

STATE OF MARYLAND
COMPTROLLER OF THE TREASURY
INCOME TAX DIVISION



SUMMARY REPORT

INDIVIDUAL INCOME TAX RETURNS FILED FOR THE YEAR 1975

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Note: Figures in the schedules that follow are actual figures for all individual income tax returns for the calendar year 1975.

1975SUMMARY REPORT - INDIVIDUAL INCOME TAX RETURNS

This Summary Report of individual income tax returns filed for the calendar year 1975 represents the ninth report of returns filed under the tax program enacted by the General Assembly of Maryland, Session of 1967.

The report covers 1,586,565 resident individual returns and 23,275 non-resident individual returns, filed for the calendar year 1975 which were received during the State's fiscal year ended June 30, 1976. The report represents a complete tabulation of each return and is not a mere sampling.

The graduated income tax rates which have been in effect for the years 1967 thru 1975 are as follows:

- 2 percent on the 1st. \$1,000 of net taxable income,
- 3 percent on the 2nd. \$1,000 of net taxable income,
- 4 percent on the 3rd. \$1,000 of net taxable income, and
- 5 percent on all net taxable income in excess of \$3,000.

GROSS INCOME AND NET TAXABLE INCOME

In this statement there is included 1,378,441 individual returns which had net taxable income and on which a tax was payable. It does not include 231,399 individual returns which although having a Maryland gross income, because of deductions and exemptions, had no net taxable income and thus paid no tax.

Total Federal adjusted gross income		\$21,054,398,555
Modifications: Additions	\$100,327,032	
Subtractions	<u>608,984,402</u>	508,657,370
Maryland Gross Income		<u>\$20,545,741,185</u>
Less: Total taxpayer's deductions		<u>2,739,488,580</u>
Net Income		<u>\$17,806,252,605</u>
Less: Total personal exemptions		<u>2,862,809,055</u>
Net Taxable Income		<u>\$14,943,443,550</u>

The modifications are the items of income that must be added to or subtracted from the Federal adjusted gross income to develop the Maryland adjusted gross income as provided in the Maryland law. Net modifications reduce the Federal base by 2.4 percent leaving 97.7 percent of the Federal adjusted gross income as the base for Maryland.

Taxpayer's deductions, which totaled \$2,739,488,580 represent 13.3 percent of the Maryland gross income. Personal exemptions totaled \$2,862,809,055 or 13.9 percent of the Maryland gross income.

After deductions and personal exemptions the net taxable income was \$14,943,443,550 or 72.7 percent of the Maryland gross income.

1975 Summary Report - ContinuedNET TAXABLE INCOME - STATE AND LOCAL INCOME TAX

<u>Individuals</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>Local Tax</u>	<u>Total State & Local Tax</u>
Residents	\$14,899,639,640	\$648,607,095	\$322,917,632	\$971,524,727
Non-Residents	<u>43,803,910</u>	<u>1,750,594</u>	<u>- (*)</u>	<u>1,750,594</u>
Totals	\$14,943,443,550	\$650,357,689	\$322,917,632	\$973,275,321

(*) Non-Residents are not subject to the Local income tax.

GROWTH - RESIDENT INDIVIDUAL RETURNS FILED

For the calendar year 1975 resident individual income tax returns filed totaled 1,586,565. This was a decrease of .80 percent under the calendar year 1974. For five years prior to 1975 the annual growth was approximately 2.73 percent.

EFFECTIVE TAX RATE

The effective tax rate for all individual returns filed for 1975, taking into account tax credits (\$3,376,793 for income tax paid to other states and \$156,463 for personal property taxes) was 4.35 percent. This compares with the effective rate of 4.31 percent for the calendar year 1974.

DEDUCTIONS - MANNER OF CLAIMING

	<u>Number of Returns</u>	<u>Percent of Total</u>
Taxpayers using the Tax Table, where the Standard Deduction has been allowed	578,712	36%
Taxpayers using Form 502 and claiming the standard deduction.	335,185	21%
Taxpayers using Form 502 and itemizing deductions	<u>695,943</u>	<u>43%</u>
Totals	1,609,840	100%

1975 Summary Report - ContinuedSTATUS TYPE OF RETURNS FILED

	<u>Number of returns</u>	<u>Percent to Total</u>
Single Taxpayers	695,676	43%
Joint returns of husband and wife	514,559	32%
Combined separate returns of husband and wife	311,036	19%
Married taxpayers filing separate returns	60,736	4%
Student/Child - Unearned Income	<u>27,833</u>	<u>2%</u>
Total	1,609,840	100%

LOCAL INCOME TAX

Under the law the 23 Counties and Baltimore City are authorized to impose a local income tax as a percentage of the State income tax. The local income tax is imposed by ordinance or resolution of the County Councils and County Commissioners of the various counties and by the Mayor and City Council of Baltimore City. The local income tax rates so imposed are certified to the Comptroller and he administers the local income tax and makes periodic distributions to them of their share.

For the calendar year 1975 Baltimore City and 18 Counties imposed the maximum 50 percent local income tax rate. Local income tax rates of the other 5 Counties were: Calvert 20 percent, Caroline 40 percent, Queen Anne's 40 percent, Talbot 35 percent and Worcester 20 percent.

