140,458	911,515	139,755	3,169,760	12,119	41,406
\$125,000 < \$150,000	70,881	78,103	90,295	601,998	90,656	2,275,188	4,719	16,448
\$150,000 < \$175,000	46,806	52,122	57,867	400,928	58,305	1,603,297	2,222	7,733
\$175,000 < \$200,000	29,829	33,332	36,835	285,723	37,188	1,106,959	1,192	4,204
\$200,000 < \$250,000	31,628	35,108	39,410	335,034	40,177	1,291,102	1,147	4,022
\$250,000 < \$500,000	31,851	34,663	42,619	468,668	44,210	1,806,700	1,051	3,570
\$500,000 < \$1,000,000	8,255	9,018	11,365	207,493	11,764	722,931	221	740
\$1,000,000 or Greater	4,421	4,943	5,613	324,848	5,742	1,068,680	58	178
Total	857,964	879,880	1,482,833	13,891,373	1,283,137	27,283,331	1,021,973	2,632,233

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2008

(\$ 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	631,672	11,210,899	48,616	200,209	259,354	3,872,956	627,372	7,538,152
\$25,000 < \$50,000	633,905	25,959,966	75,236	191,341	323,196	3,036,152	634,228	23,115,156
\$50,000 < \$75,000	369,582	24,553,460	69,584	214,550	270,369	2,058,080	369,681	22,709,930
\$75,000 < \$100,000	236,856	21,752,141	45,225	152,772	205,452	1,387,978	236,878	20,516,935
\$100,000 < \$125,000	151,882	17,686,897	43,034	162,394	140,458	911,515	151,886	16,937,776
\$125,000 < \$150,000	95,378	13,515,981	31,523	111,705	90,295	601,998	95,379	13,025,689
\$150,000 < \$175,000	60,531	10,108,839	15,711	68,637	57,867	400,928	60,533	9,776,548
\$175,000 < \$200,000	38,382	7,397,341	8,853	48,508	36,835	285,723	38,384	7,160,125
\$200,000 < \$250,000	41,325	9,415,997	10,374	72,443	39,410	335,034	41,328	9,153,405
\$250,000 < \$500,000	45,261	15,255,121	15,425	185,015	42,619	468,668	45,262	14,971,468
\$500,000 < \$1,000,000	11,985	8,099,798	6,419	163,616	11,365	207,493	11,985	8,055,921
\$1,000,000 or Greater	5,800	15,184,097	4,123	416,785	5,613	324,848	5,800	15,276,034
Total	2,322,559	180,140,537	374,123	1,987,975	1,482,833	13,891,373	2,318,716	168,237,139

Maryland AGI	Total Deductions Allowed after MAGI		Total Exemptions Allowed after Deductions		Maryland Taxable Net Income		Gross Maryland Tax	
	Returns	Amount	Number	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	614,027	2,355,734	531,743	2,602,365	505,055	4,413,489	503,429	184,456
\$25,000 < \$50,000	634,115	5,237,831	622,335	3,704,604	606,977	14,172,716	606,706	641,572
\$50,000 < \$75,000	369,630	4,991,324	367,416	2,489,422	365,258	15,229,185	365,229	704,242
\$75,000 < \$100,000	236,814	4,207,770	236,170	1,858,356	235,802	14,450,809	235,795	674,034
\$100,000 < \$125,000	151,874	3,211,165	151,607	1,312,184	151,536	12,414,427	151,535	581,721
\$125,000 < \$150,000	95,375	2,291,636	95,247	846,041	95,250	9,888,012	95,249	464,669
\$150,000 < \$175,000	60,528	1,611,050	60,482	419,539	60,476	7,745,959	60,476	364,777
\$175,000 < \$200,000	38,380	1,111,163	38,340	202,492	38,342	5,846,470	38,342	275,800
\$200,000 < \$250,000	41,324	1,295,124	41,294	151,176	41,304	7,707,105	41,304	364,601
\$250,000 < \$500,000	45,261	1,810,270	45,183	93,983	45,199	13,067,216	45,199	630,240
\$500,000 < \$1,000,000	11,985	723,672	11,957	25,386	11,964	7,306,864	11,964	370,543
\$1,000,000 or Greater	5,800	1,068,858	5,773	12,445	5,776	14,194,730	5,776	828,962
Total	2,305,113	29,915,597	2,207,547	13,717,993	2,162,939	126,436,982	2,161,004	6,085,617

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2008

(\$ 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	136,205	31,972	28,113	3,098	5,357	1,288	3,242	519
\$25,000 < \$50,000	78,842	31,057	229	24	7,798	4,838	31,457	6,938
\$50,000 < \$75,000	49	37	*	*	7,090	7,342	2,552	2,097
\$75,000 < \$100,000	*	*	-	-	5,693	7,927	1,890	1,664
\$100,000 < \$125,000	*	*	-	-	4,235	6,942	1,547	1,373
\$125,000 < \$150,000	*	*	-	-	2,953	5,252	988	840
\$150,000 < \$175,000	-	-	-	-	2,200	4,434	707	590
\$175,000 < \$200,000	-	-	-	-	1,712	3,565	486	453
\$200,000 < \$250,000	*	*	-	-	2,417	5,822	448	414
\$250,000 < \$500,000	-	-	-	-	5,628	22,348	480	556
\$500,000 < \$1,000,000	-	-	-	-	3,531	33,606	120	205
\$1,000,000 or Greater	-	-	-	-	2,731	120,006	51	153
Total	215,096	63,066	28,342	3,122	51,345	223,370	43,968	15,802

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	20	10	164,762	36,879	357,151	147,577
\$25,000 < \$50,000	*	*	107,943	42,866	568,213	598,706
\$50,000 < \$75,000	12	8	9,651	9,475	363,593	694,768
\$75,000 < \$100,000	12	15	7,549	9,611	234,831	664,423
\$100,000 < \$125,000	11	18	5,760	8,335	151,003	573,386
\$125,000 < \$150,000	15	22	3,927	6,115	95,034	458,554
\$150,000 < \$175,000	25	22	2,895	5,042	60,371	359,735
\$175,000 < \$200,000	*	*	2,186	4,021	38,288	271,778
\$200,000 < \$250,000	15	23	2,858	6,262	41,234	358,340
\$250,000 < \$500,000	60	173	6,079	23,077	45,056	607,163
\$500,000 < \$1,000,000	36	187	3,626	33,998	11,893	336,545
\$1,000,000 or Greater	74	2,209	2,776	122,369	5,721	706,593
Total	280	2,687	320,012	308,050	1,972,388	5,777,568

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2008

(\$ 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	364,879	103,953	136,123	23,378	28,548	2,812	157,793	26,189
\$25,000 < \$50,000	577,720	398,684	78,855	19,906	229	22	79,082	19,927
\$50,000 < \$75,000	365,223	450,038	49	22	*	*	51	23
\$75,000 < \$100,000	235,798	426,925	*	*	-	-	*	*
\$100,000 < \$125,000	151,535	367,519	*	*	-	-	*	*
\$125,000 < \$150,000	95,250	293,816	*	*	-	-	*	*
\$150,000 < \$175,000	60,476	231,121	-	-	-	-	-	-
\$175,000 < \$200,000	38,342	175,060	-	-	-	-	-	-
\$200,000 < \$250,000	41,304	231,436	*	*	-	-	*	*
\$250,000 < \$500,000	45,199	393,305	-	-	-	-	-	-
\$500,000 < \$1,000,000	11,964	219,638	-	-	-	-	-	-
\$1,000,000 or Greater	5,776	425,369	-	-	-	-	-	-
Total	1,993,466	3,716,864	215,027	43,306	28,777	2,834	236,926	46,139

Maryland AGI	Local Tax After Non- Refundable Credits		Chesapeake Bay and Endangered Species Fund		Other Contributions		State Refundable Earned Income Credit	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	364,879	103,953	6,035	106	5,611	85	124,061	77,136
\$25,000 < \$50,000	577,720	398,684	7,431	152	5,850	103	20,959	5,644
\$50,000 < \$75,000	365,223	450,038	6,973	175	4,752	107	*	*
\$75,000 < \$100,000	235,798	426,925	6,279	184	3,971	103	-	-
\$100,000 < \$125,000	151,535	367,519	4,903	150	2,826	84	-	-
\$125,000 < \$150,000	95,250	293,816	3,606	123	1,981	58	-	-
\$150,000 < \$175,000	60,476	231,121	2,443	83	1,326	43	-	-
\$175,000 < \$200,000	38,342	175,060	1,668	65	787	26	-	-
\$200,000 < \$250,000	41,304	231,436	1,695	74	810	31	-	-
\$250,000 < \$500,000	45,199	393,305	1,350	68	609	29	-	-
\$500,000 < \$1,000,000	11,964	219,638	207	14	104	6	-	-
\$1,000,000 or Greater	5,776	425,369	74	7	36	5	-	-
Total	1,993,466	3,716,864	42,664	1,201	28,663	680	145,020	82,780

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2008

(\$ in thousands)

Maryland AGI	Refundable Heritage Structure Rehabilitation		Rent & Royalty Income		Rent & Royalty Loss		Partnership Income	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	25	1,104	9,871	88,872	14,779	338,679	7,816	240,188
\$25,000 < \$50,000	13	379	10,018	70,582	16,211	214,504	9,265	143,797
\$50,000 < \$75,000	25	333	8,831	62,299	15,798	206,457	9,026	183,852
\$75,000 < \$100,000	25	828	7,280	54,443	13,283	159,799	7,859	188,414
\$100,000 < \$125,000	26	638	5,766	49,400	9,746	98,408	6,749	200,210
\$125,000 < \$150,000	16	269	4,372	39,273	6,180	52,297	5,257	190,343
\$150,000 < \$175,000	21	320	3,298	34,254	2,203	25,554	4,360	185,717
\$175,000 < \$200,000	*	*	2,573	33,414	1,610	22,117	3,537	202,137
\$200,000 < \$250,000	11	655	3,198	48,683	2,105	30,802	5,294	376,140
\$250,000 < \$500,000	24	867	5,309	120,469	3,143	58,504	11,587	1,466,675
\$500,000 < \$1,000,000	17	1,101	2,102	76,726	1,211	31,773	5,755	1,705,982
\$1,000,000 or Greater	*	*	1,405	98,360	748	20,595	3,777	4,116,048
Total	203	6,494	64,023	776,775	87,017	1,259,489	80,282	9,199,503

Maryland AGI	Partnership Loss		Rent & Royalty Income or Loss		Partnership Income or Loss		Estate or Trust Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	10,229	1,205,249	21,435	(249,807)	14,304	(965,061)	940	2,749
\$25,000 < \$50,000	8,800	135,221	23,531	(143,922)	14,495	8,577	1,024	5,557
\$50,000 < \$75,000	8,748	124,443	22,128	(144,158)	13,926	59,409	847	6,995
\$75,000 < \$100,000	7,660	102,082	18,501	(105,356)	11,921	86,332	787	6,784
\$100,000 < \$125,000	6,444	81,844	13,836	(49,008)	9,821	118,366	686	8,167
\$125,000 < \$150,000	4,787	75,402	9,150	(13,024)	7,412	114,941	500	6,701
\$150,000 < \$175,000	3,809	63,671	3,810	8,701	5,805	122,046	355	4,618
\$175,000 < \$200,000	3,026	94,169	2,883	11,297	4,607	107,969	322	3,824
\$200,000 < \$250,000	4,562	85,359	3,561	17,881	6,756	290,781	452	13,524
\$250,000 < \$500,000	9,843	282,322	5,939	61,964	13,625	1,184,353	773	32,440
\$500,000 < \$1,000,000	4,958	313,431	2,455	44,952	6,404	1,392,551	392	23,771
\$1,000,000 or Greater	3,448	760,789	1,679	77,765	4,055	3,355,258	342	159,616
Total	76,314	3,323,982	128,908	(482,715)	113,131	5,875,522	7,420	274,746

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2008

(\$ in thousands)

Maryland AGI	Medical and Dental Expenses		Medical Deduction After Limitation		Income or Sales Taxes Paid		Real Estate Taxes Paid	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	75,665	603,628	64,328	472,267	122,437	250,541	87,262	271,139
\$25,000 < \$50,000	117,955	826,315	80,880	479,364	268,362	710,046	189,010	522,210
\$50,000 < \$75,000	83,313	625,735	45,124	292,096	255,834	1,124,461	212,929	630,416
\$75,000 < \$100,000	50,706	418,598	21,406	173,377	203,764	1,250,285	180,696	592,438
\$100,000 < \$125,000	29,022	247,243	9,725	91,076	141,401	1,121,710	132,088	488,036
\$125,000 < \$150,000	16,811	155,424	4,626	56,462	92,031	905,172	87,368	366,142
\$150,000 < \$175,000	9,805	92,126	2,201	29,897	59,424	698,195	56,516	265,144
\$175,000 < \$200,000	6,144	59,080	1,141	18,641	37,781	614,878	36,333	191,967
\$200,000 < \$250,000	7,141	67,239	1,019	18,599	40,656	684,024	39,245	228,304
\$250,000 < \$500,000	8,629	89,535	842	22,608	44,420	1,189,443	43,246	321,531
\$500,000 < \$1,000,000	2,517	27,317	104	4,663	11,733	692,618	11,540	122,260
\$1,000,000 or Greater	1,212	23,487	47	4,850	5,673	1,207,378	5,592	92,227
Total	408,920	3,235,727	231,443	1,663,900	1,283,516	10,448,751	1,081,825	4,091,814

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	129,235	531,689	73,908	811,603	2,447	19,589	75,699	844,888
\$25,000 < \$50,000	272,785	1,268,070	178,714	1,905,391	2,765	3,777	181,903	1,943,091
\$50,000 < \$75,000	259,041	1,855,226	205,908	2,478,018	2,797	4,606	208,842	2,532,457
\$75,000 < \$100,000	205,716	1,883,496	175,611	2,393,521	2,938	5,434	177,703	2,436,235
\$100,000 < \$125,000	142,044	1,629,449	127,954	1,947,434	2,801	5,015	129,349	1,979,504
\$125,000 < \$150,000	92,270	1,283,963	84,026	1,410,138	2,409	4,874	84,923	1,432,987
\$150,000 < \$175,000	59,526	970,777	54,233	999,340	2,047	4,464	54,820	1,015,796
\$175,000 < \$200,000	37,850	727,026	34,501	681,873	1,847	8,141	34,935	733,872
\$200,000 < \$250,000	40,789	921,448	36,848	786,904	2,352	7,160	37,434	805,506
\$250,000 < \$500,000	44,610	1,528,516	39,223	989,491	5,349	29,739	40,496	1,039,185
\$500,000 < \$1,000,000	11,831	829,054	9,833	293,451	2,725	42,211	10,437	344,828
\$1,000,000 or Greater	5,714	1,313,286	4,342	146,024	2,262	119,280	4,961	281,106
Total	1,301,411	14,742,000	1,025,101	14,843,188	32,739	254,290	1,041,502	15,389,455

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2008

(\$ 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	87,006	388,637	56,906	150,498	95,346	444,148	347	3,942
\$25,000 < \$50,000	198,200	507,115	146,227	206,218	220,094	676,540	582	5,823
\$50,000 < \$75,000	195,506	545,851	148,748	186,654	217,945	713,950	370	4,954
\$75,000 < \$100,000	158,847	463,541	122,627	149,103	176,197	597,846	252	9,631
\$100,000 < \$125,000	115,965	358,698	90,344	123,366	126,713	462,335	141	3,558
\$125,000 < \$150,000	78,595	263,585	61,511	86,488	84,514	338,743	67	1,750
\$150,000 < \$175,000	51,780	194,647	40,662	59,908	55,396	246,583	50	1,615
\$175,000 < \$200,000	33,717	190,749	25,982	42,143	35,654	226,514	28	626
\$200,000 < \$250,000	36,993	171,140	27,927	58,788	38,648	218,108	21	1,204
\$250,000 < \$500,000	41,391	271,281	29,684	125,701	42,799	347,701	29	3,637
\$500,000 < \$1,000,000	11,251	157,557	7,480	99,984	11,526	209,176	13	3,617
\$1,000,000 or Greater	5,376	243,364	3,449	226,177	5,553	382,085	-	-
Total	1,014,627	3,756,165	761,547	1,515,028	1,110,385	4,863,729	1,900	40,357

Maryland AGI	Job Expenses and Miscellaneous Deductions Before Limitation		Job Expenses and Miscellaneous Deductions After Limitation		Other Miscellaneous Deductions		Total Deductions Before Limitation	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	76,059	299,252	42,348	241,316	6,853	70,530	137,148	2,608,779
\$25,000 < \$50,000	183,459	868,960	102,892	681,446	12,884	102,744	280,669	5,157,079
\$50,000 < \$75,000	172,445	722,065	76,365	495,569	10,860	96,257	264,033	5,990,508
\$75,000 < \$100,000	133,483	485,094	47,410	293,680	7,706	72,059	208,506	5,466,324
\$100,000 < \$125,000	92,646	323,366	30,528	205,695	4,882	46,761	143,474	4,418,377
\$125,000 < \$150,000	60,566	216,114	18,659	137,225	3,248	31,501	93,053	3,282,632
\$150,000 < \$175,000	38,699	136,604	11,171	81,590	2,540	22,367	60,003	2,368,624
\$175,000 < \$200,000	24,435	90,506	6,692	53,157	2,224	18,281	38,136	1,778,117
\$200,000 < \$250,000	25,850	99,061	6,794	55,167	2,521	17,883	41,122	2,037,914
\$250,000 < \$500,000	27,800	142,794	7,201	74,605	3,514	40,764	45,021	3,057,017
\$500,000 < \$1,000,000	7,723	73,364	1,974	35,382	1,411	34,560	11,917	1,461,280
\$1,000,000 or Greater	4,179	117,265	960	47,939	1,050	62,241	5,781	2,091,506
Total	847,344	3,574,445	352,994	2,402,771	59,693	615,948	1,328,863	39,718,157

Table 4 -- Resident Tax Filers

Selected Income and Tax Detail for State of Maryland - Tax Year 2008

(\$ in thousands)

Maryland AGI	Total Deductions After Limitation		Federal First-time Homebuyer's Credit	
	Returns	Amount	Returns	Amount
Less than \$25,000	137,136	2,568,206	1,943	13,057
\$25,000 < \$50,000	280,663	5,124,636	6,405	43,855
\$50,000 < \$75,000	264,031	5,904,775	5,852	41,893
\$75,000 < \$100,000	208,505	5,435,568	2,943	18,762
\$100,000 < \$125,000	143,474	4,400,571	1,113	8,329
\$125,000 < \$150,000	93,051	3,269,538	567	4,223
\$150,000 < \$175,000	60,003	2,355,503	188	744
\$175,000 < \$200,000	38,135	1,759,377	*	*
\$200,000 < \$250,000	41,122	2,000,982	*	*
\$250,000 < \$500,000	45,021	2,957,207	*	*
\$500,000 < \$1,000,000	11,917	1,381,308	-	-
\$1,000,000 or Greater	5,781	1,911,235	-	-
Total	1,328,839	39,068,906	19,011	130,863