Local Income Tax Payable	<u>1975</u>	<u>1974</u>	<u>Increase</u>	<u>Pct. of Increase</u>
-	\$322,917,632	\$299,224,783	\$23,692,849	7.9%

1975 Summary Report - Continued

TAX COLLECTION SOURCES - REFUNDS - NET RECEIPTS (Calendar Year)

	<u>Employer's Withholding</u>	<u>Estimated Tax Paid</u>	<u>Tax Balance Paid</u>	<u>Total Gross Receipts</u>	<u>Amount Refunded</u>	<u>Net Receipts</u>
Total	\$961,674,375	\$123,696,664	\$69,494,762	\$1,154,865,801	\$181,395,470	\$973,470,331
Percent to Gross Receipts	83.27%	10.72%	6.01%	100.00%	15.70%	84.30%

TOTAL COLLECTIONS FOR FISCAL YEAR

The total collections of the Income Tax Division for the fiscal year ended June 30, 1976, from all sources were \$1,451,538,218 and after the payment of refunds totaling \$192,240,598 left net receipts of \$1,259,297,620. See details on page 38 of this summary report.

ROUNDING

In many of the schedules included in this report the totals may vary to the extent of the rounding of figures to the nearest dollar.

1975	TAXABLE RETURNS - FEDERAL ADJUSTED GROSS INCOME - MODIFICATIONS - MARYLAND GROSS INCOME				1975
Subdivision	Taxable Returns Filed	Federal Adjusted Gross Income	Modifications		Maryland Gross Income
			Additions	Subtractions	
Allegany County	22,767	\$ 283,017,603	\$ 1,147,947	\$ 6,167,596	\$ 277,997,954
Anne Arundel County	110,915	1,721,637,162	5,619,625	45,669,402	1,681,587,385
Baltimore County	242,063	3,778,925,162	21,948,293	65,126,874	3,735,746,581
Baltimore City	249,907	2,955,844,850	11,195,395	39,809,052	2,927,231,193
Calvert County	7,979	116,938,447	642,510	3,420,900	114,160,057
Caroline County	6,234	73,580,141	163,035	840,139	72,903,037
Carroll County.	26,544	366,768,883	1,090,567	5,779,847	362,079,603
Cecil County	15,353	199,736,108	1,483,848	5,805,699	195,414,257
Charles County	16,811	262,166,466	960,266	6,428,777	256,697,955
Dorchester County	9,675	113,158,659	680,773	1,887,596	111,951,836
Frederick County	31,988	447,163,103	1,470,600	10,099,410	438,534,293
Garrett County	6,190	69,196,628	130,485	1,172,886	68,154,227
Harford County	40,167	608,223,103	1,783,458	15,166,079	594,840,482
Howard County	34,840	634,700,799	2,089,493	19,149,656	617,640,636
Kent County	4,833	62,047,906	647,447	1,483,114	61,212,239
Montgomery County	217,547	4,399,031,936	33,255,932	160,399,220	4,271,888,648
Prince George's County	230,455	3,586,560,685	7,102,026	129,614,586	3,464,048,125
Queen Anne's County	6,454	90,604,206	1,238,586	1,380,070	90,462,722
St. Mary's County	12,969	176,694,683	606,844	7,930,974	169,370,553
Somerset County	5,039	51,811,919	152,441	712,576	51,251,784
Talbot County	8,931	132,320,640	1,695,841	3,536,283	130,480,198
Washington County	34,483	443,338,636	1,362,547	9,263,076	435,438,107
Wicomico County	18,775	244,869,925	1,252,237	4,401,489	241,720,673
Worcester County	9,130	108,630,917	1,082,482	2,481,907	107,231,492
Non-Residents	8,392	127,429,988	1,524,354	61,257,194	67,697,148
Totals	1,378,441	\$21,054,398,555	\$100,327,032	\$608,984,402	\$20,545,741,185

TAXABLE RETURNS - MARYLAND GROSS INCOME - DEDUCTIONS - EXEMPTIONS - NET TAXABLE INCOME							1975
1975							
Subdivision	Taxable Returns Filed	Maryland Gross Income	Deductions	Exemptions		Net Taxable Income	
				Number	Amount		
Allegany County	22,767	\$ 277,997,954	\$ 29,641,508	\$ 62,799	\$ 49,618,841	\$ 198,737,605	
Anne Arundel County	110,915	1,681,587,385	230,293,314	303,761	238,709,291	1,212,584,780	
Baltimore County	242,063	3,735,746,581	456,334,125	626,776	495,939,093	2,783,473,363	
Baltimore City	249,907	2,927,231,193	329,700,837	627,258	498,601,829	2,098,928,527	
Calvert County	7,979	114,160,057	16,477,724	22,936	18,068,710	79,613,623	
Caroline County	6,234	72,903,037	7,527,387	16,958	13,439,033	51,936,617	
Carroll County	26,544	362,079,603	47,305,268	73,946	58,590,409	256,183,926	
Cecil County	15,353	195,414,257	24,273,577	44,484	34,865,004	136,275,676	
Charles County	16,811	256,697,955	39,127,301	51,701	40,768,264	176,802,390	
Dorchester County	9,675	111,951,836	13,291,220	24,745	19,653,937	79,006,679	
Frederick County	31,988	438,534,293	55,101,284	87,507	68,944,564	314,488,445	
Garrett County	6,190	68,154,227	7,626,092	17,830	14,088,738	46,439,397	
Harford County	40,167	594,840,482	83,480,144	116,494	91,752,282	419,608,056	
Howard County	34,840	617,640,636	90,312,538	96,831	75,408,291	451,919,807	
Kent County	4,833	61,212,239	7,565,220	12,886	10,165,548	43,481,471	
Montgomery County	217,547	4,271,888,648	635,200,980	577,462	448,679,930	3,188,007,738	
Prince George's County	230,455	3,464,048,125	510,103,280	603,383	467,966,055	2,485,978,790	
Queen Anne's County	6,454	90,462,722	11,659,932	17,606	13,972,312	64,830,478	
St. Mary's County	12,969	169,370,553	22,198,229	37,421	29,253,389	117,918,935	
Somerset County	5,039	51,251,784	6,367,346	13,360	10,611,596	34,272,842	
Talbot County	8,931	130,480,198	15,943,395	22,896	18,091,362	96,445,441	
Washington County	34,483	435,438,107	48,210,947	91,720	72,305,148	314,922,012	
Wicomico County	18,775	241,720,673	30,994,911	50,069	39,509,835	171,215,927	
Worcester County	9,130	107,231,492	12,290,969	23,266	18,373,408	76,567,115	
Non-Residents	8,392	67,697,148	8,461,052	20,012	15,432,186	43,803,910	
Totals	1,378,441	\$20,545,741,185	\$2,739,488,580	\$3,644,107	\$2,862,809,055	\$14,943,443,550	

1975

NET TAXABLE INCOME - NET STATE TAX - LOCAL TAX AND RATES

1975

7.

<u>Subdivision</u>	<u>Taxable Returns Filed</u>	<u>Net Taxable Income</u>	<u>Net State Tax*</u>	<u>Local Tax</u>	<u>Total State and Local Tax</u>	<u>Local Tax Rate</u>
Allegany County	22,767	\$ 198,737,605	\$ 8,412,750	\$ 4,212,538	\$ 12,625,288	50%
Anne Arundel County	110,915	1,212,584,780	52,947,826	26,503,481	79,451,307	50%
Baltimore County	242,063	2,783,473,363	122,255,581	61,231,023	183,486,604	50%
Baltimore City	249,907	2,098,928,527	88,702,853	44,395,224	133,098,077	50%
Calvert County	7,979	79,613,623	3,437,172	688,877	4,126,049	20%
Caroline County	6,234	51,936,617	1,871,616	867,757	2,739,373	40%
Carroll County	26,544	256,183,926	10,889,558	5,450,218	16,339,776	50%
Cecil County	15,353	136,275,676	4,471,073	2,887,368	7,358,441	50%
Charles County	16,811	176,802,390	7,665,591	3,835,596	11,501,187	50%
Dorchester County	9,675	79,006,679	3,148,399	1,638,306	4,786,705	50%
Frederick County	31,988	314,488,445	13,479,065	6,744,960	20,224,025	50%
Garrett County	6,190	46,439,397	1,919,269	961,526	2,880,795	50%
Harford County	40,167	419,608,056	18,134,655	9,103,748	27,238,403	50%
Howard County	34,840	451,919,807	20,137,282	10,078,756	30,216,038	50%
Kent County	4,833	43,481,471	1,690,386	924,872	2,615,258	50%
Montgomery County	217,547	3,188,007,738	144,166,961	72,318,367	216,485,328	50%
Prince George's County	230,455	2,485,978,790	108,526,471	54,302,249	162,828,720	50%
Queen Anne's County	6,454	64,830,478	2,693,644	1,122,098	3,815,742	40%
St. Mary's County	12,969	117,918,935	5,034,816	2,519,566	7,554,382	50%
Somerset County	5,039	34,272,842	1,377,588	693,597	2,071,185	50%
Talbot County	8,931	96,445,441	4,176,845	1,474,090	5,650,935	35%
Washington County	34,483	314,922,012	13,368,947	6,694,032	20,062,979	50%
Wicomico County	18,775	171,215,927	6,953,742	3,625,760	10,579,502	50%
Worcester County	9,130	76,567,115	3,145,005	643,623	3,788,628	20%
Non-Residents	<u>8,392</u>	<u>43,803,910</u>	<u>1,750,594</u>	<u>-</u>	<u>1,750,594</u>	<u>-</u>
Totals	1,378,441	\$14,943,443,550	\$650,357,689	\$322,917,632	\$973,275,321	

*Net Tax after Foreign State and
Personal Property Tax Credits.
Includes unpaid tax balance.