Table 5
Selected Income and Tax Detail for Maryland Counties - Tax Year 2008 (Residents Only)
(\$ in thousands)

Maryland County	Wages, Salaries, Tips, etc.		Taxable Interest		Dividends		Business Income or Loss & Farm Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	22,179	1,004,805	12,495	20,633	5,094	14,711	2,849	21,339
Anne Arundel	197,893	14,399,114	126,845	312,816	58,330	283,625	32,192	344,051
Baltimore County	306,113	19,294,654	184,698	471,693	84,747	512,863	51,010	492,487
Baltimore City	200,562	9,216,042	77,511	135,883	29,524	143,250	27,516	145,174
Calvert	32,387	2,316,757	20,835	36,293	8,858	30,917	5,812	44,009
Caroline	11,269	511,233	5,808	8,907	2,122	5,797	1,955	18,033
Carroll	61,377	4,242,860	42,437	75,800	20,270	64,377	10,452	101,580
Cecil	34,679	1,970,555	19,631	29,240	7,964	23,420	5,046	49,569
Charles	53,358	3,587,628	30,329	44,159	11,145	34,948	8,755	26,859
Dorchester	10,903	465,510	5,672	14,267	2,380	11,555	1,806	13,082
Frederick	87,144	6,040,432	53,959	100,082	25,449	105,109	14,253	138,022
Garrett	9,448	422,244	5,366	12,155	2,186	7,903	1,803	16,619
Harford	90,158	5,999,342	59,195	100,578	26,046	83,425	14,207	120,671
Howard	105,014	9,500,521	72,658	174,428	37,825	174,073	19,435	264,304
Kent	6,445	316,051	4,423	14,563	2,362	21,702	1,268	18,168
Montgomery	367,997	31,765,775	240,846	886,928	130,551	1,033,677	73,394	1,283,929
Prince George's	329,006	18,361,022	150,264	191,888	51,216	144,741	60,476	99,918
Queen Anne's	16,757	1,128,069	11,820	27,089	5,396	32,691	3,595	30,634
St. Mary's	36,119	2,407,187	21,856	35,356	8,589	27,882	5,762	38,732
Somerset	6,386	251,876	2,791	4,837	1,167	4,106	1,004	7,415
Talbot	12,884	787,322	9,604	63,435	5,306	60,735	2,905	45,450
Washington	51,383	2,639,204	26,637	51,646	11,476	46,675	7,092	54,831
Wicomico	32,623	1,560,837	15,694	35,038	6,829	28,845	4,497	33,266
Worcester	18,827	845,858	11,947	39,702	6,054	36,589	3,338	30,153
Total	2,100,911	139,034,898	1,213,321	2,887,416	550,886	2,933,616	360,422	3,438,295

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2008 (Residents Only)

(\$ in thousands)

Maryland County	Capital Gain or Loss & Other Gain or Loss (Form 4797)		Taxable Distributions from IRA		Taxable Amount of Pensions and Annuities		Rents, Royalties, Partnerships, S-corps, Estates or Trusts	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	3,352	12,948	2,308	24,118	6,303	117,824	1,917	22,781
Anne Arundel	42,523	465,991	18,054	263,054	48,376	1,289,984	22,386	516,479
Baltimore County	61,435	847,758	30,635	404,036	74,126	1,669,383	31,272	1,087,792
Baltimore City	20,680	185,790	10,138	122,676	33,669	623,381	11,329	184,080
Calvert	6,337	37,391	2,738	38,478	8,125	226,637	3,504	58,830
Caroline	1,418	4,082	906	10,748	2,320	46,528	1,148	6,176
Carroll	14,067	71,514	6,712	83,895	14,858	341,042	7,208	82,061
Cecil	5,120	38,663	2,915	35,316	8,062	172,808	3,169	45,810
Charles	7,682	123,871	3,766	44,863	13,406	339,655	5,000	34,370
Dorchester	1,565	11,113	1,114	14,352	2,747	55,820	1,173	6,278
Frederick	18,036	165,811	7,825	104,736	19,023	465,409	9,625	152,295
Garrett	1,531	15,420	994	11,437	2,301	49,183	1,146	18,749
Harford	18,130	107,856	8,947	110,878	22,675	526,479	9,545	137,404
Howard	29,107	272,305	8,966	145,182	21,826	612,038	13,685	501,628
Kent	1,649	25,942	991	15,471	2,105	52,473	1,039	22,121
Montgomery	103,796	2,255,016	34,112	594,167	77,287	2,407,736	50,453	2,740,863
Prince George's	35,580	113,893	19,918	243,124	70,950	1,751,621	24,224	-14,063
Queen Anne's	3,893	54,598	1,959	31,704	4,363	116,072	2,604	62,129
St. Mary's	5,885	32,165	2,690	33,876	9,127	233,320	3,500	34,010
Somerset	818	9,911	577	5,319	1,517	31,794	564	2,667
Talbot	4,156	98,609	2,286	45,182	4,312	119,743	2,490	99,070
Washington	7,675	137,170	4,655	52,830	12,120	231,850	4,681	77,802
Wicomico	4,777	30,330	2,917	35,038	6,874	142,174	3,057	36,708
Worcester	4,403	52,216	2,931	38,577	6,140	164,508	2,833	45,449
Total	403,615	5,170,363	179,054	2,509,057	472,612	11,787,462	217,552	5,961,489

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2008 (Residents Only)

(\$ 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	2,275	9,400	3,805	34,671	865	218	145	439
Anne Arundel	10,037	46,017	27,847	330,146	7,918	1,967	1,650	4,554
Baltimore County	17,975	81,850	47,205	529,588	12,220	3,052	2,190	5,786
Baltimore City	12,960	59,619	17,142	166,343	6,497	1,602	1,805	3,873
Calvert	1,613	7,595	4,286	50,001	1,546	392	174	552
Caroline	974	4,268	1,478	14,563	394	102	38	80
Carroll	3,718	15,725	9,343	103,467	2,749	680	272	806
Cecil	2,881	12,800	4,563	47,117	1,271	323	226	633
Charles	2,505	11,809	5,894	64,686	2,311	575	413	1,105
Dorchester	1,106	5,385	1,877	19,555	393	99	66	187
Frederick	4,789	20,915	11,061	126,275	3,848	961	597	1,724
Garrett	1,144	4,335	1,494	15,239	315	80	55	105
Harford	5,651	24,624	13,100	141,946	3,871	967	555	1,561
Howard	4,042	19,476	12,329	160,345	5,247	1,306	1,146	3,149
Kent	535	2,283	1,702	20,890	261	66	35	93
Montgomery	13,806	66,564	51,541	692,776	13,761	3,384	4,279	12,511
Prince George's	16,402	81,757	32,375	338,950	10,504	2,616	2,051	5,332
Queen Anne's	1,108	4,935	2,933	35,823	783	199	113	247
St. Mary's	1,714	7,348	4,216	47,284	1,433	353	381	847
Somerset	568	2,480	1,021	9,645	273	69	33	118
Talbot	832	3,795	3,635	47,761	503	127	102	233
Washington	4,775	20,479	7,383	74,050	1,551	387	334	714
Wicomico	2,622	11,397	4,584	47,968	1,517	386	268	793
Worcester	2,190	9,522	4,746	55,441	733	185	155	427
Total	116,222	534,378	275,560	3,174,530	80,764	20,096	17,083	45,869

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2008 (Residents Only)

(\$ in thousands)

Maryland County	One-half of Self-Employment Tax Deduction		Self-Employed Health Insurance Deduction		IRA Deduction		Student Loan Interest Deduction	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Allegany	1,934	2,096	319	1,650	582	1,955	1,822	1,548
Anne Arundel	21,439	32,886	4,993	30,079	4,829	18,910	15,257	13,328
Baltimore County	31,886	45,747	6,946	41,959	7,803	30,009	26,221	23,205
Baltimore City	16,074	18,143	2,451	11,439	3,352	10,740	17,133	15,568
Calvert	3,471	4,594	687	3,972	722	2,762	2,253	1,912
Caroline	1,330	1,529	324	1,633	235	799	709	622
Carroll	7,154	9,194	1,726	10,112	2,033	7,210	4,973	4,381
Cecil	3,303	4,093	631	3,421	722	2,886	2,423	2,099
Charles	4,475	5,355	759	4,416	1,055	4,048	3,952	3,469
Dorchester	1,276	1,520	263	1,341	294	1,061	679	559
Frederick	9,534	13,121	2,113	12,038	2,181	8,406	7,621	6,525
Garrett	1,280	1,603	245	1,368	325	1,252	726	571
Harford	9,288	11,893	2,170	13,130	2,351	9,324	7,443	6,374
Howard	13,404	22,781	3,099	20,469	2,653	11,502	8,864	7,845
Kent	940	1,427	262	1,318	199	899	464	426
Montgomery	53,663	105,342	12,072	82,216	9,376	40,610	29,052	27,114
Prince George's	28,801	30,571	3,392	16,508	5,313	17,880	24,112	21,643
Queen Anne's	2,426	3,306	670	4,227	488	2,181	1,236	1,103
St. Mary's	3,395	3,980	602	3,425	812	3,032	2,778	2,361
Somerset	712	794	120	600	152	607	400	332
Talbot	2,187	3,732	702	4,019	445	1,975	901	820
Washington	4,784	5,796	935	5,059	1,133	4,229	3,917	3,311
Wicomico	3,159	3,339	639	3,573	724	2,823	2,647	2,340
Worcester	2,354	3,020	765	3,990	630	2,666	1,350	1,161
Total	228,269	335,862	46,885	281,962	48,409	187,766	166,933	148,617

Table 5

Selected Income and Tax Detail for Maryland Counties - Tax Year 2008 (Residents Only)

(\$ 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	1,004	2,335	3,415	6,902	3,913	40,384	15,388	135,766
Anne Arundel	12,054	25,487	15,992	33,504	27,864	333,545	147,177	1,432,967
Baltimore County	18,136	41,515	26,038	54,500	47,489	565,497	220,269	2,078,232
Baltimore City	9,280	21,935	17,063	32,637	16,769	170,463	105,890	805,716
Calvert	2,064	4,613	2,814	6,268	4,264	49,504	25,344	217,704
Caroline	571	1,225	1,258	2,480	1,461	14,391	7,493	49,530
Carroll	4,143	9,367	5,914	12,713	9,239	103,545	48,771	366,311
Cecil	1,680	3,609	2,874	5,659	4,643	49,263	24,765	200,135
Charles	3,429	7,873	3,580	7,777	5,768	60,535	39,852	347,176
Dorchester	448	985	1,278	2,563	1,839	19,391	7,040	56,089
Frederick	5,432	11,885	6,152	13,435	10,857	123,807	65,161	633,506
Garrett	412	976	1,013	1,998	1,493	14,868	6,738	51,356
Harford	5,933	13,091	8,424	18,404	12,960	142,117	69,283	568,304
Howard	7,741	17,380	8,949	20,017	11,991	158,725	80,434	746,405
Kent	294	625	799	1,572	1,747	21,774	5,071	58,408
Montgomery	21,827	50,332	19,475	40,178	49,028	667,004	270,718	3,292,517
Prince George's	18,133	44,150	14,215	28,699	30,739	304,707	218,698	1,697,531
Queen Anne's	1,002	2,196	2,013	4,352	2,960	37,280	13,385	123,914
St. Mary's	2,140	4,534	2,942	6,018	4,178	45,016	26,487	252,949
Somerset	292	683	1,187	2,237	1,002	9,775	3,940	31,894
Talbot	741	1,663	1,365	2,813	3,644	50,311	10,648	145,893
Washington	2,313	5,133	4,658	9,551	7,226	74,889	35,462	275,492
Wicomico	1,774	3,870	4,219	8,195	4,559	49,520	20,682	163,660
Worcester	937	2,110	1,883	3,661	4,783	56,338	14,137	159,918
Total	121,780	277,572	157,520	326,133	270,416	3,162,649	1,482,833	13,891,373

Table 6

Selected Income and Tax Detail for Allegany County - Tax Year 2008

(\$ 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	7,539	129,747	3,777	6,864	1,570	3,018	823	3,168
\$25,000 < \$50,000	6,684	233,852	3,128	4,401	1,137	2,729	781	3,849
\$50,000 < \$75,000	3,995	228,482	2,441	2,940	928	2,054	536	2,353
\$75,000 < \$100,000	2,077	164,553	1,521	1,674	564	1,289	345	2,645
\$100,000 < \$150,000	1,328	137,939	1,099	1,380	515	1,815	245	2,933
\$150,000 < \$200,000	262	34,431	245	616	155	995	59	1,901
\$200,000 < \$500,000	240	48,209	228	911	172	1,114	60	4,490
\$500,000 or Greater	54	27,592	56	1,847	53	1,697	*	*
Total	22,179	1,004,805	12,495	20,633	5,094	14,711	2,849	21,339

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	(81)	3,018	45,897	436	(3,525)	9,871	190,243
\$25,000 < \$50,000	704	483	1,559	29,873	430	(911)	7,249	293,864
\$50,000 < \$75,000	595	693	832	17,645	376	292	4,147	269,334
\$75,000 < \$100,000	363	938	410	9,197	253	1,077	2,134	190,245
\$100,000 < \$150,000	358	1,301	327	9,344	231	1,593	1,362	164,802
\$150,000 < \$200,000	116	830	81	2,957	60	1,417	276	48,329
\$200,000 < \$500,000	149	3,452	76	2,910	94	7,554	252	73,985
\$500,000 or Greater	50	5,331	*	*	37	15,284	57	57,480
Total	3,352	12,947	6,303	117,823	1,917	22,781	25,348	1,288,282

Table 6

Selected Income and Tax Detail for Allegany County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	9,815	139,822	8,723	19,127	914	8,790	27,498	43,210
\$25,000 < \$50,000	7,249	262,356	5,368	16,978	1,881	21,298	16,199	47,653
\$50,000 < \$75,000	4,147	253,707	2,185	7,934	1,961	22,879	10,649	32,728
\$75,000 < \$100,000	2,134	182,920	736	2,832	1,396	18,535	6,156	19,086
\$100,000 < \$150,000	1,362	160,413	198	756	1,164	16,601	4,116	12,502
\$150,000 < \$200,000	276	46,594	(D)	(D)	276	4,638	809	1,611
\$200,000 < \$500,000	252	72,637	(D)	(D)	252	6,182	773	647
\$500,000 or Greater	57	53,961	(D)	(D)	57	2,384	162	102
Total	25,292	1,172,410	17,210	47,627	7,901	101,307	66,362	157,539

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	6,190	2,504	1,880	316	6,238	1,815	1,540	953
\$25,000 < \$50,000	6,725	7,517	1,034	281	6,804	5,099	200	57
\$50,000 < \$75,000	4,134	8,766	-	-	4,137	5,800	-	-
\$75,000 < \$100,000	2,127	6,609	-	-	2,129	4,345	-	-
\$100,000 < \$150,000	1,362	6,067	-	-	1,362	3,982	-	-
\$150,000 < \$200,000	275	1,850	-	-	276	1,231	-	-
\$200,000 < \$500,000	250	3,018	-	-	252	2,007	-	-
\$500,000 or Greater	57	2,670	-	-	57	1,570	-	-
Total	21,120	39,001	2,914	597	21,255	25,849	1,740	1,010

Table 6

Selected Income and Tax Detail for Anne Arundel County - Tax Year 2008

(\$ 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	40,866	812,293	19,658	52,515	8,367	21,034	6,433	(13,644)
\$25,000 < \$50,000	49,056	1,808,325	23,096	36,089	8,940	24,514	6,050	22,770
\$50,000 < \$75,000	32,761	1,911,937	20,874	27,923	8,062	25,185	5,109	27,585
\$75,000 < \$100,000	24,158	2,000,700	18,023	22,700	7,416	21,442	4,218	26,281
\$100,000 < \$150,000	28,035	3,118,336	23,567	33,468	11,188	36,651	5,302	62,344
\$150,000 < \$200,000	11,746	1,760,826	10,719	19,562	6,189	25,236	2,412	43,761
\$200,000 < \$500,000	9,619	2,059,133	9,207	37,190	6,658	51,301	2,230	108,951
\$500,000 < \$1,000,000	1,111	448,717	1,151	19,131	1,001	29,244	308	38,670
\$1,000,000 or Greater	541	478,846	550	64,237	509	49,018	130	27,333
Total	197,893	14,399,113	126,845	312,815	58,330	283,625	32,192	344,051

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	5,740	8,760	12,431	207,696	2,998	(189,488)	52,454	842,037
\$25,000 < \$50,000	6,140	2,634	10,413	249,464	3,275	(7,357)	54,252	2,292,431
\$50,000 < \$75,000	5,766	5,610	7,404	211,346	3,240	(5,417)	34,904	2,351,703
\$75,000 < \$100,000	5,064	7,855	5,408	156,306	2,954	577	25,085	2,306,574
\$100,000 < \$150,000	7,960	16,361	6,688	203,226	4,201	16,598	28,775	3,630,979
\$150,000 < \$200,000	4,697	13,948	3,156	116,354	1,747	35,618	11,998	2,123,498
\$200,000 < \$500,000	5,703	76,918	2,599	129,834	2,869	189,496	9,915	2,789,354
\$500,000 < \$1,000,000	948	62,070	192	10,183	687	142,837	1,185	809,397
\$1,000,000 or Greater	505	271,834	85	5,574	415	333,614	575	1,620,025
Total	42,523	465,990	48,376	1,289,983	22,386	516,478	219,143	18,765,998

Table 6

Selected Income and Tax Detail for Anne Arundel County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	52,085	518,476	40,648	84,466	10,085	107,304	122,397	196,857
\$25,000 < \$50,000	54,258	1,995,567	32,041	88,080	22,208	339,987	107,409	300,274
\$50,000 < \$75,000	34,907	2,155,203	11,071	33,515	23,831	420,952	77,429	228,431
\$75,000 < \$100,000	25,085	2,175,854	4,082	13,681	21,000	417,614	63,210	192,195
\$100,000 < \$150,000	28,776	3,492,715	2,013	6,948	26,763	614,738	82,732	246,887
\$150,000 < \$200,000	11,998	2,054,175	403	1,408	11,594	319,193	36,826	73,497
\$200,000 < \$500,000	9,915	2,730,582	204	711	9,710	358,899	31,061	27,482
\$500,000 < \$1,000,000	1,185	799,283	(D)	(D)	1,185	73,428	3,878	2,428
\$1,000,000 or Greater	575	1,624,208	(D)	(D)	575	91,956	1,880	1,185
Total	218,784	17,546,063	90,462	228,809	126,951	2,744,071	526,822	1,269,236