1975		ADJUSTED GROSS INCOME CLASSES - DEDUCTIONS - EXEMPTIONS - NET TAXABLE INCOME					1975
Maryland Adjusted Gross Income		Number Returns Filed	Maryland Adjusted Gross Income	Total Deductions	Exemptions		Net Taxable Income
					Number	Amount	
Non-Taxable Returns		231,399	\$ 114,163,824	\$ 84,458,492	413,376	\$ 327,095,846	\$ NONE
Under	\$ 1,000	5,175	3,957,395	406,375	6,414	2,290,978	1,260,042
\$ 1,000 -	1,999	28,381	42,503,609	4,453,036	32,941	20,474,059	17,576,514
2,000 -	2,999	55,989	144,446,290	15,472,536	69,829	50,041,930	78,931,824
3,000 -	3,999	68,633	240,497,917	27,407,927	101,415	75,818,696	137,271,294
4,000 -	4,999	69,813	314,434,247	38,254,948	121,266	92,319,697	183,859,602
5,000 -	5,999	70,408	387,078,276	47,396,279	136,445	104,915,618	234,766,379
6,000 -	6,999	68,885	447,717,969	52,154,637	141,094	109,331,725	286,231,607
7,000 -	7,999	69,440	520,757,054	59,678,047	148,657	115,833,742	345,245,265
8,000 -	8,999	67,077	569,944,015	65,818,766	150,464	117,807,798	386,317,451
9,000 -	9,999	64,138	609,062,752	71,955,114	149,822	117,752,154	419,355,484
10,000 -	14,999	275,923	3,432,879,003	446,013,971	755,287	597,476,583	2,389,388,449
15,000 -	19,999	207,664	3,599,458,658	501,141,626	668,947	532,132,094	2,566,184,938
20,000 -	29,999	214,364	5,175,651,849	740,083,226	742,297	591,956,324	3,843,612,299
30,000 -	39,999	69,602	2,374,333,880	327,080,343	255,637	204,064,417	1,843,189,120
40,000 -	49,999	21,557	951,102,099	124,549,931	80,246	64,050,863	762,501,305
50,000 -	74,999	14,192	840,529,939	106,352,499	54,727	43,690,958	690,486,482
75,000 -	99,999	3,859	329,398,759	41,641,392	15,344	12,253,242	275,504,125
100,000 -	149,999	2,172	258,237,767	30,677,289	8,753	6,991,657	220,568,821
150,000 -	199,999	605	103,387,718	12,617,105	2,388	1,904,323	88,866,290
200,000 and Over		564	200,361,989	26,333,533	2,134	1,702,197	172,326,259
Totals							
Taxable Returns		1,378,441	\$20,545,741,185	\$2,739,488,580	3,644,107	\$2,862,809,055	\$14,943,443,550
Non-Taxable Returns		231,399	114,163,824	84,458,492	413,376	327,095,846	NONE
Total - All Returns		1,609,840	\$20,659,905,009	\$2,823,947,072	4,057,483	\$3,189,904,901	\$14,943,443,550

1975

NET TAXABLE INCOME - NET STATE TAX - LOCAL TAX - BY ADJUSTED GROSS INCOME CLASSES

1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax*</u>	<u>Local Tax</u>	<u>Total State & Local Tax</u>
Non-Taxable Returns		231,399	\$ None	\$ None	\$ None	\$ None
Under	\$ 1,000	5,175	1,260,042	20,161	12,596	32,757
\$ 1,000 -	1,999	28,381	17,576,514	360,111	173,290	533,401
2,000 -	2,999	55,989	78,931,824	1,838,381	896,341	2,734,722
3,000 -	3,999	68,633	137,271,294	3,619,513	1,769,975	5,389,488
4,000 -	4,999	69,813	183,859,602	5,494,991	2,692,029	8,187,020
5,000 -	5,999	70,408	234,766,379	7,816,945	3,838,772	11,655,717
6,000 -	6,999	68,885	286,231,607	10,289,942	5,071,596	15,361,538
7,000 -	7,999	69,440	345,245,265	13,067,308	6,450,017	19,517,325
8,000 -	8,999	67,077	386,245,265	15,152,835	7,482,336	22,635,171
9,000 -	9,999	64,138	419,355,484	16,888,518	8,344,608	25,233,126
10,000 -	14,999	275,923	2,389,388,449	99,985,354	49,634,098	149,619,452
15,000 -	19,999	207,664	2,566,184,938	111,343,426	55,331,293	166,674,719
20,000 -	29,999	214,364	3,843,612,299	172,753,711	85,894,639	258,648,350
30,000 -	39,999	69,602	1,843,189,120	85,857,479	42,688,451	128,545,930
40,000 -	49,999	21,557	762,501,305	36,055,086	17,929,430	53,984,516
50,000 -	74,999	14,192	690,486,482	33,075,951	16,440,455	49,516,406
75,000 -	99,999	3,859	275,504,125	13,319,374	6,613,855	19,933,229
100,000 -	149,999	2,172	220,568,821	10,701,289	5,332,642	16,033,931
150,000 -	199,999	605	88,866,290	4,262,895	2,149,815	6,412,710
200,000 and Over		564	172,326,259	8,454,419	4,171,394	12,625,813
Totals		1,609,840	\$14,943,443,550	\$650,357,689	\$322,917,632	\$973,275,321

*Net Tax after Foreign State and
Personal Property Tax Credits.
Includes unpaid tax balances.

1975	NON -TAXABLE RETURNS - FEDERAL ADJUSTED GROSS INCOME - MODIFICATIONS - MARYLAND GROSS INCOME					1975
	Subdivision	Non-Taxable Returns	Federal Adjusted Gross Income	Modifications Additions	Subtractions	Maryland Gross Income
	Allegany County	4,234	\$ 2,394,328	\$ 12,167	\$ 559,821	\$ 1,846,674
	Anne Arundel County	16,488	15,388,837	100,824	7,153,630	8,336,031
	Baltimore County	33,477	16,912,170	1,130,560	4,361,265	13,681,465
	Baltimore City	48,377	26,995,784	275,859	4,426,868	22,844,775
	Calvert County	1,617	1,344,450	18,648	225,535	1,137,563
	Caroline County	1,525	739,596	3,458	111,990	631,563
	Carroll County	3,675	2,201,258	64,432	593,637	1,672,053
	Cecil County	2,873	1,884,994	10,351	569,789	1,325,556
	Charles County	3,104	3,067,999	12,504	1,162,295	1,918,208
	Dorchester County	2,480	1,062,585	4,660	131,155	936,090
	Frederick County	4,890	3,700,799	36,760	998,140	2,739,419
	Garrett County	1,451	865,895	1,270	256,352	610,813
	Harford County	6,452	6,087,056	104,438	2,415,217	3,776,277
	Howard County	4,348	3,437,500	26,924	1,762,370	1,702,054
	Kent County	1,113	711,738	3,233	111,474	603,497
	Montgomery County	29,220	31,221,120	1,607,185	15,216,669	17,611,636
	Prince George's County	31,845	35,157,104	171,417	16,760,262	18,568,259
	Queen Anne's County	1,539	846,477	5,349	126,533	725,293
	St. Mary's County	2,588	3,627,255	14,722	1,844,354	1,797,623
	Somerset County	1,802	893,104	2,092	145,341	749,855
	Talbot County	1,661	1,445,776	167,402	523,264	1,089,914
	Washington County	5,687	3,092,213	15,546	744,804	2,362,955
	Wicomico County	3,714	2,034,470	79,168	453,213	1,660,425
	Worcester County	2,356	1,410,381	-	180,409	1,229,972
	Non-Residents	14,883	125,764,916	348,749	121,507,312	4,606,353
	Totals	231,399	\$292,287,805	\$4,217,718	\$182,341,699	\$114,163,824

<u>1975</u>	<u>NUMBER OF RETURNS FILED - NET TAXABLE INCOME</u>				<u>1975</u>
	<u>Taxable Returns</u>	<u>Net Taxable Income</u>	<u>Non-Taxable Returns</u>	<u>Total Returns</u>	<u>Total Net Taxable Income</u>
<u>Subdivision</u>					
Allegany County	22,767	\$ 198,737,605	4,234	27,001	\$ 198,737,605
Anne Arundel County	110,915	1,212,584,780	16,488	127,403	1,212,584,780
Baltimore County	242,063	2,783,473,363	33,477	275,540	2,783,473,363
Baltimore City	249,907	2,098,928,527	48,377	298,284	2,098,928,527
Calvert County	7,979	79,613,623	1,617	9,596	79,613,623
Caroline County	6,234	51,936,617	1,525	7,759	51,936,617
Carroll County	26,544	256,183,926	3,675	30,219	256,183,926
Cecil County	15,353	136,275,676	2,873	18,226	136,275,676
Charles County	16,811	176,802,390	3,104	19,915	176,802,390
Dorchester County	9,675	79,006,679	2,480	12,155	79,006,679
Frederick County	31,988	314,488,445	4,890	36,878	314,488,445
Garrett County	6,190	46,439,397	1,451	7,641	46,439,397
Harford County	40,167	419,608,056	6,452	46,619	419,608,056
Howard County	34,840	451,919,807	4,348	39,188	451,919,807
Kent County	4,833	43,481,471	1,113	5,946	43,481,471
Montgomery County	217,547	3,188,007,738	29,220	246,767	3,188,007,738
Prince George's County	230,455	2,485,978,790	31,845	262,300	2,485,978,790
Queen Anne's County	6,454	64,830,478	1,539	7,993	64,830,478
St. Mary's County	12,969	117,918,935	2,588	15,557	117,918,935
Somerset County	5,039	34,272,842	1,802	6,841	34,272,842
Talbot County	8,931	96,445,441	1,661	10,592	96,445,441
Washington County	34,483	314,922,012	5,687	40,170	314,922,012
Wicomico County	18,775	171,215,927	3,714	22,489	171,215,927
Worcester County	9,130	76,567,115	2,356	11,486	76,567,115
Total - Residents	1,370,049	\$14,899,639,640	216,516	1,586,565	\$14,899,639,640
Non-Residents	8,392	43,803,910	14,883	23,275	43,803,910
Totals - All Returns	1,378,441	\$14,943,443,550	231,399	1,609,840	\$14,943,443,550