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	32,197	13,389	8,370	1,239	32,606	8,163	7,493	4,519
\$25,000 < \$50,000	49,697	54,770	5,242	1,117	50,190	31,322	1,413	384
\$50,000 < \$75,000	34,461	67,710	*	*	34,516	37,690	*	*
\$75,000 < \$100,000	24,971	72,042	-	-	24,991	39,739	-	-
\$100,000 < \$150,000	28,724	122,424	-	-	28,742	67,178	-	-
\$150,000 < \$200,000	11,978	77,593	-	-	11,987	42,498	-	-
\$200,000 < \$500,000	9,890	109,807	-	-	9,906	59,993	-	-
\$500,000 < \$1,000,000	1,179	34,290	-	-	1,183	18,520	-	-
\$1,000,000 or Greater	566	75,487	-	-	574	39,195	-	-
Total	193,663	627,512	13,612	2,356	194,695	344,298	8,906	4,903

Table 6

Selected Income and Tax Detail for Baltimore County - Tax Year 2008

(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	71,242	1,297,986	35,513	72,620	16,147	42,994	12,944	30,372
\$25,000 < \$50,000	92,158	3,293,951	41,483	67,522	16,218	49,037	11,591	22,308
\$50,000 < \$75,000	54,533	3,162,761	34,030	47,477	13,171	43,370	8,411	30,947
\$75,000 < \$100,000	33,562	2,704,604	25,092	33,977	10,392	37,478	6,056	36,557
\$100,000 < \$150,000	31,318	3,409,742	26,348	39,992	12,784	50,293	6,143	59,645
HAN 25,000 < \$200,000	10,478	1,523,543	9,645	23,593	5,868	31,249	2,431	47,723
\$200,000 < \$500,000	9,996	2,158,379	9,693	54,618	7,498	85,799	2,642	135,429
\$500,000 < \$1,000,000	1,876	764,064	1,923	34,433	1,741	49,357	549	56,151
1,000,000 or Greater	950	979,625	971	97,461	928	123,285	243	73,355
Total	306,113	19,294,655	184,698	471,693	84,747	512,862	51,010	492,487

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	10,931	14,898	24,538	386,108	5,039	(137,582)	93,889	1,658,108
\$25,000 < \$50,000	11,062	5,056	18,638	388,010	5,390	(8,666)	100,479	4,095,134
\$50,000 < \$75,000	9,154	8,523	11,450	275,565	4,894	(4,999)	57,479	3,779,959
\$75,000 < \$100,000	7,254	12,537	7,257	190,037	3,966	3,909	34,763	3,161,187
\$100,000 < \$150,000	9,283	22,357	7,065	205,771	4,622	35,070	32,244	4,028,344
\$150,000 < \$200,000	4,576	23,102	2,414	89,263	1,911	40,560	10,827	1,909,233
\$200,000 < \$500,000	6,585	84,089	2,275	106,777	3,513	233,765	10,438	3,048,285
\$500,000 < \$1,000,000	1,680	96,116	339	22,066	1,185	235,909	1,989	1,339,949
1,000,000 or Greater	910	581,078	150	5,785	752	689,826	1,003	2,819,199
Total	61,435	847,756	74,126	1,669,382	31,272	1,087,792	343,111	25,839,398

Table 6

Selected Income and Tax Detail for Baltimore County - Tax Year 2008

(in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than 25,000	93,428	988,125	73,917	159,733	17,813	191,794	228,917	385,754
\$25,000 < \$50,000	100,509	3,675,293	58,046	165,821	42,442	605,212	202,392	580,396
\$50,000 < \$75,000	57,483	3,527,435	17,626	55,074	39,853	650,261	128,690	385,680
\$75,000 < \$100,000	34,763	3,005,336	5,592	19,217	29,166	534,492	90,755	277,132
\$100,000 < \$150,000	32,245	3,882,394	2,261	7,973	29,984	634,252	95,014	283,888
\$150,000 < \$200,000	10,827	1,848,907	375	1,306	10,452	271,835	34,108	68,177
\$200,000 < \$500,000	10,438	2,995,707	269	906	10,168	356,345	34,130	29,038
\$500,000 < \$1,000,000	1,989	1,330,628	(D)	(D)	1,989	122,767	6,800	4,287
1,000,000 or Greater	1,003	2,843,735	(D)	(D)	1,003	238,907	3,413	2,196
Total	342,685	24,097,560	158,086	410,030	182,870	3,605,865	824,219	2,016,548

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than 25,000	55,170	22,726	18,439	3,068	55,908	15,317	16,758	10,328
\$25,000 < \$50,000	91,710	99,251	11,897	2,821	92,852	62,946	2,955	779
\$50,000 < \$75,000	56,859	112,035	*	*	56,954	68,949	-	-
\$75,000 < \$100,000	34,589	100,878	*	*	34,623	61,537	-	-
\$100,000 < \$150,000	32,138	137,793	-	-	32,176	83,662	-	-
\$150,000 < \$200,000	10,801	70,325	-	-	10,811	42,662	-	-
\$200,000 < \$500,000	10,404	122,467	*	*	10,429	73,846	-	-
\$500,000 < \$1,000,000	1,978	57,808	-	-	1,986	34,061	-	-
1,000,000 or Greater	994	140,010	-	-	1,000	73,654	-	-
Total	294,643	863,293	30,336	5,889	296,739	516,634	19,713	11,107

Table 6

Selected Income and Tax Detail for Baltimore City - Tax Year 2008

(\$ 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	70,230	1,282,042	17,687	34,094	6,198	13,615	11,036	24,601
\$25,000 < \$50,000	73,332	2,637,950	22,233	21,596	6,742	15,437	7,194	(1,448)
\$50,000 < \$75,000	28,745	1,682,387	15,405	14,032	5,064	12,475	3,722	7,302
\$75,000 < \$100,000	12,356	999,188	8,465	8,948	3,357	9,985	2,010	9,865
\$100,000 < \$150,000	9,275	1,020,817	7,520	10,331	3,631	14,823	1,835	20,354
\$150,000 < \$200,000	2,802	414,749	2,509	7,545	1,564	8,903	672	16,729
\$200,000 < \$500,000	3,093	699,258	2,955	15,075	2,288	26,730	839	41,010
\$500,000 < \$1,000,000	509	228,740	516	8,683	462	15,341	163	19,686
\$1,000,000 or Greater	220	250,911	221	15,578	218	25,940	45	7,075
Total	200,562	9,216,042	77,511	135,882	29,524	143,249	27,516	145,174

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	4,111	14,179	13,770	200,111	2,416	(100,118)	82,583	1,477,336
\$25,000 < \$50,000	4,348	3,248	9,539	155,730	2,389	(9,718)	76,238	2,900,326
\$50,000 < \$75,000	3,445	3,085	4,661	92,130	1,936	(4,234)	29,559	1,871,721
\$75,000 < \$100,000	2,317	2,948	2,340	54,989	1,259	470	12,680	1,133,221
\$100,000 < \$150,000	2,626	8,103	1,924	55,441	1,404	6,756	9,576	1,188,945
\$150,000 < \$200,000	1,215	7,595	637	23,559	471	5,060	2,902	513,691
\$200,000 < \$500,000	1,967	27,781	682	34,332	971	62,703	3,242	963,324
\$500,000 < \$1,000,000	445	27,046	82	5,808	316	50,764	540	371,118
\$1,000,000 or Greater	206	91,806	34	1,281	167	172,397	234	627,670
Total	20,680	185,791	33,669	623,381	11,329	184,080	217,554	11,047,352

Table 6

Selected Income and Tax Detail for Baltimore City - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	82,002	1,196,624	69,928	163,488	11,202	111,458	224,678	423,315
\$25,000 < \$50,000	76,278	2,713,058	47,468	141,822	28,797	374,861	155,689	472,925
\$50,000 < \$75,000	29,567	1,792,677	9,947	28,739	19,616	293,257	59,091	180,943
\$75,000 < \$100,000	12,680	1,089,468	2,441	7,495	10,234	178,617	28,290	86,698
\$100,000 < \$150,000	9,576	1,147,364	1,002	3,127	8,571	178,252	23,854	69,528
\$150,000 < \$200,000	2,902	495,605	181	572	2,720	71,967	7,723	14,769
\$200,000 < \$500,000	3,242	938,056	127	369	3,114	113,536	9,181	7,463
\$500,000 < \$1,000,000	540	366,554	(D)	(D)	540	38,706	1,698	1,075
\$1,000,000 or Greater	234	625,297	(D)	(D)	234	48,714	765	480
Total	217,021	10,364,703	131,094	345,612	85,028	1,409,368	510,969	1,257,196

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	38,745	16,307	29,940	5,562	39,597	11,838	27,419	17,391
\$25,000 < \$50,000	67,286	69,867	15,967	4,383	68,844	48,180	3,175	685
\$50,000 < \$75,000	29,376	59,232	-	-	29,427	39,335	-	-
\$75,000 < \$100,000	12,641	37,868	-	-	12,651	24,907	-	-
\$100,000 < \$150,000	9,541	41,652	-	-	9,554	27,338	-	-
\$150,000 < \$200,000	2,891	18,981	-	-	2,895	12,451	-	-
\$200,000 < \$500,000	3,230	38,227	-	-	3,235	24,896	-	-
\$500,000 < \$1,000,000	535	15,371	-	-	538	9,967	-	-
\$1,000,000 or Greater	232	31,535	-	-	233	17,493	-	-
Total	164,477	329,040	45,907	9,945	166,974	216,405	30,594	18,076

Table 6

Selected Income and Tax Detail for Calvert County - Tax Year 2008

(\$ 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	6,644	126,275	3,016	6,147	1,215	3,369	1,119	2,672
\$25,000 < \$50,000	6,918	245,688	3,359	4,975	1,288	3,304	1,018	3,579
\$50,000 < \$75,000	5,229	303,681	3,252	4,284	1,187	3,149	949	3,103
\$75,000 < \$100,000	4,349	351,844	3,229	3,676	1,177	3,170	863	3,939
\$100,000 < \$150,000	5,576	630,000	4,603	5,290	1,986	4,589	1,092	7,128
\$150,000 < \$200,000	2,289	348,778	2,061	2,756	1,092	2,863	458	6,927
\$200,000 < \$500,000	1,243	248,582	1,181	4,042	795	5,724	277	13,107
\$500,000 < \$1,000,000	98	38,752	97	1,134	87	1,637	36	3,553
\$1,000,000 or Greater	41	23,159	37	3,987	31	3,112	*	*
Total	32,387	2,316,759	20,835	36,291	8,858	30,917	5,812	44,008

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	860	607	1,941	33,952	503	(12,878)	8,440	162,099
\$25,000 < \$50,000	903	364	1,667	42,870	493	(1,778)	7,764	329,573
\$50,000 < \$75,000	821	763	1,223	36,566	537	(947)	5,575	378,340
\$75,000 < \$100,000	829	1,257	1,026	33,712	511	(519)	4,514	415,144
\$100,000 < \$150,000	1,341	1,415	1,302	38,978	752	1,687	5,672	715,229
\$150,000 < \$200,000	783	1,800	578	20,902	286	4,646	2,325	406,493
\$200,000 < \$500,000	679	8,575	388	19,657	331	19,794	1,281	339,246
\$500,000 < \$1,000,000	87	5,369	*	*	61	12,174	101	68,035
\$1,000,000 or Greater	34	17,242	*	*	30	36,651	41	105,745
Total	6,337	37,392	8,125	226,637	3,504	58,830	35,713	2,919,904

Table 6

Selected Income and Tax Detail for Calvert County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	8,379	111,517	6,425	13,255	1,712	18,596	19,400	29,907
\$25,000 < \$50,000	7,764	284,318	4,156	11,597	3,607	58,313	15,893	43,912
\$50,000 < \$75,000	5,575	345,286	1,386	4,290	4,189	78,631	13,162	39,147
\$75,000 < \$100,000	4,514	392,812	496	1,726	4,018	83,186	12,583	38,731
\$100,000 < \$150,000	5,672	688,840	202	717	5,470	130,315	17,640	53,699
\$150,000 < \$200,000	2,325	395,724	(D)	(D)	2,325	63,336	7,517	15,484
\$200,000 < \$500,000	1,281	334,219	(D)	(D)	1,281	43,815	4,094	3,879
\$500,000 < \$1,000,000	101	68,290	(D)	(D)	101	5,771	341	212
\$1,000,000 or Greater	41	107,051	(D)	(D)	41	4,329	127	81
Total	35,652	2,728,057	12,665	31,585	22,744	486,292	90,757	225,052

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	5,075	2,121	1,388	224	5,111	1,411	1,289	780
\$25,000 < \$50,000	7,009	7,351	743	168	7,080	4,606	220	69
\$50,000 < \$75,000	5,502	10,250	*	*	5,510	6,250	-	-
\$75,000 < \$100,000	4,500	12,482	-	-	4,503	7,537	-	-
\$100,000 < \$150,000	5,664	23,550	-	-	5,666	14,115	-	-
\$150,000 < \$200,000	2,323	14,822	-	-	2,323	8,873	-	-
\$200,000 < \$500,000	1,279	13,406	-	-	1,280	8,023	-	-
\$500,000 < \$1,000,000	100	2,937	-	-	100	1,745	-	-
\$1,000,000 or Greater	41	5,280	-	-	41	2,874	-	-
Total	31,493	92,199	2,131	392	31,614	55,434	1,509	849

Table 6

Selected Income and Tax Detail for Caroline County - Tax Year 2008

(\$ 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	3,492	60,327	1,384	2,408	513	1,132	563	1,780
\$25,000 < \$50,000	3,575	121,777	1,488	2,139	477	1,145	528	2,284
\$50,000 < \$75,000	1,946	109,533	1,183	1,229	393	805	365	1,896
\$75,000 < \$100,000	1,148	90,278	819	1,168	284	777	255	1,509
\$100,000 < \$150,000	822	86,559	674	953	293	770	170	1,057
\$150,000 < \$200,000	175	22,817	151	465	79	395	39	590
\$200,000 or Greater	111	19,943	109	545	83	773	35	8,916
Total	11,269	511,234	5,808	8,907	2,122	5,797	1,955	18,032

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	333	405	844	13,141	252	(3,548)	4,255	73,254
\$25,000 < \$50,000	302	32	606	12,063	252	79	3,802	149,502
\$50,000 < \$75,000	245	204	380	8,198	236	333	2,019	131,098
\$75,000 < \$100,000	188	363	232	4,788	158	529	1,176	105,463
\$100,000 < \$150,000	212	559	190	5,379	147	2,285	840	102,393
\$150,000 < \$200,000	63	752	37	1,615	47	1,300	179	30,819
\$200,000 or Greater	75	1,767	31	1,344	56	5,198	115	41,385
Total	1,418	4,082	2,320	46,528	1,148	6,176	12,386	633,914

Table 6

Selected Income and Tax Detail for Caroline County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,231	59,711	3,499	8,069	631	6,707	11,567	19,751
\$25,000 < \$50,000	3,802	136,798	2,398	7,481	1,403	19,296	8,528	25,232
\$50,000 < \$75,000	2,019	123,609	700	2,555	1,319	20,459	5,367	16,562
\$75,000 < \$100,000	1,176	101,332	221	829	955	17,322	3,425	10,706
\$100,000 < \$150,000	840	99,912	79	304	761	15,444	2,575	7,918
\$150,000 < \$200,000	179	30,505	(D)	(D)	179	4,264	551	1,163
\$200,000 or Greater	115	41,998	(D)	(D)	115	3,955	354	349
Total	12,362	593,865	6,897	19,238	5,363	87,447	32,367	81,681

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,305	950	1,093	174	2,330	607	999	612
\$25,000 < \$50,000	3,369	3,406	623	143	3,448	2,088	164	46
\$50,000 < \$75,000	1,964	3,624	*	*	2,008	2,209	-	-
\$75,000 < \$100,000	1,158	3,138	-	-	1,174	1,906	-	-
\$100,000 < \$150,000	829	3,363	-	-	840	2,005	-	-
\$150,000 < \$200,000	178	1,118	-	-	179	660	-	-
\$200,000 or Greater	114	1,656	*	*	114	991	-	-
Total	9,917	17,255	1,716	317	10,093	10,466	1,163	658

Table 6

Selected Income and Tax Detail for Carroll County - Tax Year 2008

(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	12,561	232,464	7,056	15,716	3,332	7,690	1,851	4,449
\$25,000 < \$50,000	14,264	504,426	7,671	13,720	3,329	9,563	2,032	12,090
\$50,000 < \$75,000	9,906	565,685	6,868	10,118	2,898	8,481	1,739	10,702
\$75,000 < \$100,000	8,289	663,877	6,455	8,548	2,779	6,566	1,594	11,912
\$100,000 < \$150,000	10,189	1,143,184	8,625	9,694	4,214	9,575	1,942	18,091
HAN 25,000 < \$200,000	3,750	575,795	3,424	5,082	1,987	5,060	762	12,462
\$200,000 < \$500,000	2,173	458,658	2,089	8,212	1,510	10,535	465	23,128
\$500,000 < \$1,000,000	198	74,141	200	3,291	178	4,325	67	8,746
1,000,000 or Greater	47	24,629	49	1,418	43	2,583	*	*
Total	61,377	4,242,859	42,437	75,799	20,270	64,378	10,452	101,580

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	2,234	4,096	4,408	68,479	1,049	(22,015)	16,467	292,153
\$25,000 < \$50,000	2,259	2,223	3,367	75,971	1,206	(626)	15,885	665,838
\$50,000 < \$75,000	1,960	2,578	2,248	58,666	1,204	(620)	10,502	708,617
\$75,000 < \$100,000	1,839	2,353	1,636	42,992	1,054	1,609	8,520	777,358
\$100,000 < \$150,000	2,820	5,813	1,939	51,183	1,447	8,942	10,333	1,290,143
\$150,000 < \$200,000	1,470	4,694	780	24,136	503	10,009	3,809	666,797
\$200,000 < \$500,000	1,273	18,146	444	18,912	585	40,059	2,245	610,350
\$500,000 < \$1,000,000	170	11,857	36	704	119	22,617	206	133,384
1,000,000 or Greater	42	19,754	*	*	41	22,084	50	76,947
Total	14,067	71,514	14,858	341,043	7,208	82,059	68,017	5,221,587