1975 ALLEGANY COUNTY

ADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAX

ALLEGANY COUNTY 1975

Maryland Adjusted Gross Income		Number of Returns	Net Taxable Income	Net State Tax	50% Local Tax	Total State and Local Tax	Average Tax State & Local
Non-Taxable Returns		4,234	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	74	19,649	375	188	563	7.61
\$ 1,000 -	1,999	326	196,534	3,587	2,009	5,596	17.17
2,000 -	2,999	766	1,072,405	25,005	12,522	37,527	48.99
3,000 -	3,999	1,167	2,222,746	58,052	29,026	87,078	74.62
4,000 -	4,999	1,443	3,625,507	106,880	53,506	160,386	111.15
5,000 -	5,999	1,490	4,627,306	150,036	75,119	225,155	151.11
6,000 -	6,999	1,395	5,465,107	192,096	96,089	288,185	206.58
7,000 -	7,999	1,279	5,935,581	218,231	109,203	327,434	256.01
8,000 -	8,999	1,291	7,179,353	277,575	138,920	416,495	322.61
9,000 -	9,999	1,324	8,273,022	328,252	164,322	492,574	372.03
10,000 -	14,999	6,154	53,102,253	2,222,190	1,112,454	3,334,644	541.87
15,000 -	19,999	3,414	42,940,277	1,870,122	935,662	2,805,784	821.85
20,000 -	29,999	1,980	36,294,665	1,631,552	817,419	2,448,971	1,236.85
30,000 -	39,999	342	9,369,687	436,915	219,118	656,033	1,918.23
40,000 -	49,999	121	4,473,684	212,538	106,661	319,199	2,638.01
50,000 -	74,999	136	6,916,581	333,806	167,269	501,075	3,684.38
75,000 -	99,999	38	2,769,677	135,006	67,756	202,762	5,335.84
100,000 -	149,999	17	1,834,865	90,472	45,241	135,713	7,983.12
150,000 -	199,999	5	804,310	39,760	19,904	59,664	11,932.80
200,000 and Over		5	1,614,396	80,300	40,150	120,450	24,090.00
Totals		27,001	\$198,737,605	\$8,412,750	\$4,212,538	\$12,625,288	\$ 467.58

1975 ANNE ARUNDEL COUNTY

ADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAX

ANNE ARUNDEL COUNTY 1975

Maryland Adjusted Gross Income		Number of Returns	Net Taxable Income	Net State Tax	50% Local Tax	Total State and Local Tax	Average Tax State & Local
Non-Taxable Returns		16,488	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	364	88,710	1,728	947	2,675	7.35
\$ 1,000 -	1,999	2,050	1,286,932	26,437	13,237	39,674	19.35
2,000 -	2,999	4,114	5,868,510	137,267	68,778	206,045	50.08
3,000 -	3,999	5,078	10,342,551	274,530	137,425	411,955	81.13
4,000 -	4,999	4,980	13,330,681	401,882	201,233	603,115	121.11
5,000 -	5,999	4,729	16,000,393	537,252	268,972	806,224	170.49
6,000 -	6,999	4,789	20,198,415	732,090	366,562	1,098,652	229.41
7,000 -	7,999	4,921	24,752,696	943,469	472,224	1,415,693	287.68
8,000 -	8,999	4,607	26,492,479	1,043,237	521,918	1,565,155	339.73
9,000 -	9,999	4,498	29,282,951	1,183,744	592,066	1,775,810	394.80
10,000 -	14,999	22,120	188,939,348	7,958,990	3,981,933	11,940,923	539.82
15,000 -	19,999	20,153	245,433,522	10,722,191	5,363,442	16,085,633	798.18
20,000 -	29,999	20,755	369,799,302	16,661,522	8,337,503	24,999,025	1,204.48
30,000 -	39,999	5,225	138,869,341	6,474,579	3,240,629	9,715,208	1,859.37
40,000 -	49,999	1,405	49,579,742	2,351,583	1,177,296	3,528,879	2,511.66
50,000 -	74,999	769	37,540,264	1,803,780	905,673	2,709,453	3,523.35
75,000 -	99,999	221	16,005,339	775,493	390,483	1,165,976	5,275.91
100,000 -	149,999	91	9,652,172	468,877	237,271	706,148	7,759.87
150,000 -	199,999	23	3,069,705	148,858	75,693	224,551	9,763.09
200,000 and Over		23	6,051,727	300,317	150,196	450,513	19,587.52
Totals		127,403	\$1,212,584,780	\$52,947,826	\$26,503,481	\$79,451,307	\$ 623.62

1975 BALTIMORE COUNTY

ADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAX

BALTIMORE COUNTY 1975

Maryland Adjusted Gross Income		Number of Returns	Net Taxable Income	Net State Tax	50% Local Tax	Total State and Local Tax	Average Tax State & Local
Non-Taxable Returns		33,477	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	607	128,406	1,198	1,169	2,367	3.90
\$ 1,000 -	1,999	4,510	2,659,326	53,973	27,081	81,054	17.97
2,000 -	2,999	8,933	12,805,120	297,999	149,239	447,238	50.07
3,000 -	3,999	10,663	21,894,671	580,046	290,388	870,434	81.63
4,000 -	4,999	10,409	28,138,892	847,900	424,432	1,272,332	122.23
5,000 -	5,999	10,921	37,374,125	1,258,514	629,883	1,888,397	172.91
6,000 -	6,999	11,105	47,731,723	1,738,590	870,004	2,608,594	234.90
7,000 -	7,999	11,026	56,339,316	2,155,650	1,078,435	3,234,085	293.31
8,000 -	8,999	10,705	63,465,470	2,515,899	1,258,521	3,774,420	352.58
9,000 -	9,999	10,765	72,421,936	2,944,554	1,473,269	4,417,823	410.39
10,000 -	14,999	51,557	458,668,763	19,445,424	9,729,544	29,174,968	565.88
15,000 -	19,999	42,314	534,458,376	23,423,898	11,719,945	35,143,843	830.55
20,000 -	29,999	40,610	742,733,414	33,499,598	16,761,242	50,260,840	1,237.65
30,000 -	39,999	10,122	272,843,529	12,714,187	6,364,815	19,079,002	1,884.90
40,000 -	49,999	3,356	120,672,904	5,728,598	2,869,659	8,598,257	2,562.06
50,000 -	74,999	2,730	134,544,738	6,469,239	3,246,000	9,715,239	3,558.70
75,000 -	99,999	938	67,154,173	3,265,176	1,637,951	4,903,127	5,227.21
100,000 -	149,999	532	54,151,802	2,629,470	1,329,674	3,959,144	7,442.00
150,000 -	199,999	140	20,821,937	996,262	513,932	1,510,194	10,787.10
200,000 and Over		120	34,464,742	1,689,406	855,840	2,545,246	21,210.38
Totals		275,540	\$2,783,473,363	\$122,255,581	\$61,231,023	\$183,486,604	\$ 665.92

1975 BALTIMORE CITY

ADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAX

BALTIMORE CITY 1975

<u>Maryland Adjusted Gross Income</u>	<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns	48,377	\$ None	\$ None	\$ None	\$ None	\$ -
Under \$ 1,000	522	108,604	2,267	1,321	3,588	6.87
\$ 1,000 - 1,999	3,009	1,748,846	35,781	17,914	53,695	17.84
2,000 - 2,999	10,542	14,153,972	328,338	164,316	492,654	46.73
3,000 - 3,999	15,464	29,066,697	756,680	378,613	1,135,293	73.42
4,000 - 4,999	16,813	42,089,397	1,239,273	620,144	1,859,417	110.59
5,000 - 5,999	17,903	58,173,267	1,924,807	963,094	2,887,901	161.31
6,000 - 6,999	17,329	70,681,431	2,536,530	1,268,703	3,805,233	219.59
7,000 - 7,999	18,312	90,340,622	3,429,675	1,715,428	5,145,103	280.97
8,000 - 8,999	17,508	100,854,441	3,982,159	1,991,419	5,973,578	341.19
9,000 - 9,999	15,633	102,551,675	4,162,043	2,081,437	6,243,480	399.38
10,000 - 14,999	56,294	492,274,649	20,812,758	10,410,185	31,222,943	554.64
15,000 - 19,999	31,858	401,606,560	17,472,453	8,742,974	26,215,427	822.88
20,000 - 29,999	21,045	382,363,002	17,127,165	8,568,407	25,695,572	1,220.98
30,000 - 39,999	4,137	112,823,673	5,248,222	2,627,252	7,875,474	1,903.67
40,000 - 49,999	1,419	51,640,793	2,448,707	1,228,545	3,677,252	2,591.44
50,000 - 74,999	1,328	65,958,155	3,166,035	1,589,056	4,755,091	3,580.64
75,000 - 99,999	412	29,875,837	1,445,759	727,996	2,173,755	5,276.10
100,000 - 149,999	262	26,474,082	1,292,384	650,005	1,942,389	7,413.70
150,000 - 199,999	52	8,026,668	393,322	198,264	591,586	11,376.65
200,000 and Over	65	18,116,156	898,495	450,151	1,348,646	20,748.40
Totals	298,284	\$2,098,928,527	\$88,702,853	\$44,395,224	\$133,098,077	\$ 446.21

1975 CALVERT COUNTY

ADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAX

CALVERT COUNTY 1975

Maryland Adjusted Gross Income		Number of Returns	Net Taxable Income	Net State Tax	20% Local Tax	Total State and Local Tax	Average Tax State & Local
Non-Taxable Returns		1,617	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	19	4,004	76	15	91	4.79
\$ 1,000 -	1,999	108	68,530	1,314	277	1,591	14.73
2,000 -	2,999	312	420,971	9,795	1,964	11,759	37.69
3,000 -	3,999	428	803,558	21,056	4,230	25,286	59.08
4,000 -	4,999	420	1,043,421	30,572	6,138	36,710	87.40
5,000 -	5,999	426	1,338,064	43,610	8,743	52,353	122.89
6,000 -	6,999	370	1,425,297	50,428	10,096	60,524	163.58
7,000 -	7,999	425	2,020,546	75,420	15,123	90,543	213.04
8,000 -	8,999	366	2,005,133	77,930	15,608	93,538	255.57
9,000 -	9,999	375	2,208,349	87,164	17,445	104,609	278.96
10,000	14,999	1,563	12,787,859	533,186	106,728	639,914	409.41
15,000	19,999	1,408	16,538,113	718,250	144,007	862,257	612.40
20,000	29,999	1,299	22,926,582	1,031,103	206,604	1,237,707	952.82
30,000	39,999	310	8,196,755	381,086	76,298	457,384	1,475.43
40,000	49,999	68	2,376,213	112,529	22,511	135,040	1,985.88
50,000	74,999	52	2,631,794	125,459	25,417	150,876	2,901.46
75,000	99,999	17	1,239,885	60,463	12,127	72,590	4,270.00
100,000	149,999	9	963,976	47,302	9,460	56,762	6,306.89
150,000 and Over		4	614,573	30,429	6,086	36,515	9,128.75
Totals		9,596	\$79,613,623	\$3,437,172	\$688,877	\$4,126,049	\$ 429.98