Table 6

Selected Income and Tax Detail for Carroll County - Tax Year 2008

(in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than 25,000	16,403	210,399	12,959	26,651	3,067	33,174	37,887	58,567
\$25,000 < \$50,000	15,885	579,977	9,447	26,386	6,435	96,702	32,835	90,969
\$50,000 < \$75,000	10,502	651,829	2,939	9,829	7,563	129,902	26,632	79,970
\$75,000 < \$100,000	8,520	741,263	1,021	3,743	7,498	140,406	24,999	77,490
\$100,000 < \$150,000	10,333	1,254,129	405	1,503	9,927	212,407	33,276	102,488
\$150,000 < \$200,000	3,809	650,134	80	294	3,729	95,296	12,807	26,566
\$200,000 < \$500,000	2,246	602,841	58	220	2,188	68,274	7,625	7,030
\$500,000 < \$1,000,000	206	134,769	(D)	(D)	206	8,145	674	419
1,000,000 or Greater	50	78,204	-	-	50	3,576	181	113
Total	67,954	4,903,545	26,909	68,626	40,663	787,882	176,916	443,612

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than 25,000	10,749	4,495	2,041	345	10,846	3,259	1,785	1,056
\$25,000 < \$50,000	14,616	15,968	1,278	314	14,729	10,846	428	124
\$50,000 < \$75,000	10,413	19,896	*	*	10,422	13,180	-	-
\$75,000 < \$100,000	8,497	24,120	-	-	8,501	15,849	-	-
\$100,000 < \$150,000	10,321	43,780	*	*	10,328	28,601	-	-
\$150,000 < \$200,000	3,807	24,693	-	-	3,809	16,103	-	-
\$200,000 < \$500,000	2,242	24,821	-	-	2,245	16,083	-	-
\$500,000 < \$1,000,000	206	6,091	-	-	206	3,849	-	-
1,000,000 or Greater	50	3,994	-	-	50	2,273	-	-
Total	60,901	167,858	3,319	659	61,136	110,043	2,213	1,180

Table 6

Selected Income and Tax Detail for Cecil County - Tax Year 2008

(\$ 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	8,477	151,420	3,711	6,252	1,590	3,111	1,059	3,353
\$25,000 < \$50,000	9,668	341,397	4,046	6,063	1,548	3,215	1,106	5,135
\$50,000 < \$75,000	6,248	360,515	3,717	3,991	1,276	3,169	1,004	5,346
\$75,000 < \$100,000	4,487	360,511	3,241	3,132	1,152	2,282	787	4,859
\$100,000 < \$150,000	4,049	443,403	3,298	3,121	1,379	3,048	711	5,643
\$150,000 < \$200,000	1,084	159,649	972	1,798	543	2,087	203	3,229
\$200,000 < \$500,000	578	113,601	555	2,715	398	3,415	176	22,003
\$500,000 < \$1,000,000	55	18,605	58	724	78	3,094	*	*
\$1,000,000 or Greater	33	21,454	33	1,443	*	*	*	*
Total	34,679	1,970,555	19,631	29,239	7,964	23,421	5,046	49,568

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	972	1,700	2,637	41,497	570	(7,271)	10,563	197,310
\$25,000 < \$50,000	921	456	1,900	39,517	591	(312)	10,321	421,292
\$50,000 < \$75,000	815	759	1,271	28,654	593	34	6,459	428,196
\$75,000 < \$100,000	725	1,530	926	21,733	470	406	4,578	415,061
\$100,000 < \$150,000	866	1,772	871	22,424	519	3,958	4,110	506,499
\$150,000 < \$200,000	406	2,397	284	10,402	168	3,877	1,105	191,691
\$200,000 < \$500,000	332	5,755	173	8,582	188	11,512	607	168,839
\$500,000 < \$1,000,000	53	5,418	*	*	70	33,606	60	40,690
\$1,000,000 or Greater	30	18,875	*	*	*	*	34	115,246
Total	5,120	38,662	8,062	172,809	3,169	45,810	37,837	2,484,824

Table 6

Selected Income and Tax Detail for Cecil County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	10,477	137,331	8,775	18,820	1,496	15,541	27,668	43,931
\$25,000 < \$50,000	10,321	375,773	6,801	20,163	3,520	47,552	22,060	64,191
\$50,000 < \$75,000	6,460	399,844	2,068	7,062	4,392	67,859	16,409	50,425
\$75,000 < \$100,000	4,578	397,187	703	2,571	3,875	66,821	13,168	41,093
\$100,000 < \$150,000	4,110	491,880	248	939	3,862	76,077	12,551	38,717
\$150,000 < \$200,000	1,105	187,259	40	140	1,065	24,467	3,441	7,180
\$200,000 < \$500,000	607	165,797	30	114	577	18,547	1,927	1,706
\$500,000 < \$1,000,000	60	40,643	(D)	(D)	60	3,273	184	117
\$1,000,000 or Greater	34	110,711	(D)	(D)	34	4,414	105	66
Total	37,752	2,306,425	18,665	49,809	18,881	324,551	97,513	247,426

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	6,256	2,381	2,007	316	6,421	1,747	1,838	1,134
\$25,000 < \$50,000	8,935	8,482	1,374	331	9,566	6,496	336	96
\$50,000 < \$75,000	5,703	9,421	*	*	6,438	7,686	-	-
\$75,000 < \$100,000	4,041	9,514	-	-	4,570	8,027	-	-
\$100,000 < \$150,000	3,692	12,318	-	-	4,106	10,532	-	-
\$150,000 < \$200,000	1,035	5,199	-	-	1,105	4,353	-	-
\$200,000 < \$500,000	587	4,968	-	-	607	4,067	-	-
\$500,000 < \$1,000,000	58	1,291	-	-	60	1,043	-	-
\$1,000,000 or Greater	33	5,521	-	-	34	2,974	-	-
Total	30,340	59,095	3,381	647	32,907	46,925	2,174	1,230

Table 6

Selected Income and Tax Detail for Charles County - Tax Year 2008

(\$ 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	11,151	215,623	4,434	7,632	1,625	3,023	1,681	(873)
\$25,000 < \$50,000	12,549	465,976	5,102	7,542	1,761	4,275	1,621	(784)
\$50,000 < \$75,000	9,589	582,262	5,294	5,648	1,602	3,550	1,574	1,113
\$75,000 < \$100,000	7,276	605,329	4,959	4,356	1,578	3,329	1,366	1,876
\$100,000 < \$150,000	8,218	925,229	6,467	6,271	2,420	5,907	1,593	6,024
\$150,000 < \$200,000	3,062	466,207	2,648	3,706	1,285	2,757	610	6,299
\$200,000 < \$500,000	1,393	274,676	1,298	4,418	763	4,873	279	12,692
\$500,000 < \$1,000,000	88	29,480	93	2,121	77	2,851	31	513
\$1,000,000 or Greater	32	22,847	34	2,465	34	4,382	*	*
Total	53,358	3,587,629	30,329	44,159	11,145	34,947	8,755	26,860

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	1,054	416	3,256	58,867	655	(17,333)	13,951	274,972
\$25,000 < \$50,000	1,180	2,807	2,585	64,298	797	(4,322)	13,596	573,169
\$50,000 < \$75,000	1,056	662	2,098	55,664	869	(3,765)	10,000	667,378
\$75,000 < \$100,000	1,076	1,066	1,705	43,772	792	(2,412)	7,411	678,848
\$100,000 < \$150,000	1,664	3,251	2,313	63,308	1,068	1,944	8,326	1,051,662
\$150,000 < \$200,000	908	3,515	945	30,901	397	4,085	3,088	542,255
\$200,000 < \$500,000	631	6,751	504	22,845	331	17,526	1,426	366,576
\$500,000 < \$1,000,000	80	7,389	*	*	91	38,646	94	62,866
\$1,000,000 or Greater	33	98,014	*	*	*	*	36	87,831
Total	7,682	123,871	13,406	339,655	5,000	34,369	57,928	4,305,557

Table 6

Selected Income and Tax Detail for Charles County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	13,790	177,077	10,760	22,583	2,694	28,619	33,405	52,967
\$25,000 < \$50,000	13,596	501,425	7,312	20,537	6,282	103,441	27,667	77,733
\$50,000 < \$75,000	10,000	617,207	2,402	7,376	7,598	153,645	22,651	68,124
\$75,000 < \$100,000	7,411	642,895	808	2,714	6,600	153,982	18,958	58,465
\$100,000 < \$150,000	8,326	1,011,315	319	1,105	8,007	214,506	24,749	74,872
\$150,000 < \$200,000	3,088	525,820	49	184	3,039	92,681	9,761	19,952
\$200,000 < \$500,000	1,426	359,836	(D)	(D)	1,426	51,203	4,392	4,272
\$500,000 < \$1,000,000	94	63,822	(D)	(D)	94	5,233	288	182
\$1,000,000 or Greater	36	88,677	(D)	(D)	36	3,957	102	66
Total	57,767	3,988,074	21,650	54,499	35,776	807,267	141,973	356,633

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	7,900	3,252	2,718	466	8,019	2,249	2,467	1,498
\$25,000 < \$50,000	12,180	12,741	1,555	379	12,350	8,313	413	108
\$50,000 < \$75,000	9,855	17,827	-	-	9,868	11,254	-	-
\$75,000 < \$100,000	7,372	19,852	-	-	7,378	12,404	-	-
\$100,000 < \$150,000	8,306	33,656	-	-	8,315	20,904	-	-
\$150,000 < \$200,000	3,084	19,341	-	-	3,085	11,977	-	-
\$200,000 < \$500,000	1,425	14,340	-	-	1,425	8,826	-	-
\$500,000 < \$1,000,000	94	2,859	-	-	94	1,694	-	-
\$1,000,000 or Greater	36	4,451	-	-	36	2,455	-	-
Total	50,252	128,319	4,273	845	50,570	80,076	2,880	1,606

Table 6

Selected Income and Tax Detail for Dorchester County - Tax Year 2008

(\$ 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	3,821	65,542	1,479	3,051	602	1,475	565	1,714
\$25,000 < \$50,000	3,604	119,666	1,562	3,101	570	1,642	483	2,442
\$50,000 < \$75,000	1,663	92,774	1,092	2,363	419	1,457	324	964
\$75,000 < \$100,000	881	75,063	679	1,329	291	1,424	207	1,649
\$100,000 < \$150,000	618	62,018	538	917	251	1,127	136	1,370
\$150,000 < \$200,000	144	17,912	136	662	92	994	37	1,187
\$200,000 or Greater	172	32,534	186	2,844	155	3,437	54	3,756
Total	10,903	465,509	5,672	14,267	2,380	11,556	1,806	13,082

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	362	620	1,048	15,532	293	(5,918)	4,736	81,005
\$25,000 < \$50,000	371	258	800	15,368	271	79	3,919	154,919
\$50,000 < \$75,000	267	768	418	9,791	192	187	1,777	117,645
\$75,000 < \$100,000	186	690	230	5,943	158	965	934	84,173
\$100,000 < \$150,000	167	1,060	151	4,700	119	1,475	644	79,462
\$150,000 < \$200,000	74	432	45	2,144	34	979	153	26,459
\$200,000 or Greater	138	7,286	55	2,342	106	8,511	196	72,244
Total	1,565	11,114	2,747	55,820	1,173	6,278	12,359	615,907

Table 6

Selected Income and Tax Detail for Dorchester County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,716	64,619	3,994	9,360	612	6,526	14,074	23,301
\$25,000 < \$50,000	3,919	140,142	2,586	8,085	1,333	18,210	8,642	25,360
\$50,000 < \$75,000	1,777	109,223	676	2,419	1,101	17,013	4,567	13,768
\$75,000 < \$100,000	934	80,513	201	762	733	12,072	2,629	8,032
\$100,000 < \$150,000	644	76,563	67	254	577	11,485	1,862	5,565
\$150,000 < \$200,000	153	25,990	(D)	(D)	153	12,643	462	936
\$200,000 or Greater	196	74,045	(D)	(D)	196	9,383	599	525
Total	12,339	571,095	7,524	20,880	4,705	87,332	32,835	77,487

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,502	1,046	1,349	214	2,532	655	1,206	725
\$25,000 < \$50,000	3,498	3,632	637	154	3,575	2,164	153	38
\$50,000 < \$75,000	1,751	3,411	-	-	1,769	1,992	-	-
\$75,000 < \$100,000	921	2,661	-	-	930	1,563	-	-
\$100,000 < \$150,000	641	2,673	-	-	644	1,553	-	-
\$150,000 < \$200,000	152	972	-	-	153	568	-	-
\$200,000 or Greater	195	3,056	-	-	195	1,680	-	-
Total	9,660	17,451	1,986	368	9,798	10,175	1,359	763

Table 6

Selected Income and Tax Detail for Frederick County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	18,170	354,447	8,048	16,424	3,713	9,368	2,606	4,770
\$25,000 < \$50,000	21,246	773,137	9,566	16,634	4,042	11,418	2,733	15,898
\$50,000 < \$75,000	14,521	847,116	9,178	12,363	3,678	11,502	2,436	15,663
\$75,000 < \$100,000	11,147	901,918	8,189	9,705	3,534	9,233	2,127	12,380
\$100,000 < \$150,000	13,336	1,507,442	10,973	13,045	5,322	13,333	2,567	22,940
\$150,000 < \$200,000	5,021	763,281	4,483	7,537	2,574	8,497	951	19,653
\$200,000 < \$500,000	3,282	691,791	3,084	11,676	2,192	18,317	730	34,785
\$500,000 < \$1,000,000	309	119,984	323	7,016	286	10,625	103	11,934
\$1,000,000 or Greater	112	81,315	115	5,683	108	12,815	*	*
Total	87,144	6,040,431	53,959	100,083	25,449	105,108	14,253	138,023

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	2,575	8,374	5,096	82,762	1,398	(36,923)	22,748	410,353
\$25,000 < \$50,000	2,694	1,837	4,244	92,486	1,531	(3,237)	23,279	967,789
\$50,000 < \$75,000	2,561	3,217	3,019	80,726	1,575	(2,844)	15,360	1,028,972
\$75,000 < \$100,000	2,405	3,683	2,194	60,139	1,411	540	11,510	1,053,586
\$100,000 < \$150,000	3,630	8,372	2,538	73,949	1,894	9,684	13,581	1,708,402
\$150,000 < \$200,000	1,935	7,645	1,092	36,412	707	10,245	5,099	892,306
\$200,000 < \$500,000	1,866	20,489	761	34,942	846	50,929	3,373	923,619
\$500,000 < \$1,000,000	272	14,707	79	3,993	177	33,930	332	218,781
\$1,000,000 or Greater	98	97,487	*	*	86	89,971	123	300,359
Total	18,036	165,811	19,023	465,409	9,625	152,295	95,405	7,504,167

Table 6

Selected Income and Tax Detail for Frederick County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	22,620	193,220	17,470	35,843	4,541	49,456	52,478	82,319
\$25,000 < \$50,000	23,286	850,923	13,504	37,167	9,778	153,080	46,935	131,007
\$50,000 < \$75,000	15,370	948,875	4,492	14,066	10,871	195,273	36,689	109,662
\$75,000 < \$100,000	11,511	999,981	1,550	5,350	9,960	198,437	32,139	98,977
\$100,000 < \$150,000	13,582	1,650,572	622	2,236	12,960	301,517	42,722	130,290
\$150,000 < \$200,000	5,099	869,496	127	466	4,972	135,092	16,501	34,057
\$200,000 < \$500,000	3,373	905,894	84	296	3,289	111,702	11,036	10,142
\$500,000 < \$1,000,000	332	219,250	(D)	(D)	332	18,218	1,049	658
\$1,000,000 or Greater	123	302,792	(D)	(D)	123	11,717	407	257
Total	95,296	6,941,003	37,849	95,424	56,826	1,174,492	239,956	597,369

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	14,260	6,035	3,384	572	14,397	4,245	2,970	1,788
\$25,000 < \$50,000	21,271	22,995	2,064	494	21,451	15,185	647	200
\$50,000 < \$75,000	15,184	28,969	*	*	15,204	18,644	-	-
\$75,000 < \$100,000	11,474	32,320	-	-	11,484	20,638	-	-
\$100,000 < \$150,000	13,565	56,701	-	-	13,574	36,007	-	-
\$150,000 < \$200,000	5,094	32,702	-	-	5,097	20,716	-	-
\$200,000 < \$500,000	3,364	36,629	-	-	3,373	23,199	-	-
\$500,000 < \$1,000,000	331	9,731	-	-	331	5,931	-	-
\$1,000,000 or Greater	123	14,945	-	-	123	8,608	-	-
Total	84,666	241,027	5,448	1,066	85,034	153,173	3,617	1,988

Table 6

Selected Income and Tax Detail for Garrett County - Tax Year 2008

(\$ 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	3,218	55,837	1,481	2,740	587	1,006	574	881
\$25,000 < \$50,000	2,869	100,085	1,388	2,295	494	1,134	502	3,856
\$50,000 < \$75,000	1,668	94,726	1,082	1,688	404	1,116	344	1,854
\$75,000 < \$100,000	862	67,269	649	1,021	250	1,093	165	1,320
\$100,000 < \$150,000	511	51,081	445	1,009	215	705	114	2,595
\$150,000 < \$200,000	136	16,864	132	569	84	549	41	1,121
\$200,000 < \$500,000	148	24,470	149	1,036	115	963	63	4,992
\$500,000 or Greater	36	11,910	40	1,797	37	1,336	*	*
Total	9,448	422,242	5,366	12,155	2,186	7,902	1,803	16,619

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	375	752	964	14,194	268	(5,039)	4,040	68,878
\$25,000 < \$50,000	338	439	605	13,603	262	195	3,162	127,296
\$50,000 < \$75,000	284	1,565	333	7,871	211	(651)	1,773	115,623
\$75,000 < \$100,000	177	560	202	5,779	122	668	903	80,940
\$100,000 < \$150,000	153	817	113	3,281	133	1,616	537	65,640
\$150,000 < \$200,000	67	1,896	42	1,835	40	(404)	148	26,499
\$200,000 < \$500,000	102	3,658	42	2,621	80	5,521	162	47,506
\$500,000 or Greater	35	5,732	*	*	30	16,842	41	43,867
Total	1,531	15,419	2,301	49,184	1,146	18,748	10,766	576,249

Table 6

Selected Income and Tax Detail for Garrett County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,027	52,674	3,482	7,789	444	4,653	11,230	17,929
\$25,000 < \$50,000	3,164	114,064	2,339	7,837	825	10,549	7,779	22,978
\$50,000 < \$75,000	1,773	108,175	946	3,523	827	11,667	4,906	15,011
\$75,000 < \$100,000	903	77,346	315	1,216	588	9,194	2,648	8,125
\$100,000 < \$150,000	537	64,163	77	292	460	7,903	1,665	4,999
\$150,000 < \$200,000	148	25,709	(D)	(D)	148	3,274	419	812
\$200,000 < \$500,000	162	47,888	(D)	(D)	162	5,229	500	463
\$500,000 or Greater	41	44,673	(D)	(D)	41	1,796	114	74
Total	10,755	534,692	7,159	20,657	3,495	54,265	29,261	70,391

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,535	1,059	790	114	2,546	666	650	383
\$25,000 < \$50,000	2,823	3,050	527	127	2,859	1,800	136	42
\$50,000 < \$75,000	1,758	3,597	-	-	1,760	2,066	-	-
\$75,000 < \$100,000	898	2,721	-	-	901	1,559	-	-
\$100,000 < \$150,000	532	2,350	-	-	536	1,351	-	-
\$150,000 < \$200,000	147	982	-	-	147	573	-	-
\$200,000 < \$500,000	158	1,861	-	-	162	1,118	-	-
\$500,000 or Greater	39	1,973	-	-	41	1,134	-	-
Total	8,890	17,593	1,317	241	8,952	10,267	786	425

Table 6

Selected Income and Tax Detail for Harford County - Tax Year 2008

(\$ 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	19,413	347,715	10,275	18,252	4,347	9,124	2,792	7,427
\$25,000 < \$50,000	22,072	778,638	11,139	18,029	4,370	10,482	2,748	10,472
\$50,000 < \$75,000	15,529	925,853	10,181	13,319	3,860	9,107	2,435	11,802
\$75,000 < \$100,000	11,978	978,728	9,063	9,961	3,638	7,799	2,203	13,926
\$100,000 < \$150,000	13,463	1,506,543	11,388	13,153	5,189	12,260	2,477	24,320
\$150,000 < \$200,000	4,485	678,032	4,025	6,510	2,317	6,190	890	12,507
\$200,000 < \$500,000	2,848	602,307	2,745	9,986	1,976	11,826	581	28,160
\$500,000 < \$1,000,000	271	104,745	276	4,321	252	7,188	81	12,056
\$1,000,000 or Greater	99	76,781	103	7,048	97	9,450	*	*
Total	90,158	5,999,342	59,195	100,579	26,046	83,426	14,207	120,670

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	2,923	4,860	6,862	115,290	1,391	(40,602)	25,298	477,157
\$25,000 < \$50,000	2,943	991	5,064	116,212	1,494	(2,890)	24,300	1,019,470
\$50,000 < \$75,000	2,594	2,712	3,508	88,570	1,582	(1,892)	16,333	1,095,060
\$75,000 < \$100,000	2,385	4,035	2,572	62,923	1,461	4,390	12,256	1,120,387
\$100,000 < \$150,000	3,499	7,137	2,917	74,864	1,876	14,063	13,665	1,703,505
\$150,000 < \$200,000	1,768	8,242	1,006	32,783	658	13,138	4,548	791,054
\$200,000 < \$500,000	1,684	23,091	670	30,838	840	56,179	2,934	799,376
\$500,000 < \$1,000,000	240	16,508	76	4,997	165	29,427	281	183,762
\$1,000,000 or Greater	94	40,280	*	*	78	65,589	105	224,778
Total	18,130	107,856	22,675	526,477	9,545	137,402	99,720	7,414,549

Table 6

Selected Income and Tax Detail for Harford County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	25,118	323,871	20,077	42,069	4,528	48,197	60,296	95,321
\$25,000 < \$50,000	24,302	889,716	14,017	39,801	10,281	147,049	49,999	140,726
\$50,000 < \$75,000	16,333	1,009,094	4,469	14,533	11,864	196,042	39,366	118,239
\$75,000 < \$100,000	12,256	1,064,721	1,407	5,037	10,846	201,197	34,555	106,911
\$100,000 < \$150,000	13,666	1,651,972	584	2,127	13,080	273,708	42,780	131,230
\$150,000 < \$200,000	4,548	772,346	93	344	4,455	111,617	14,795	30,859
\$200,000 < \$500,000	2,934	791,090	53	184	2,881	91,919	9,631	8,890
\$500,000 < \$1,000,000	281	186,143	(D)	(D)	281	14,610	945	589
\$1,000,000 or Greater	105	230,670	(D)	(D)	105	17,716	322	205
Total	99,543	6,919,623	40,700	104,095	58,321	1,102,055	252,689	632,970

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	15,724	6,460	4,019	698	15,859	4,711	3,610	2,230
\$25,000 < \$50,000	22,300	24,110	2,490	646	22,556	16,558	666	190
\$50,000 < \$75,000	16,138	31,078	*	*	16,207	20,814	-	-
\$75,000 < \$100,000	12,182	34,576	*	*	12,227	22,998	-	-
\$100,000 < \$150,000	13,619	57,603	-	-	13,651	38,092	-	-
\$150,000 < \$200,000	4,537	29,031	-	-	4,547	19,263	-	-
\$200,000 < \$500,000	2,921	31,913	-	-	2,929	21,110	-	-
\$500,000 < \$1,000,000	280	7,976	-	-	281	5,231	-	-
\$1,000,000 or Greater	105	11,579	-	-	105	6,510	-	-
Total	87,806	234,326	6,509	1,344	88,362	155,287	4,276	2,420

Table 6

Selected Income and Tax Detail for Howard County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Wages, Salaries, Tips, etc		Interest		Dividends		Business Income or Loss	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	18,220	378,266	8,567	19,104	4,000	10,532	3,267	3,156
\$25,000 < \$50,000	20,689	773,356	10,311	18,214	4,303	13,841	2,982	13,998
\$50,000 < \$75,000	15,819	951,779	10,380	14,271	4,424	13,559	2,677	15,448
\$75,000 < \$100,000	12,333	1,015,622	9,455	12,821	4,256	12,329	2,316	17,580
\$100,000 < \$150,000	17,726	2,024,849	15,055	22,429	7,823	22,753	3,568	39,667
\$150,000 < \$200,000	9,638	1,494,408	8,783	15,956	5,326	17,112	2,091	35,531
\$200,000 < \$500,000	9,235	2,090,900	8,749	31,001	6,453	38,919	2,193	102,566
\$500,000 < \$1,000,000	958	414,345	958	14,508	865	18,970	249	20,405
\$1,000,000 or Greater	396	356,997	400	26,124	375	26,057	92	15,954
Total	105,014	9,500,522	72,658	174,428	37,825	174,072	19,435	264,305

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	2,952	9,647	4,314	69,774	1,453	(76,602)	22,604	371,373
\$25,000 < \$50,000	3,086	1,863	4,258	102,054	1,621	(4,079)	22,963	990,174
\$50,000 < \$75,000	3,273	2,428	3,243	93,724	1,690	(1,889)	16,911	1,148,174
\$75,000 < \$100,000	3,188	3,400	2,459	74,694	1,564	362	12,837	1,189,460
\$100,000 < \$150,000	5,815	7,553	3,492	105,332	2,655	13,061	18,082	2,306,958
\$150,000 < \$200,000	4,097	8,941	1,986	74,286	1,436	24,608	9,764	1,728,449
\$200,000 < \$500,000	5,529	48,013	1,895	84,457	2,448	144,415	9,399	2,617,948
\$500,000 < \$1,000,000	797	36,409	121	6,046	537	128,757	994	660,348
\$1,000,000 or Greater	370	154,050	58	1,672	281	272,994	412	935,181
Total	29,107	272,304	21,826	612,039	13,685	501,627	113,966	11,948,065

Table 6

Selected Income and Tax Detail for Howard County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	22,477	229,640	17,238	34,692	4,562	49,775	50,018	78,507
\$25,000 < \$50,000	22,967	848,023	12,810	34,116	10,156	164,359	46,262	124,776
\$50,000 < \$75,000	16,912	1,046,899	5,368	15,395	11,541	217,607	37,362	108,783
\$75,000 < \$100,000	12,837	1,116,079	2,081	6,552	10,749	226,129	32,832	98,859
\$100,000 < \$150,000	18,082	2,218,843	1,174	3,986	16,908	405,210	55,242	164,760
\$150,000 < \$200,000	9,765	1,680,587	228	814	9,536	265,463	32,110	64,437
\$200,000 < \$500,000	9,399	2,575,134	115	415	9,284	322,054	32,016	28,361
\$500,000 < \$1,000,000	994	660,511	(D)	(D)	994	50,715	3,493	2,152
\$1,000,000 or Greater	412	941,688	(D)	(D)	412	42,278	1,496	927
Total	113,845	11,317,404	39,014	95,970	74,142	1,743,590	290,831	671,562

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	14,065	5,858	3,469	595	14,247	4,480	3,137	1,962
\$25,000 < \$50,000	20,607	22,732	1,931	520	20,835	16,274	669	203
\$50,000 < \$75,000	16,596	32,367	*	*	16,623	22,562	*	*
\$75,000 < \$100,000	12,742	36,345	-	-	12,768	25,104	-	-
\$100,000 < \$150,000	18,043	76,642	-	-	18,056	52,636	-	-
\$150,000 < \$200,000	9,755	63,155	-	-	9,760	43,196	-	-
\$200,000 < \$500,000	9,384	104,668	-	-	9,396	71,173	-	-
\$500,000 < \$1,000,000	990	28,764	-	-	994	19,445	-	-
\$1,000,000 or Greater	408	46,096	-	-	412	28,751	-	-
Total	102,590	416,627	5,400	1,115	103,091	283,621	3,806	2,165

Table 6

Selected Income and Tax Detail for Kent County - Tax Year 2008

(\$ 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	1,861	32,084	1,011	2,249	503	1,979	329	(376)
\$25,000 < \$50,000	1,941	62,767	1,122	2,483	545	2,446	286	1,512
\$50,000 < \$75,000	1,040	55,327	773	1,759	401	2,255	255	1,637
\$75,000 < \$100,000	661	47,940	557	1,122	270	1,800	153	2,007
\$100,000 < \$150,000	551	52,975	532	1,521	307	2,723	132	2,404
\$150,000 < \$200,000	170	20,676	172	814	106	1,464	46	1,688
\$200,000 < \$500,000	175	28,247	203	2,173	180	5,145	67	9,296
\$500,000 or Greater	46	16,035	53	2,444	50	3,890	*	*
Total	6,445	316,051	4,423	14,565	2,362	21,702	1,268	18,168

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	325	1,342	706	10,862	170	(5,997)	2,454	39,920
\$25,000 < \$50,000	360	497	552	12,521	214	(174)	2,241	94,942
\$50,000 < \$75,000	282	711	320	8,609	196	(61)	1,159	79,083
\$75,000 < \$100,000	175	841	184	6,648	126	686	726	67,195
\$100,000 < \$150,000	219	1,200	181	5,871	155	2,084	621	79,059
\$150,000 < \$200,000	81	1,265	67	2,670	46	1,690	197	35,271
\$200,000 < \$500,000	159	3,794	95	5,293	98	8,104	213	58,621
\$500,000 or Greater	48	16,291	*	*	34	15,790	58	93,785
Total	1,649	25,941	2,105	52,474	1,039	22,122	7,669	547,876

Table 6

Selected Income and Tax Detail for Kent County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	2,436	26,332	1,902	4,259	450	4,892	6,678	10,353
\$25,000 < \$50,000	2,241	80,230	1,351	4,101	890	13,336	4,919	13,299
\$50,000 < \$75,000	1,159	71,460	410	1,457	749	12,764	3,002	8,702
\$75,000 < \$100,000	726	62,713	141	522	585	11,023	2,030	5,989
\$100,000 < \$150,000	621	74,149	55	198	566	12,661	1,811	5,060
\$150,000 < \$200,000	197	33,769	(D)	(D)	197	4,958	548	992
\$200,000 < \$500,000	213	57,723	(D)	(D)	213	7,701	645	604
\$500,000 or Greater	58	95,250	(D)	(D)	58	9,150	171	114
Total	7,651	501,626	3,859	10,537	3,708	76,485	19,804	45,113

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,381	559	500	82	1,403	390	435	268
\$25,000 < \$50,000	2,006	2,019	250	61	2,056	1,349	52	17
\$50,000 < \$75,000	1,106	2,024	*	*	1,146	1,382	-	-
\$75,000 < \$100,000	698	1,884	-	-	723	1,288	-	-
\$100,000 < \$150,000	602	2,319	-	-	620	1,603	-	-
\$150,000 < \$200,000	190	1,176	-	-	195	793	-	-
\$200,000 < \$500,000	208	2,147	-	-	212	1,408	-	-
\$500,000 or Greater	55	3,972	-	-	57	2,451	-	-
Total	6,246	16,100	750	143	6,412	10,664	487	285

Table 6

Selected Income and Tax Detail for Montgomery County - Tax Year 2008

(\$ 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	76,473	1,614,229	32,801	87,594	15,328	54,578	17,589	61,656
\$25,000 < \$50,000	88,930	3,388,779	41,488	72,317	17,360	59,927	13,592	69,283
\$50,000 < \$75,000	55,196	3,295,770	36,285	65,769	16,291	64,922	9,127	65,702
\$75,000 < \$100,000	37,634	3,060,355	29,309	57,654	14,319	63,919	7,271	66,929
\$100,000 < \$150,000	46,948	5,225,115	40,659	84,549	22,556	106,304	10,057	145,793
\$150,000 < \$200,000	25,330	3,850,290	23,441	59,897	15,101	84,958	5,894	142,329
\$200,000 < \$500,000	30,066	6,780,413	29,185	138,655	22,541	224,980	7,740	403,649
\$500,000 < \$1,000,000	4,848	2,041,712	5,005	80,583	4,529	128,002	1,466	171,159
\$1,000,000 or Greater	2,572	2,509,111	2,673	239,910	2,526	246,087	658	157,428
Total	367,997	31,765,774	240,846	886,928	130,551	1,033,677	73,394	1,283,928

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	11,917	37,905	15,804	268,855	5,987	(309,537)	96,239	1,565,020
\$25,000 < \$50,000	12,841	5,913	16,252	401,857	6,460	(19,577)	99,081	4,192,454
\$50,000 < \$75,000	12,270	10,626	12,138	389,212	6,081	(12,414)	60,461	4,144,186
\$75,000 < \$100,000	11,014	15,679	8,589	302,051	5,413	1,634	40,388	3,838,367
\$100,000 < \$150,000	17,359	37,071	10,649	396,477	8,063	53,160	49,181	6,358,665
\$150,000 < \$200,000	11,962	46,332	5,796	243,188	4,244	65,535	26,252	4,714,370
\$200,000 < \$500,000	19,631	211,140	6,860	342,001	9,303	589,796	31,234	9,182,975
\$500,000 < \$1,000,000	4,337	229,439	801	41,929	2,897	651,582	5,170	3,515,287
\$1,000,000 or Greater	2,465	1,660,911	398	22,166	2,005	1,720,684	2,755	7,210,540
Total	103,796	2,255,016	77,287	2,407,736	50,453	2,740,863	410,761	44,721,864

Table 6

Selected Income and Tax Detail for Montgomery County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	95,802	927,727	69,753	140,511	23,422	250,460	214,948	352,631
\$25,000 < \$50,000	99,290	3,642,118	51,235	137,327	48,032	777,444	198,537	544,076
\$50,000 < \$75,000	60,513	3,717,589	20,672	57,348	39,827	769,120	134,260	385,170
\$75,000 < \$100,000	40,400	3,506,191	8,313	25,309	32,066	691,798	100,893	294,532
\$100,000 < \$150,000	49,182	6,016,395	4,915	16,187	44,260	1,088,972	142,252	404,792
\$150,000 < \$200,000	26,253	4,522,983	1,324	4,506	24,924	722,100	83,426	160,654
\$200,000 < \$500,000	31,236	8,918,984	871	2,995	30,363	1,166,240	103,699	86,985
\$500,000 < \$1,000,000	5,170	3,490,270	65	216	5,105	314,175	17,885	11,155
\$1,000,000 or Greater	2,755	7,245,913	(D)	(D)	2,755	526,345	9,674	6,002
Total	410,601	41,988,170	157,148	384,399	250,754	6,306,654	1,005,574	2,245,997

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	58,161	23,475	16,754	2,799	59,042	18,029	15,595	9,915
\$25,000 < \$50,000	88,340	94,169	9,328	2,425	89,328	67,440	3,402	1,006
\$50,000 < \$75,000	59,202	114,970	*	*	59,314	80,186	*	*
\$75,000 < \$100,000	39,986	115,511	-	-	40,057	79,826	-	-
\$100,000 < \$150,000	48,932	209,586	-	-	49,000	144,206	-	-
\$150,000 < \$200,000	26,192	169,455	-	-	26,217	116,342	-	-
\$200,000 < \$500,000	31,117	354,019	-	-	31,199	245,207	-	-
\$500,000 < \$1,000,000	5,118	140,121	-	-	5,161	101,271	-	-
\$1,000,000 or Greater	2,711	318,403	-	-	2,738	214,834	-	-
Total	359,759	1,539,709	26,082	5,224	362,056	1,067,341	18,997	10,921

Table 6

Selected Income and Tax Detail for Prince George's County - Tax Year 2008

(\$ 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	80,314	1,519,188	24,296	33,585	7,965	15,777	16,881	20,062
\$25,000 < \$50,000	104,136	3,859,197	33,374	36,749	9,553	22,440	15,271	(17,369)
\$50,000 < \$75,000	61,679	3,677,545	31,283	29,542	9,193	21,259	10,506	(3,328)
\$75,000 < \$100,000	35,615	2,955,401	23,347	21,874	7,435	18,474	7,049	7,327
\$100,000 < \$150,000	31,139	3,487,367	23,742	28,939	9,475	24,822	6,882	24,364
\$150,000 < \$200,000	10,588	1,643,722	9,062	14,124	4,413	12,093	2,500	22,056
\$200,000 < \$500,000	5,248	1,079,904	4,855	15,793	2,927	19,125	1,312	35,608
\$500,000 < \$1,000,000	212	80,707	221	3,639	182	5,288	75	11,199
\$1,000,000 or Greater	75	57,991	84	7,644	73	5,463	*	*
Total	329,006	18,361,022	150,264	191,889	51,216	144,741	60,476	99,919

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	5,501	9,850	19,241	347,390	3,899	(64,863)	98,766	1,931,186
\$25,000 < \$50,000	6,560	2,215	17,498	397,938	4,930	(34,502)	110,839	4,456,414
\$50,000 < \$75,000	6,227	3,271	12,713	322,548	4,676	(29,819)	64,190	4,166,198
\$75,000 < \$100,000	5,052	5,388	8,202	224,195	3,727	(17,017)	36,513	3,310,421
\$100,000 < \$150,000	6,446	12,318	8,401	254,203	4,319	(9,490)	31,662	3,961,926
\$150,000 < \$200,000	3,140	9,306	3,197	118,258	1,360	13,218	10,734	1,887,497
\$200,000 < \$500,000	2,406	29,873	1,627	82,704	1,121	49,100	5,355	1,386,031
\$500,000 < \$1,000,000	174	11,465	71	4,385	126	29,087	230	155,900
\$1,000,000 or Greater	74	30,208	*	*	66	50,225	88	196,372
Total	35,580	113,894	70,950	1,751,621	24,224	(14,061)	358,377	21,451,945

Table 6

Selected Income and Tax Detail for Prince George's County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	97,583	1,399,209	71,818	158,067	24,035	259,175	238,227	423,606
\$25,000 < \$50,000	110,860	4,055,371	51,440	153,022	59,401	986,185	230,898	668,248
\$50,000 < \$75,000	64,209	3,926,979	13,835	41,777	50,364	1,066,196	137,796	417,223
\$75,000 < \$100,000	36,521	3,154,093	3,717	11,900	32,794	826,096	86,281	263,956
\$100,000 < \$150,000	31,662	3,811,040	1,301	4,317	30,358	898,941	86,735	256,332
\$150,000 < \$200,000	10,735	1,830,756	154	541	10,579	378,295	33,080	66,483
\$200,000 < \$500,000	5,356	1,352,567	78	264	5,278	220,089	16,524	15,959
\$500,000 < \$1,000,000	230	153,020	(D)	(D)	230	15,781	712	449
\$1,000,000 or Greater	88	197,881	(D)	(D)	88	14,124	280	182
Total	357,244	19,880,916	142,343	369,888	213,127	4,664,882	830,533	2,112,438

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	49,647	19,787	24,716	4,493	50,675	14,721	23,368	14,522
\$25,000 < \$50,000	97,301	93,648	15,141	3,917	98,904	65,763	4,283	1,151
\$50,000 < \$75,000	63,084	110,200	*	*	63,177	74,455	-	-
\$75,000 < \$100,000	36,285	95,150	*	*	36,317	63,616	-	-
\$100,000 < \$150,000	31,559	123,734	*	*	31,581	82,191	-	-
\$150,000 < \$200,000	10,721	64,928	-	-	10,725	42,949	-	-
\$200,000 < \$500,000	5,347	52,365	-	-	5,352	34,604	-	-
\$500,000 < \$1,000,000	229	6,386	-	-	229	4,240	-	-
\$1,000,000 or Greater	86	8,881	-	-	87	5,656	-	-
Total	294,259	575,079	39,857	8,410	297,047	388,195	27,651	15,673

Table 6

Selected Income and Tax Detail for Queen Anne's County - Tax Year 2008

(\$ 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	3,702	72,330	2,063	4,013	868	2,593	784	2,588
\$25,000 < \$50,000	3,897	134,158	2,185	4,005	904	2,390	682	3,696
\$50,000 < \$75,000	2,721	150,206	1,999	3,389	811	2,628	603	4,249
\$75,000 < \$100,000	2,203	171,710	1,762	2,727	723	2,472	512	2,846
\$100,000 < \$150,000	2,524	277,276	2,184	3,055	1,015	2,953	572	4,750
\$150,000 < \$200,000	851	122,235	768	1,573	417	1,539	216	3,877
\$200,000 < \$500,000	716	138,633	701	3,256	513	5,627	179	5,648
\$500,000 < \$1,000,000	94	32,524	99	1,702	87	3,014	47	2,980
\$1,000,000 or Greater	49	28,997	59	3,369	58	9,475	*	*
Total	16,757	1,128,069	11,820	27,089	5,396	32,691	3,595	30,634

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	579	882	1,177	19,408	420	(21,512)	4,881	58,828
\$25,000 < \$50,000	631	821	917	21,654	413	(478)	4,391	184,053
\$50,000 < \$75,000	555	784	675	19,617	408	(1,014)	2,948	199,971
\$75,000 < \$100,000	511	1,578	513	14,511	327	1,486	2,301	212,128
\$100,000 < \$150,000	713	2,550	603	19,128	487	4,040	2,610	335,111
\$150,000 < \$200,000	316	1,540	240	8,907	149	2,956	870	152,468
\$200,000 < \$500,000	451	8,042	194	9,961	286	18,113	750	211,875
\$500,000 < \$1,000,000	79	3,745	44	2,886	65	19,623	101	67,710
\$1,000,000 or Greater	58	34,655	*	*	49	38,917	60	114,430
Total	3,893	54,597	4,363	116,072	2,604	62,131	18,912	1,536,574

Table 6

Selected Income and Tax Detail for Queen Anne's County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,861	34,537	3,704	7,875	978	11,220	12,194	18,356
\$25,000 < \$50,000	4,391	160,430	2,438	7,009	1,951	30,792	9,410	25,742
\$50,000 < \$75,000	2,948	182,204	745	2,513	2,203	40,714	7,478	22,039
\$75,000 < \$100,000	2,301	200,329	327	1,185	1,974	40,401	6,504	19,926
\$100,000 < \$150,000	2,610	316,601	110	410	2,500	60,941	7,972	23,856
\$150,000 < \$200,000	871	148,563	(D)	(D)	871	25,414	2,723	5,484
\$200,000 < \$500,000	750	209,804	(D)	(D)	750	31,474	2,265	2,044
\$500,000 < \$1,000,000	101	67,775	(D)	(D)	101	6,785	315	210
\$1,000,000 or Greater	60	118,868	(D)	(D)	60	7,791	180	121
Total	18,893	1,439,111	7,324	18,992	11,388	255,532	49,041	117,778

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,860	1,161	758	124	2,911	797	717	421
\$25,000 < \$50,000	3,940	4,101	419	100	4,010	2,662	118	36
\$50,000 < \$75,000	2,881	5,256	*	*	2,905	3,332	-	-
\$75,000 < \$100,000	2,275	6,292	-	-	2,293	3,956	-	-
\$100,000 < \$150,000	2,594	10,605	*	*	2,605	6,594	-	-
\$150,000 < \$200,000	870	5,428	-	-	870	3,353	-	-
\$200,000 < \$500,000	749	8,109	-	-	750	5,024	-	-
\$500,000 < \$1,000,000	100	2,951	-	-	101	1,732	-	-
\$1,000,000 or Greater	60	5,612	-	-	60	3,162	-	-
Total	16,329	49,515	1,177	224	16,505	30,612	835	457

Table 6

Selected Income and Tax Detail for St. Mary's County - Tax Year 2008

(\$ 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	7,940	162,507	3,465	6,314	1,228	2,498	1,219	3,036
\$25,000 < \$50,000	8,542	337,961	3,713	5,770	1,349	3,457	1,128	3,268
\$50,000 < \$75,000	6,137	376,405	3,749	4,778	1,234	2,949	943	3,099
\$75,000 < \$100,000	5,120	425,616	3,673	3,956	1,309	2,633	886	2,281
\$100,000 < \$150,000	5,536	616,480	4,611	5,009	1,908	4,693	989	6,178
\$150,000 < \$200,000	1,882	286,737	1,724	2,872	915	3,024	375	6,581
\$200,000 < \$500,000	878	168,304	828	3,975	572	4,619	190	9,312
\$500,000 < \$1,000,000	84	33,177	63	1,276	74	4,009	32	4,976
\$1,000,000 or Greater	*	*	30	1,405	*	*	*	*
Total	36,119	2,407,187	21,856	35,355	8,589	27,882	5,762	38,731

Maryland AGI	Capital Gain or Loss		Taxable Pension Income		Rents, Royalties, Partnerships, Estates, or Trusts, etc		Federal AGI	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	861	1,406	2,271	39,756	580	(9,984)	10,031	205,050
\$25,000 < \$50,000	882	178	1,726	41,483	556	(2,120)	9,342	394,707
\$50,000 < \$75,000	823	1,215	1,355	35,595	574	(1,260)	6,440	431,588
\$75,000 < \$100,000	863	1,346	1,208	29,888	544	357	5,224	479,993
\$100,000 < \$150,000	1,300	3,909	1,590	44,032	723	3,219	5,609	704,565
\$150,000 < \$200,000	631	2,546	644	23,258	235	4,729	1,911	336,776
\$200,000 < \$500,000	451	6,351	333	19,306	221	13,303	897	238,196
\$500,000 < \$1,000,000	74	15,215	*	*	67	25,764	63	42,107
\$1,000,000 or Greater	*	*	*	*	*	*	30	49,191
Total	5,885	32,166	9,127	233,318	3,500	34,008	39,547	2,882,173

Table 6

Selected Income and Tax Detail for St. Mary's County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	9,940	127,550	8,027	16,825	1,620	15,805	25,107	39,207
\$25,000 < \$50,000	9,343	341,783	5,928	16,848	3,412	49,766	19,491	55,024
\$50,000 < \$75,000	6,440	397,435	2,181	6,785	4,259	70,410	14,796	44,472
\$75,000 < \$100,000	5,224	454,582	911	3,090	4,312	80,472	13,966	43,122
\$100,000 < \$150,000	5,609	678,081	342	1,223	5,267	111,363	17,001	51,610
\$150,000 < \$200,000	1,911	326,834	61	234	1,850	46,020	6,006	12,206
\$200,000 < \$500,000	897	232,652	31	112	866	27,052	2,724	2,583
\$500,000 < \$1,000,000	63	43,191	(D)	(D)	63	4,072	182	118
\$1,000,000 or Greater	30	50,011	(D)	(D)	30	3,372	90	58
Total	39,457	2,652,119	17,481	45,117	21,679	408,332	99,363	248,400

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	5,921	2,479	1,872	325	5,986	1,767	1,689	1,048
\$25,000 < \$50,000	8,534	9,436	1,051	273	8,609	6,330	279	76
\$50,000 < \$75,000	6,395	12,693	*	*	6,404	8,273	-	-
\$75,000 < \$100,000	5,207	15,225	-	-	5,213	9,837	-	-
\$100,000 < \$150,000	5,607	24,003	-	-	5,607	15,417	-	-
\$150,000 < \$200,000	1,911	12,557	-	-	1,911	8,051	-	-
\$200,000 < \$500,000	896	9,539	-	-	896	6,087	-	-
\$500,000 < \$1,000,000	63	1,858	-	-	63	1,170	-	-
\$1,000,000 or Greater	30	2,201	-	-	30	1,397	-	-
Total	34,564	89,991	2,923	598	34,719	58,329	1,968	1,124

Table 6

Selected Income and Tax Detail for Somerset County - Tax Year 2008

(\$ 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	2,360	38,955	771	1,367	324	621	344	1,822
\$25,000 < \$50,000	2,163	76,029	825	1,349	314	987	290	995
\$50,000 < \$75,000	983	54,060	543	776	209	771	188	645
\$75,000 < \$100,000	487	36,826	314	324	131	325	92	398
\$100,000 < \$150,000	274	27,060	217	374	133	570	56	464
\$150,000 < \$200,000	55	6,516	54	81	*	*	34	3,090
\$200,000 or Greater	64	12,429	67	567	56	833	*	*
Total	6,386	251,875	2,791	4,838	1,167	4,107	1,004	7,414

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	220	112	618	9,819	145	(1,097)	2,894	52,123
\$25,000 < \$50,000	228	242	460	9,550	157	7	2,331	91,832
\$50,000 < \$75,000	138	90	208	5,152	99	(250)	1,015	66,580
\$75,000 < \$100,000	79	139	123	3,176	56	(196)	498	44,384
\$100,000 < \$150,000	102	494	78	2,654	75	1,328	281	34,437
\$150,000 < \$200,000	*	*	30	1,442	*	*	59	10,378
\$200,000 or Greater	51	8,834	*	*	32	2,875	71	31,009
Total	818	9,911	1,517	31,793	564	2,667	7,149	330,743

Table 6

Selected Income and Tax Detail for Somerset County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	2,885	41,906	2,481	5,879	348	3,692	8,945	14,751
\$25,000 < \$50,000	2,331	83,886	1,525	4,968	806	10,332	5,268	15,542
\$50,000 < \$75,000	1,015	62,010	375	1,356	640	9,430	2,563	7,811
\$75,000 < \$100,000	498	42,726	111	420	387	5,907	1,376	4,268
\$100,000 < \$150,000	281	33,424	35	134	246	4,186	816	2,433
\$150,000 < \$200,000	59	10,140	(D)	(D)	59	1,809	182	350
\$200,000 or Greater	71	31,239	(D)	(D)	71	2,690	202	167
Total	7,140	305,331	4,527	12,757	2,557	38,046	19,352	45,322

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	1,497	586	898	163	1,510	443	764	483
\$25,000 < \$50,000	2,116	2,191	384	109	2,141	1,563	86	22
\$50,000 < \$75,000	1,003	1,967	*	*	1,006	1,367	-	-
\$75,000 < \$100,000	495	1,464	-	-	497	1,012	-	-
\$100,000 < \$150,000	279	1,215	-	-	280	840	-	-
\$150,000 < \$200,000	58	354	-	-	59	251	-	-
\$200,000 or Greater	71	1,416	-	-	71	894	-	-
Total	5,519	9,193	1,282	272	5,564	6,370	850	505

Table 6

Selected Income and Tax Detail for Talbot County - Tax Year 2008

(\$ 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	3,608	66,765	2,039	6,396	1,046	4,773	699	1,410
\$25,000 < \$50,000	3,601	121,531	2,271	5,309	1,077	4,734	631	4,294
\$50,000 < \$75,000	1,965	102,874	1,604	4,406	849	5,663	524	3,861
\$75,000 < \$100,000	1,293	94,890	1,175	3,060	582	4,174	330	3,255
\$100,000 < \$150,000	1,153	113,167	1,145	3,673	687	5,880	332	4,295
\$150,000 < \$200,000	465	56,830	489	2,266	326	4,239	122	2,518
\$200,000 < \$500,000	597	112,181	655	5,360	525	11,423	188	11,115
\$500,000 < \$1,000,000	133	51,247	152	5,668	142	6,463	79	14,703
\$1,000,000 or Greater	69	67,837	74	27,294	72	13,386	*	*
Total	12,884	787,322	9,604	63,432	5,306	60,735	2,905	45,451

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	787	7,575	1,207	19,772	454	(24,865)	4,819	64,610
\$25,000 < \$50,000	763	1,933	1,133	27,462	434	(911)	4,296	186,283
\$50,000 < \$75,000	625	1,592	668	20,691	350	510	2,288	159,167
\$75,000 < \$100,000	471	1,392	430	14,715	271	1,373	1,478	139,612
\$100,000 < \$150,000	514	3,057	410	15,549	314	3,116	1,304	168,962
\$150,000 < \$200,000	297	3,510	177	8,732	165	4,648	540	97,747
\$200,000 < \$500,000	493	12,109	214	10,378	330	26,662	695	212,352
\$500,000 < \$1,000,000	134	16,928	73	2,445	105	15,605	156	109,250
\$1,000,000 or Greater	72	50,514	*	*	67	72,933	77	292,475
Total	4,156	98,610	4,312	119,744	2,490	99,071	15,653	1,430,458

Table 6

Selected Income and Tax Detail for Talbot County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	4,794	37,930	3,625	7,971	957	10,649	12,485	19,185
\$25,000 < \$50,000	4,296	154,641	2,571	7,648	1,724	26,803	9,447	25,431
\$50,000 < \$75,000	2,288	140,447	780	2,681	1,508	26,329	5,903	16,693
\$75,000 < \$100,000	1,478	127,893	307	1,152	1,171	24,131	4,242	12,216
\$100,000 < \$150,000	1,304	157,261	121	454	1,183	27,253	3,949	10,944
\$150,000 < \$200,000	540	92,669	30	116	510	15,643	1,672	3,001
\$200,000 < \$500,000	695	206,244	32	120	663	27,513	2,171	1,831
\$500,000 < \$1,000,000	156	109,441	(D)	(D)	156	12,121	488	337
\$1,000,000 or Greater	77	290,423	-	-	77	21,615	222	158
Total	15,628	1,316,949	7,466	20,142	7,949	192,057	40,579	89,796

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	2,749	1,108	896	117	2,760	595	787	477
\$25,000 < \$50,000	3,888	4,038	441	90	3,940	2,043	104	26
\$50,000 < \$75,000	2,240	4,310	*	*	2,252	2,131	-	-
\$75,000 < \$100,000	1,453	4,133	-	-	1,461	2,034	-	-
\$100,000 < \$150,000	1,300	5,463	-	-	1,301	2,669	-	-
\$150,000 < \$200,000	538	3,353	-	-	539	1,663	-	-
\$200,000 < \$500,000	691	8,166	-	-	693	3,978	-	-
\$500,000 < \$1,000,000	155	4,479	-	-	156	2,182	-	-
\$1,000,000 or Greater	76	13,332	-	-	77	6,045	-	-
Total	13,090	48,382	1,337	207	13,179	23,340	891	503

Table 6

Selected Income and Tax Detail for Washington County - Tax Year 2008

(\$ 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	14,392	255,972	5,860	12,902	2,511	6,409	1,652	7,027
\$25,000 < \$50,000	15,974	562,742	6,313	10,794	2,537	6,440	1,758	8,178
\$50,000 < \$75,000	9,270	553,977	5,291	6,527	2,016	5,011	1,408	7,871
\$75,000 < \$100,000	5,483	438,833	3,832	4,373	1,558	3,980	1,013	6,468
\$100,000 < \$150,000	4,323	467,801	3,513	4,222	1,611	4,636	823	7,392
\$150,000 < \$200,000	1,041	149,965	936	2,795	546	3,174	233	5,061
\$200,000 < \$500,000	743	150,348	722	3,448	542	7,243	161	8,581
\$500,000 < \$1,000,000	120	42,044	133	3,951	121	5,564	44	4,253
\$1,000,000 or Greater	37	17,523	37	2,633	34	4,218	*	*
Total	51,383	2,639,205	26,637	51,645	11,476	46,675	7,092	54,831

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	1,604	3,388	4,483	65,248	924	(14,419)	17,985	344,909
\$25,000 < \$50,000	1,673	1,348	3,155	57,569	959	(2,482)	17,222	687,988
\$50,000 < \$75,000	1,294	1,894	1,947	40,863	836	(671)	9,628	633,341
\$75,000 < \$100,000	1,008	3,299	1,111	24,913	710	2,395	5,656	510,326
\$100,000 < \$150,000	1,068	5,111	928	24,235	631	5,461	4,423	543,125
\$150,000 < \$200,000	432	3,229	266	9,190	197	5,713	1,076	188,316
\$200,000 < \$500,000	446	8,892	191	7,408	295	23,238	788	226,491
\$500,000 < \$1,000,000	115	5,125	39	2,423	97	19,432	134	88,913
\$1,000,000 or Greater	35	104,886	*	*	32	39,135	40	110,600
Total	7,675	137,172	12,120	231,849	4,681	77,802	56,952	3,334,009

Table 6

Selected Income and Tax Detail for Washington County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	17,890	254,984	15,238	32,967	2,361	24,841	47,245	75,995
\$25,000 < \$50,000	17,223	621,992	11,820	35,069	5,399	72,831	35,947	104,450
\$50,000 < \$75,000	9,628	591,335	3,720	13,033	5,906	90,341	24,517	74,913
\$75,000 < \$100,000	5,656	488,767	1,121	4,146	4,534	77,260	16,403	51,012
\$100,000 < \$150,000	4,423	527,844	360	1,339	4,063	79,887	13,535	41,505
\$150,000 < \$200,000	1,076	182,477	60	232	1,016	25,685	3,436	7,067
\$200,000 < \$500,000	788	223,352	38	142	750	24,912	2,441	2,113
\$500,000 < \$1,000,000	134	89,657	(D)	(D)	134	7,119	455	297
\$1,000,000 or Greater	40	114,464	(D)	(D)	40	8,855	123	87
Total	56,858	3,094,872	32,357	86,928	24,203	411,731	144,102	357,439

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	11,106	4,699	3,735	612	11,224	3,118	3,105	1,884
\$25,000 < \$50,000	15,864	17,570	2,181	524	16,020	10,946	511	143
\$50,000 < \$75,000	9,555	19,021	*	*	9,576	11,565	-	-
\$75,000 < \$100,000	5,638	16,507	*	*	5,647	9,976	-	-
\$100,000 < \$150,000	4,419	18,889	-	-	4,423	11,343	-	-
\$150,000 < \$200,000	1,074	6,929	-	-	1,075	4,186	-	-
\$200,000 < \$500,000	783	9,066	-	-	787	5,493	-	-
\$500,000 < \$1,000,000	134	3,969	-	-	134	2,303	-	-
\$1,000,000 or Greater	40	5,450	-	-	40	2,955	-	-
Total	48,613	102,100	5,916	1,136	48,926	61,885	3,616	2,027

Table 6

Selected Income and Tax Detail for Wicomico County - Tax Year 2008

(\$ 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	11,140	198,244	3,651	7,613	1,589	3,310	1,295	5,809
\$25,000 < \$50,000	9,749	337,964	3,744	6,104	1,410	3,999	1,100	4,696
\$50,000 < \$75,000	5,215	294,177	3,064	4,585	1,190	3,528	853	3,736
\$75,000 < \$100,000	2,905	235,028	2,097	2,922	854	2,656	523	2,455
\$100,000 < \$150,000	2,323	245,448	1,917	3,359	902	3,623	421	3,445
\$150,000 < \$200,000	586	80,030	544	1,648	336	2,284	134	2,793
\$200,000 < \$500,000	568	111,699	539	3,630	421	5,180	140	5,766
\$500,000 or Greater	137	58,247	138	5,178	127	4,265	31	4,567
Total	32,623	1,560,837	15,694	35,039	6,829	28,845	4,497	33,267

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	1,042	1,217	2,549	38,199	679	(14,516)	13,221	231,967
\$25,000 < \$50,000	944	936	1,818	35,333	581	(637)	10,462	413,499
\$50,000 < \$75,000	819	653	1,091	24,366	537	1,338	5,418	356,391
\$75,000 < \$100,000	584	1,095	621	16,547	376	1,566	3,000	273,079
\$100,000 < \$150,000	633	1,937	516	13,983	398	4,260	2,390	293,196
\$150,000 < \$200,000	263	1,724	131	4,828	147	3,878	609	106,678
\$200,000 < \$500,000	367	8,604	148	8,919	233	13,912	589	179,796
\$500,000 or Greater	125	14,165	*	*	106	26,907	143	113,424
Total	4,777	30,331	6,874	142,175	3,057	36,708	35,832	1,968,030

Table 6

Selected Income and Tax Detail for Wicomico County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	13,168	184,039	11,169	25,432	1,747	17,764	35,205	61,935
\$25,000 < \$50,000	10,462	374,559	6,765	20,808	3,697	46,737	22,523	65,903
\$50,000 < \$75,000	5,418	332,724	1,847	6,464	3,571	52,427	13,583	41,263
\$75,000 < \$100,000	3,001	259,399	493	1,814	2,508	41,093	8,496	26,187
\$100,000 < \$150,000	2,390	285,058	190	722	2,200	40,405	7,352	22,368
\$150,000 < \$200,000	609	103,659	(D)	(D)	639	12,965	1,864	3,746
\$200,000 < \$500,000	589	178,175	40	144	549	16,818	1,872	1,518
\$500,000 or Greater	143	114,731	(D)	(D)	143	8,049	492	316
Total	35,780	1,832,344	20,504	55,384	15,054	236,258	91,387	223,236

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	7,420	3,073	3,606	659	7,512	2,305	3,175	1,981
\$25,000 < \$50,000	9,380	9,715	1,701	477	9,605	6,998	373	96
\$50,000 < \$75,000	5,289	10,157	*	*	5,385	7,209	-	-
\$75,000 < \$100,000	2,953	8,303	-	-	2,997	5,899	-	-
\$100,000 < \$150,000	2,361	9,705	-	-	2,387	6,868	-	-
\$150,000 < \$200,000	607	3,843	-	-	609	2,695	-	-
\$200,000 < \$500,000	587	7,246	-	-	589	4,951	-	-
\$500,000 or Greater	142	4,954	-	-	143	3,298	-	-
Total	28,739	56,996	5,307	1,136	29,227	40,223	3,548	2,077

Table 6

Selected Income and Tax Detail for Worcester County - Tax Year 2008

(\$ 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	6,550	112,829	3,221	8,042	1,526	3,310	984	1,487
\$25,000 < \$50,000	5,529	184,147	3,141	7,628	1,526	5,116	878	4,708
\$50,000 < \$75,000	2,828	145,782	2,124	5,050	1,014	4,358	561	4,705
\$75,000 < \$100,000	1,610	113,901	1,327	3,020	653	3,073	352	2,902
\$100,000 < \$150,000	1,338	127,922	1,186	2,680	613	2,601	284	3,545
\$150,000 < \$200,000	411	52,923	390	1,219	260	1,525	110	2,686
\$200,000 < \$500,000	439	69,278	436	3,081	344	4,570	135	6,483
\$500,000 < \$1,000,000	82	20,273	84	2,966	83	2,920	34	3,637
\$1,000,000 or Greater	40	18,802	38	6,016	35	9,116	*	*
Total	18,827	845,857	11,947	39,702	6,054	36,589	3,338	30,153

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	1,053	1,530	2,174	37,071	680	(20,639)	8,483	141,009
\$25,000 < \$50,000	1,035	1,212	1,727	43,647	631	1,060	6,491	277,017
\$50,000 < \$75,000	739	1,153	1,036	34,176	476	1,435	3,237	225,133
\$75,000 < \$100,000	487	1,661	495	18,582	318	1,361	1,771	164,989
\$100,000 < \$150,000	469	3,053	433	17,484	333	3,497	1,432	180,870
\$150,000 < \$200,000	209	1,675	128	5,537	113	3,869	444	79,106
\$200,000 < \$500,000	297	9,094	147	8,010	195	13,769	466	133,478
\$500,000 < \$1,000,000	78	9,875	*	*	57	7,612	89	61,392
\$1,000,000 or Greater	36	22,963	*	*	30	33,484	41	108,117
Total	4,403	52,216	6,140	164,507	2,833	45,448	22,454	1,371,111

Table 6

Selected Income and Tax Detail for Worcester County - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	8,445	100,830	6,767	14,723	1,427	16,184	22,104	34,710
\$25,000 < \$50,000	6,491	232,713	3,940	11,983	2,549	39,041	14,376	38,756
\$50,000 < \$75,000	3,238	198,684	1,242	4,393	1,995	34,025	8,274	23,661
\$75,000 < \$100,000	1,771	152,534	382	1,446	1,388	26,877	4,973	14,649
\$100,000 < \$150,000	1,432	172,539	158	603	1,274	27,925	4,134	11,982
\$150,000 < \$200,000	444	75,973	40	153	404	11,505	1,320	2,546
\$200,000 < \$500,000	466	132,010	31	114	435	18,753	1,365	1,215
\$500,000 < \$1,000,000	89	62,400	(D)	(D)	89	7,070	274	180
\$1,000,000 or Greater	41	113,500	(D)	(D)	41	7,284	107	70
Total	22,417	1,241,183	12,560	33,415	9,602	188,664	56,927	127,769

Maryland AGI	State Tax After Credits		Local Earned Income Credit (EIC)		Local Tax After Credits		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	5,164	2,069	1,501	101	5,199	626	1,265	777
\$25,000 < \$50,000	5,866	5,946	646	71	5,968	1,715	176	49
\$50,000 < \$75,000	3,147	5,988	-	-	3,215	1,708	-	-
\$75,000 < \$100,000	1,730	4,826	-	-	1,763	1,370	-	-
\$100,000 < \$150,000	1,412	5,850	-	-	1,431	1,650	-	-
\$150,000 < \$200,000	441	2,726	-	-	444	772	-	-
\$200,000 < \$500,000	459	4,902	-	-	462	1,399	-	-
\$500,000 < \$1,000,000	88	2,519	-	-	88	689	-	-
\$1,000,000 or Greater	40	5,083	-	-	41	1,327	-	-
Total	18,347	39,909	2,147	172	18,611	11,256	1,441	826

Table 6

Selected Income and Tax Detail for Non-resident Tax Filers - Tax Year 2008

(\$ 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	85,077	13,200,294	56,693	5,535,123	38,313	4,041,451	18,894	436,337
\$25,000 < \$50,000	14,018	2,228,464	8,888	475,788	5,439	312,219	2,751	82,460
\$50,000 < \$75,000	6,301	1,199,446	4,861	564,076	3,076	520,616	1,373	67,885
\$75,000 < \$100,000	3,144	887,569	2,726	221,628	1,885	144,666	720	57,323
\$100,000 < \$150,000	2,721	960,898	2,734	389,896	2,011	190,909	742	45,642
\$150,000 < \$200,000	1,120	715,461	1,314	257,677	1,072	201,250	390	38,532
\$200,000 < \$500,000	1,708	1,112,174	2,080	592,192	1,804	628,684	655	30,457
\$500,000 < \$1,000,000	498	502,902	660	300,645	596	325,212	202	42,415
\$1,000,000 or Greater	331	564,085	441	467,437	428	665,718	143	8,600
Total	114,918	21,371,293	80,397	8,804,462	54,624	7,030,725	25,870	809,651

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	35,483	18,833,575	17,935	548,599	34,694	885,750	95,548	39,759,324
\$25,000 < \$50,000	4,812	1,149,239	2,721	70,686	4,574	1,421,306	15,228	5,619,801
\$50,000 < \$75,000	2,696	1,230,002	1,372	56,398	2,510	648,878	6,937	4,257,411
\$75,000 < \$100,000	1,697	466,792	747	23,113	1,489	329,400	3,482	2,072,023
\$100,000 < \$150,000	1,839	687,841	683	35,793	1,599	625,900	3,200	2,928,232
\$150,000 < \$200,000	1,016	675,674	326	35,605	926	642,687	1,418	2,507,218
\$200,000 < \$500,000	1,788	2,327,143	473	26,170	1,743	2,203,206	2,174	6,833,903
\$500,000 < \$1,000,000	605	1,147,347	136	8,430	611	1,343,319	668	3,652,926
\$1,000,000 or Greater	408	1,911,615	109	96,067	403	4,250,023	489	7,891,672
Total	50,344	28,429,228	24,502	900,861	48,549	12,350,469	129,144	75,522,510

Table 6

Selected Income and Tax Detail for Non-resident Tax Filers - Tax Year 2008

(\$ in thousands)

Maryland AGI	Maryland AGI		Standard Deductions		Itemized Deductions		Exemptions	
	Returns	Amount	Returns	Amount	Returns	Amount	Number	Amount
Less than \$25,000	83,471	(3,010,287)	26,467	22,719	30,397	56,643	239,683	27,498
\$25,000 < \$50,000	15,237	546,097	5,784	12,722	8,985	74,499	37,270	-
\$50,000 < \$75,000	6,945	423,434	1,581	3,934	5,194	62,568	18,545	-
\$75,000 < \$100,000	3,485	300,098	471	1,207	2,890	42,796	9,680	-
\$100,000 < \$150,000	3,201	387,438	256	625	2,813	51,735	9,141	-
\$150,000 < \$200,000	1,418	244,811	103	235	1,216	28,425	3,966	-
\$200,000 < \$500,000	2,174	651,969	107	256	1,902	66,589	6,194	-
\$500,000 < \$1,000,000	668	457,331	21	52	571	36,075	1,850	-
\$1,000,000 or Greater	490	1,488,131	(D)	(D)	399	102,528	1,245	-
Total	117,089	1,489,022	34,790	41,750	54,367	521,858	327,574	27,498

Maryland AGI	State Tax After Credits		Non-Refundable Earned Income Credit (EIC)		State Refundable EIC	
	Returns	Amount	Returns	Amount	Returns	Amount
Less than \$25,000	56,875	20,194	1,953	218	806	269
\$25,000 < \$50,000	15,236	25,151	158	63	25	8
\$50,000 < \$75,000	6,945	20,570	*	*	-	-
\$75,000 < \$100,000	3,485	15,213	-	-	-	-
\$100,000 < \$150,000	3,201	20,448	-	-	-	-
\$150,000 < \$200,000	1,417	13,671	-	-	-	-
\$200,000 < \$500,000	2,174	38,111	-	-	-	-
\$500,000 < \$1,000,000	668	28,365	-	-	-	-
\$1,000,000 or Greater	490	101,734	-	-	-	-
Total	90,491	283,457	2,111	281	831	277

Table 7

Selected Income and Tax Detail for Tax Filers Below Income Filing Thresholds (Residents & Non-residents) - Tax Year 2008

(\$ 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	190,711	363,395	144,534	490,738	32,814	5,725
\$5,000 < \$10,000	122,162	894,866	105,654	697,066	44,437	20,399
\$10,000 < \$15,000	17,050	208,332	13,415	134,656	11,620	9,251
\$15,000 or greater	4,200	69,953	3,347	47,871	1,723	1,685
Total	334,123	1,536,546	266,950	1,370,331	90,594	37,060

APPENDIX
MARYLAND AND FEDERAL
TAX FORMS

FORM 502 MARYLAND
RESIDENT INCOME TAX RETURN
OR FISCAL YEAR BEGINNING 2009, ENDING 2008



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 general taxing area in which you were a resident on the last day of the taxable period. (See Instruction 6)

Maryland _____ 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 widow(er) with dependent child _____

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

SPOUSE'S SOCIAL SECURITY NUMBER _____

PART-YEAR RESIDENT: If you began or ended legal residence in Maryland in 2008, 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 ☐ (B) ☐ 65 or over ☐ Blind ☐ 65 or over ☐ Blind

(C) Dependents _____

(D) If Dependent Child or disabled, does child have legal name? ☐ Yes ☐ No

(E) Regular ☐ (F) 65 or Over ☐

(A) Enter No. Checked _____ See Instruction 10 \$ _____

(B) Enter No. Checked _____ × \$1,000 \$ _____

(C) Enter No. Checked _____ See Instruction 10 \$ _____

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

INCOME

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

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

ADDITIONS TO INCOME (See Instruction 12)

2. Tax-exempt interest on state and local obligations (bonds) other than Maryland _____

3. State retirement pickup _____

4. Lump sum distributions (from worksheet in Instruction 12) _____

5. Other additions (Enter code letter(s) from Instruction 12) _____

6. Total additions to Maryland income (Add lines 2 through 5) _____

7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6) _____

SUBTRACTIONS FROM INCOME (See Instruction 13)

8. Taxable refunds, credits or offsets of state and local income taxes included in line 1 above _____

9. Child and dependent care expenses _____

10. Income from U.S. obligations _____

11. Pension exclusion from worksheet in Instruction 13 _____

12. Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1 above _____

13. Income received during period of nonresidence (See Instructions 26 and 29) _____

14. Other subtractions (Enter code letter(s) from Instruction 13) _____

15. Subtotal (Add lines 8 through 14) _____

16. Two-income subtraction from worksheet in Instruction 13 _____

17. Total subtractions from Maryland income (Add lines 15 and 16) _____

18. Maryland adjusted gross income (Subtract line 17 from line 7) _____

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

STANDARD DEDUCTION METHOD See Instruction 16 and worksheet. (Enter amount on line 19) ☐

ITEMIZED DEDUCTION METHOD Complete lines 19a and 19b ☐

Total federal itemized deductions (from line 29, federal Schedule A) _____

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 _____

19. Deduction amount (Part-year residents see Instruction 26 (l and m) and military personnel see Instruction 29) _____

20. Net income (Subtract line 19 from line 18) _____

21. Exemption amount from Exemptions area above (See Instruction 10) _____

22. Taxable net income (Subtract line 21 from line 20) _____

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FORM 502 MARYLAND
RESIDENT INCOME TAX RETURN



MARYLAND TAX COMPUTATION

23. Amount from line 22 (taxable net income) GO TO TAX TABLE, page 18. Enter the tax on line 24. _____

24. Maryland tax (from Tax Table or Computation Worksheet Schedules I or II) _____

25. Earned income credit (1/2 of federal earned income credit. See Instruction 18) _____

26. Poverty level credit (See Instruction 18) _____

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

28. Business tax credits (Attach Form 500CR) _____

29. Total credits (Add lines 25 through 28) _____

30. Maryland tax after credits (Subtract line 29 from line 24) If less than 0, enter 0. _____

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 _____

32. Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19) _____

33. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19) _____

34. Total credits (Add lines 32 and 33) _____

35. Local tax after credits (Subtract line 34 from line 31) If less than 0, enter 0 _____

36. Total Maryland and local tax (Add lines 30 and 35) _____

37. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 20) _____

38. Contribution to Fair Campaign Financing Fund (See Instruction 20) _____

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

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

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

42. 2008 estimated tax payments, amount applied from 2007 return and payment made with an extension request Form 502E _____

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

44. Refundable income tax credits from Part II, line 6 of Form 502CR (Attach Form 502CR. See Instruction 21) _____

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

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

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

48. Amount of overpayment TO BE APPLIED TO 2009 ESTIMATED TAX _____

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

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

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

For credit card or electronic payment check here ☐ and see Instruction 24.

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. _____

050 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 number on check. 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 _____

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2008

SOCIAL SECURITY # _____ SPOUSE'S SOCIAL SECURITY # _____

Your First Name _____ Last Name _____

Spouse's First Name _____ Last Name _____

PRESENT ADDRESS (No. and street) _____

City or Town _____ State _____ Zip Code _____

Check Only One Box

- 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 widow(er) with dependent child
 - ☐ Dependent taxpayer (Enter 0 in Exemption Box (A)—See Instruction 7)

RESIDENCE INFORMATION—See Instruction 9

Enter your state of legal residence. Were you a resident for the entire year of 2008?
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 2007? Yes ☐ No ☐

If "Yes," was it a ☐ Resident or a ☐ Nonresident return?
Advise dates you resided within Maryland for 2008. If none, enter "NONE"

EXEMPTIONS—See Instruction 10

(A) Yourself ☐ Spouse ☐ (B) ☐ 65 or over ☐ Blind ☐ 65 or over ☐ Blind

Check here if you are: Spouse is: ☐ 65 or over ☐ Blind

Exemption Amount

(A) Enter No. Checked See Instruction 10 \$ _____

(B) Enter No. Checked × \$1,000 \$ _____

(C) Enter No. Checked in Columns 4 & 5 See Instruction 10 \$ _____

(D) Enter the Total Exemption (Add A, B, and C) Total Amount \$ _____

INCOME AND ADJUSTMENTS INFORMATION (See Instruction 11)

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

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

ADDITIONS TO INCOME (See Instruction 12)

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

	Dollars	Cents
18		
19		
20		
21		

SUBTRACTIONS FROM INCOME (See Instruction 13)

- Taxable Military Income of Nonresident
- Other (Enter code letter(s) from Instruction 13)
- Total subtractions (Add lines 22 and 23)
- Maryland adjusted gross income before subtraction of non-Maryland income. (Subtract line 24 from line 21)

	Dollars	Cents
22		
23		
24		
25		

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

- STANDARD DEDUCTION METHOD** See Instruction 15 and worksheet. Enter amount on line 26a ☐
- ITEMIZED DEDUCTION METHOD** Complete lines 26b, c and d ☐
- Total federal itemized deductions (from line 29 federal Schedule A) ☐
- State and local income taxes included in federal Schedule A, line 5 ☐
- Net itemized deductions (Subtract line 26c from line 26b) ☐

	Dollars	Cents
26a		
26b		
26c		
26d		

- Deduction amount (Multiply lines 26a or 26d by the AGI factor) ☐ (from worksheet in Instruction 14) ☐

	Dollars	Cents
26		

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NAME _____ SSN _____

27. Net income (Subtract line 26 from line 25) 27

28. Total exemption amount (from EXEMPTIONS area, page 1) See Instruction 10 28

29. Enter your AGI factor (from worksheet in Instruction 14) 29

30. Maryland exemption allowance (Multiply line 28 by line 29) 30

31. Taxable net income (Subtract line 30 from line 27) Figure tax on Form 505NR 31

MARYLAND TAX COMPUTATION - COMPLETE FORM 505NR BEFORE CONTINUING

32a. Maryland tax from line 16 of Form 505NR (attach Form 505NR) 32a

32b. Special nonresident tax from line 17 of Form 505NR (attach Form 505NR) 32b

32c. Total Maryland tax. (Add lines 32a and 32b) 32c

33. Earned income credit from worksheet in Instruction 20 33

34. Poverty level credit from worksheet in Instruction 20 34

35. Other income tax credits for individuals from Part G, line 8 of Form 502CR. (Attach Form 502CR) 35

36. Business tax credits (Attach Form 500CR) 36

37. Total credits (Add lines 33 through 36) 37

38. Maryland tax after credits (Subtract line 37 from line 32c) If less than 0, enter 0. 38

39. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 21) 39

40. Contribution to Fair Campaign Financing Fund (See Instruction 21) 40

41. Contribution to Maryland Cancer Fund (See Instruction 21) 41

42. Total Maryland income tax and contributions (Add lines 38 through 41) 42

43. Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld) 43

44. 2008 estimated tax payments, amount applied from 2007 return, payments made with Form 502E and Form MW506NRS 44

45. Refundable earned income credit from worksheet in Instruction 20 45

46. Nonresident tax paid by pass-through entities (Attach Schedule K-1 or other statement) 46

47. Refundable income tax credits from Part H, line 6 of Form 502CR. (Attach Form 502CR. See Instruction 22) 47

48. Total payments and credits (Add lines 43 through 47) 48

49. Balance due (If line 42 is more than line 48, subtract line 48 from line 42) 49

50. Overpayment (If line 42 is less than line 48, subtract line 42 from line 48) 50

51. Amount of overpayment TO BE APPLIED TO 2009 ESTIMATED TAX 51

52. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 51 from line 50) See line 55 52

53. Interest charges from Form 502UP or for late filing (See Instruction 23) Total 53

54. TOTAL AMOUNT DUE (Add line 49 and line 53) IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN. 54

For credit card or electronic payment check here ☐ and see Instruction 25.

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) **050**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge. 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 number 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 08-50

Form 1040 U.S. Individual Income Tax Return 2008

Department of the Treasury—Internal Revenue Service

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning 2008, ending 20 OMB No. 1545-0074

Label (See instructions on page 14.) Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) ☐ You ☐ Spouse

Filing Status

1 ☐ Single 4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ☐

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ☐

5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

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

b ☐ Spouse

c Dependents:

(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☐ If qualifying child for child tax credit (see page 17)

If more than four dependents, see page 17.

d Total number of exemptions claimed

Income

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

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

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

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

b Qualified dividends (see page 21) 9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22) 10

11 Alimony received 11

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

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

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

15a IRA distributions 15a b Taxable amount (see page 23) 15b

16a Pensions and annuities 16a b Taxable amount (see page 24) 16b

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

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

19 Unemployment compensation 19

20a Social security benefits 20a b Taxable amount (see page 26) 20b

21 Other income. List type and amount (see page 26) 21

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

Adjusted Gross Income

23 Educator expenses (see page 26) 23

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

25 Health savings account deduction. Attach Form 8889 25

26 Moving expenses. Attach Form 3903 26

27 One-half of self-employment tax. Attach Schedule SE 27

28 Self-employed SEP, SIMPLE, and qualified plans 28

29 Self-employed health insurance deduction (see page 29) 29

30 Penalty on early withdrawal of savings 30

31a Alimony paid b Recipient's SSN 31a

32 IRA deduction (see page 30) 32

33 Student loan interest deduction (see page 33) 33

34 Tuition and fees deduction. Attach Form 8917 34

35 Domestic production activities deduction. Attach Form 8903 35

36 Add lines 23 through 31a and 32 through 35 36

37 Subtract line 36 from line 22. This is your adjusted gross income 37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88. Cat. No. 11320B Form 1040 (2008)

Form 1040 (2008) Page 2

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38

39a Check ☐ You were born before January 2, 1944, ☐ Blind. Total boxes checked ☐ 39a

if: ☐ Spouse was born before January 2, 1944, ☐ Blind. checked ☐ 39a

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ☐ 39b

c Check if standard deduction includes real estate taxes or disaster loss (see page 34) ☐ 39c

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40

41 Subtract line 40 from line 38 41

42 If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d 42

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43

44 Tax (see page 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 44

45 Alternative minimum tax (see page 39). Attach Form 6251 45

46 Add lines 44 and 45 46

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Credit for the elderly or the disabled. Attach Schedule R 49

50 Education credits. Attach Form 8863 50

51 Retirement savings contributions credit. Attach Form 8880 51

52 Child tax credit (see page 42). Attach Form 8901 if required 52

53 Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695 53

54 Other credits from Form: a ☐ 3900 b ☐ 8801 c ☐ 54

55 Add lines 47 through 54. These are your total credits 55

56 Subtract line 55 from line 46. If line 55 is more than line 46, enter -0- 56

57 Self-employment tax. Attach Schedule SE 57

58 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 58

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

60 Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H 60

61 Add lines 56 through 60. This is your total tax 61

Payments

62 Federal income tax withheld from Forms W-2 and 1099 62

63 2008 estimated tax payments and amount applied from 2007 return 63

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Excess social security and tier 1 RRTA tax withheld (see page 61) 65

66 Additional child tax credit. Attach Form 8812 66

67 Amount paid with request for extension to file (see page 61) 67

68 Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8865 68

69 First-time homebuyer credit. Attach Form 5405 69

70 Recovery rebate credit (see worksheet on pages 62 and 63) 70

71 Add lines 62 through 70. These are your total payments 71

Refund

72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid 72

Direct deposit? 73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ☐ 73a

☐ b Routing number ☐ c Type: ☐ Checking ☐ Savings

☐ d Account number ☐

74 Amount of line 72 you want applied to your 2009 estimated tax 74

Amount You Owe

75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65 75

76 Estimated tax penalty (see page 65) 76

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? ☐ Yes. Complete the following. ☐ No

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

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

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

Preparer's Use Only

Preparer's signature Date Check if self-employed ☐ Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

Printed on recycled paper

SCHEDULES A&B (Form 1040)		Schedule A—Itemized Deductions (Schedule B is on back)		OMB No. 1545-0074 2008 Attachment Sequence No. 07	
Department of the Treasury Internal Revenue Service (999)		▶ Attach to Form 1040. ▶ See instructions for Schedules A&B (Form 1040).		Your social security number	
Name(s) shown on Form 1040					
Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1 Medical and dental expenses (see page A-1).		1			
2 Enter amount from Form 1040, line 38		2			
3 Multiply line 2 by 7.5% (.075)		3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4			
Taxes You Paid (See page A-2.)		5 State and local (check only one box): a <input type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes		5	
6 Real estate taxes (see page A-5)		6			
7 Personal property taxes		7			
8 Other taxes. List type and amount ▶		8			
9 Add lines 5 through 8		9			
Interest You Paid (See page A-5.)		10 Home mortgage interest and points reported to you on Form 1098		10	
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶		11			
12 Points not reported to you on Form 1098. See page A-6 for special rules.		12			
13 Qualified mortgage insurance premiums (see page A-6)		13			
14 Investment interest. Attach Form 4952 if required. (See page A-6.)		14			
15 Add lines 10 through 14		15			
Gifts to Charity If you made a gift and got a benefit for it, see page A-7.		16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-7		16	
17 Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500		17			
18 Carryover from prior year		18			
19 Add lines 16 through 18		19			
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See page A-8.)		20	
Job Expenses and Certain Miscellaneous Deductions (See page A-9.)		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶		21	
22 Tax preparation fees		22			
23 Other expenses—investment, safe deposit box, etc. List type and amount ▶		23			
24 Add lines 21 through 23		24			
25 Enter amount from Form 1040, line 38		25			
26 Multiply line 25 by 2% (.02)		26			
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27			
Other Miscellaneous Deductions		28 Other—from list on page A-10. List type and amount ▶		28	
Total Itemized Deductions		29 Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter.		29	
30 If you elect to itemize deductions even though they are less than your standard deduction, check here		30			

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11330X Schedule A (Form 1040) 2008

Schedules A&B (Form 1040) 2008		OMB No. 1545-0074 Page 2	
Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.		Your social security number	
Schedule B—Interest and Ordinary Dividends		Attachment Sequence No. 08	
Part I Interest (See page B-1 and the instructions for Form 1040, line 8a.)		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 ▶	
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.		Amount	
2 Add the amounts on line 1		2	
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815		3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶		4	
Note. If line 4 is over \$1,500, you must complete Part III.			
Part II Ordinary Dividends (See page B-1 and the instructions for Form 1040, line 9a.)		5 List name of payer ▶	
Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.		Amount	
6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ▶		6	
Note. If line 6 is over \$1,500, you must complete Part III.			
Part III Foreign Accounts and Trusts (See page B-2.)		You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.	
7a At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.		Yes No	
b If "Yes," enter the name of the foreign country ▶			
8 During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		Yes No	

For Paperwork Reduction Act Notice, see Form 1040 instructions. Schedule B (Form 1040) 2008

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2008
Attachment
Sequence No. **12**

Your social security number

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

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

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 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 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11				
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12				
13 Capital gain distributions. See page D-2 of the instructions	13				
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet on page D-7 of the instructions	14				()
15 Net long-term capital gain or (loss). 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 or Form 1040NR instructions.

Cat. No. 11339H

Schedule D (Form 1040) 2008

Schedule D (Form 1040) 2008

Page **2**

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	
If line 16 is:		
<ul style="list-style-type: none"> • A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes . Go to line 18. <input type="checkbox"/> No . Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions ▶	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions ▶	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes . Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. <input type="checkbox"/> No . Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) }	21	()
Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes . Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <input type="checkbox"/> No . Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2008

SCHEDULE E (Form 1040) Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074 2008 Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service (99) Attach to Form 1040, 1040NR, or Form 1041. See instructions for Schedule E (Form 1040).

Name(s) shown on return Your social security number

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

1 List the type and address of each rental real estate property:

2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:

- 14 days or
- 10% of the total days rented at fair rental value? (See page E-3)

Yes No

Income:

3 Rents received, 3

4 Royalties received 4

Expenses:

5 Advertising 5

6 Auto and travel (see page E-4) 6

7 Cleaning and maintenance, 7

8 Commissions 8

9 Insurance 9

10 Legal and other professional fees 10

11 Management fees, 11

12 Mortgage interest paid to banks, etc. (see page E-5) 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-5) 20

21 Total expenses. Add lines 19 and 20 21

22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198 22

23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2 23

24 Income. Add positive amounts shown on line 22. Do not include any losses 24

25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here. 25

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 26

For Paperwork Reduction Act Notice, see page E-8 of the instructions. Cat. No. 11344L Schedule E (Form 1040) 2008

Schedule E (Form 1040) 2008 Attachment Sequence No. 13 Page 2

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

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

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check 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-7 before completing this section.

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

A B C D

Passive Income and Loss Nonpassive Income and Loss

(f) Passive loss allowed (attach Form 8582 if required) (g) Passive income from Schedule K-1 (h) Nonpassive loss from Schedule K-1 (i) Section 179 expense deduction from Form 4562 (j) Nonpassive income from Schedule K-1

A B C D

29a Totals b Totals

30 Add columns (g) and (i) of line 29a 30

31 Add columns (f), (h), and (j) of line 29b 31

32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below 32

Part III Income or Loss From Estates and Trusts

33 (a) Name (b) Employer identification number

A B

Passive Income and Loss Nonpassive Income and Loss

(c) Passive deduction or loss allowed (attach Form 8582 if required) (d) Passive income from Schedule K-1 (e) Deduction or loss from Schedule K-1 (f) Other income from Schedule K-1

A B

34a Totals b Totals

35 Add columns (d) and (f) of line 34a 35

36 Add columns (c) and (e) of line 34b 36

37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below 37

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

38 (a) Name (b) Employer identification number (c) Excess inclusion from Schedules Q, line 2c (see page E-7) (d) Taxable income (net loss) from Schedules Q, line 1b (e) Income from Schedules Q, line 3b

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

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below 40

41 Total income or (loss). Combine lines 26, 32, 37, 38, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶ 41

42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-8) 42

43 Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules 43

Schedule E (Form 1040) 2008

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Profit or Loss From Farming

► Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

► See instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2008

Attachment
Sequence No. 14

Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

B Enter code from Part IV

D Employer ID number (EIN), if any

C Accounting method: (1) ☐ Cash (2) ☐ Accrual

E Did you "materially participate" in the operation of this business during 2008? If "No," see page F-3 for limit on passive losses. ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	
2	Cost or other basis of livestock and other items reported on line 1.	2	
3	Subtract line 2 from line 1.	3	
4	Sales of livestock, produce, grains, and other products you raised	4	
5a	Cooperative distributions (Form(s) 1099-PATR)	5a	
5b	Taxable amount	5b	
6a	Agricultural program payments (see page F-3)	6a	
6b	Taxable amount	6b	
7	Commodity Credit Corporation (CCC) loans (see page F-3):		
a	CCC loans reported under election	7a	
b	CCC loans forfeited	7b	
7c	Taxable amount	7c	
8	Crop insurance proceeds and federal crop disaster payments (see page F-3):		
a	Amount received in 2008	8a	
8b	Taxable amount	8b	
c	If election to defer to 2009 is attached, check here <input type="checkbox"/> 8d Amount deferred from 2007	8d	
9	Custom hire (machine work) income	9	
10	Other income, including federal and state gasoline or fuel tax credit or refund (see page F-4)	10	
11	Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51.	11	

Part II Farm Expenses—Cash and Accrual Method.

Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

12	Car and truck expenses (see page F-5). Also attach Form 4562	12	
13	Chemicals	13	
14	Conservation expenses (see page F-5)	14	
15	Custom hire (machine work)	15	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5)	16	
17	Employee benefit programs other than on line 25	17	
18	Feed	18	
19	Fertilizers and lime	19	
20	Freight and trucking	20	
21	Gasoline, fuel, and oil	21	
22	Insurance (other than health)	22	
23	Interest:		
a	Mortgage (paid to banks, etc.)	23a	
b	Other	23b	
24	Labor hired (less employment credits)	24	
25	Pension and profit-sharing plans	25	
26	Rent or lease (see page F-6):		
a	Vehicles, machinery, and equipment	26a	
b	Other (land, animals, etc.)	26b	
27	Repairs and maintenance	27	
28	Seeds and plants	28	
29	Storage and warehousing	29	
30	Supplies	30	
31	Taxes	31	
32	Utilities	32	
33	Veterinary, breeding, and medicine	33	
34	Other expenses (specify):		
a	.....	34a	
b	.....	34b	
c	.....	34c	
d	.....	34d	
e	.....	34e	
f	.....	34f	
35	Total expenses. Add lines 12 through 34f. If line 34f is negative, see instructions	35	
36	Net farm profit or (loss). Subtract line 35 from line 11. Partnerships, see page F-7.		
•	If a profit, enter the profit on both Form 1040, line 18, and Schedule SE, line 1a; on Form 1040NR, line 19; or on Form 1041, line 6.		
•	If a loss, you must go to line 37.		
37	If you have a loss, you must check the box that describes your investment in this activity (see page F-7).		
•	If you checked 37a, enter the loss on both Form 1040, line 18, and Schedule SE, line 1a; on Form 1040NR, line 19; or on Form 1041, line 6.		
•	If you checked 37b, you must attach Form 6198. Your loss may be limited.		
37a	<input type="checkbox"/> All investment is at risk.		
37b	<input type="checkbox"/> Some investment is not at risk.		

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

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Part III Farm Income—Accrual Method (see page F-7).

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products	38	
39a	Cooperative distributions (Form(s) 1099-PATR)	39a	
39b	Taxable amount	39b	
40a	Agricultural program payments	40a	
40b	Taxable amount	40b	
41	Commodity Credit Corporation (CCC) loans:		
a	CCC loans reported under election	41a	
b	CCC loans forfeited	41b	
41c	Taxable amount	41c	
42	Crop insurance proceeds	42	
43	Custom hire (machine work) income	43	
44	Other income, including federal and state gasoline or fuel tax credit or refund	44	
45	Add amounts in the right column for lines 38 through 44.	45	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46	
47	Cost of livestock, produce, grains, and other products purchased during the year	47	
48	Add lines 46 and 47.	48	
49	Inventory of livestock, produce, grains, and other products at end of year	49	
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*.	50	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on Part I, line 11.	51	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51 and on Part I, line 11.

Part IV Principal Agricultural Activity Codes



File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or (b) you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six digit number on page 1, line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming

111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)

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Questions regarding this publication should be directed to:

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