1975 CAROLINE COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXCAROLINE COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>40% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		1,525	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	18	3,811	50	26	76	4.22
\$ 1,000 -	1,999	109	60,895	1,235	502	1,737	15.93
2,000 -	2,999	305	408,193	8,646	3,770	12,416	40.70
3,000 -	3,999	419	780,066	19,124	8,110	27,234	64.99
4,000 -	4,999	464	1,122,348	31,212	13,146	44,358	95.59
5,000 -	5,999	470	1,475,840	45,017	19,215	64,232	136.66
6,000 -	6,999	404	1,569,543	50,377	21,875	72,252	178.84
7,000 -	7,999	353	1,662,711	54,328	24,442	78,770	223.14
8,000 -	8,999	377	2,023,118	65,013	30,891	95,904	254.38
9,000 -	9,999	327	2,016,777	68,220	31,480	99,700	304.89
10,000 -	14,999	1,382	11,753,008	391,664	192,361	584,025	422.59
15,000 -	19,999	854	10,788,533	375,594	184,676	560,270	656.05
20,000 -	29,999	552	10,190,328	388,173	182,734	570,907	1,034.25
30,000 -	39,999	115	3,200,815	145,370	59,810	205,180	1,784.17
40,000 -	49,999	38	1,462,881	66,419	27,869	94,288	2,481.26
50,000 -	74,999	31	1,697,317	76,456	32,963	109,419	3,529.64
75,000 -	99,999	7	507,386	24,783	9,913	34,696	4,956.57
100,000 and Over		9	1,213,047	59,935	23,974	83,909	9,323.22
Totals		7,759	\$51,936,617	\$1,871,616	\$867,757	\$2,739,373	\$ 353.05

1975 CARROLL COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXCARROLL COUNTY 1975

<u>Maryland Adjusted Gross Income</u>	<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns	3,675	\$ None	\$ None	\$ None	\$ None	\$ -
Under \$ 1,000	66	16,877	306	162	468	7.09
\$ 1,000 - 1,999	416	249,801	5,050	2,544	7,594	18.25
2,000 - 2,999	858	1,207,481	28,078	14,056	42,134	49.11
3,000 - 3,999	1,300	2,616,166	68,811	34,481	103,292	79.46
4,000 - 4,999	1,272	3,336,980	99,559	49,825	149,384	117.44
5,000 - 5,999	1,398	4,665,591	155,232	77,675	232,907	166.60
6,000 - 6,999	1,347	5,535,800	198,347	99,243	297,590	220.93
7,000 - 7,999	1,312	6,453,956	242,973	121,519	364,492	277.81
8,000 - 8,999	1,325	7,589,957	296,308	148,210	444,518	335.99
9,000 - 9,999	1,253	7,835,684	310,553	155,350	465,903	371.83
10,000 - 14,999	5,996	49,683,290	2,038,706	1,020,070	3,058,776	510.14
15,000 - 19,999	4,892	59,564,241	2,562,063	1,281,454	3,843,517	785.67
20,000 - 29,999	4,070	72,237,152	3,226,651	1,614,871	4,841,522	1,189.56
30,000 - 39,999	695	18,700,440	865,649	434,265	1,299,914	1,870.38
40,000 - 49,999	191	6,994,261	331,271	166,209	497,480	2,604.61
50,000 - 74,999	105	5,376,595	258,973	129,551	388,524	3,700.23
75,000 - 99,999	33	2,436,032	118,338	59,254	177,592	5,381.58
100,000 and Over	15	1,683,622	82,690	41,479	124,169	8,277.93
Totals	30,219	\$256,183,926	\$10,889,558	\$5,450,218	\$16,339,776	\$ 540.71

1975 CECIL COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXCECIL COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		2,873	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	52	11,315	162	109	271	5.21
\$ 1,000 -	1,999	271	164,641	3,098	1,678	4,776	17.62
2,000 -	2,999	626	846,698	18,326	9,836	28,162	44.99
3,000 -	3,999	815	1,563,689	38,132	20,472	58,604	71.91
4,000 -	4,999	941	2,322,162	63,978	34,318	98,296	104.46
5,000 -	5,999	856	2,679,838	77,753	43,642	121,395	141.82
6,000 -	6,999	862	3,245,447	93,589	56,441	150,030	174.05
7,000 -	7,999	823	3,717,107	113,122	68,347	181,469	220.50
8,000 -	8,999	900	4,745,421	146,355	90,516	236,871	263.19
9,000 -	9,999	840	5,018,215	162,109	98,390	260,499	310.12
10,000 -	14,999	3,882	31,501,223	933,548	648,546	1,582,094	407.55
15,000 -	19,999	2,334	28,582,604	887,791	617,094	1,504,885	644.77
20,000 -	29,999	1,634	29,171,159	977,871	653,808	1,631,679	998.58
30,000 -	39,999	309	8,419,005	324,695	196,150	520,845	1,685.58
40,000 -	49,999	86	3,159,939	132,501	75,221	207,722	2,415.37
50,000 -	74,999	80	3,821,284	159,800	92,024	251,824	3,147.80
75,000 -	99,999	16	1,144,379	53,487	27,901	81,388	5,086.75
100,000 -	149,999	12	1,249,988	55,383	30,660	86,043	7,170.25
150,000 -	199,999	7	1,013,140	36,167	25,024	61,191	8,741.57
200,000 and Over		7	3,898,422	193,206	97,191	290,397	41,485.29
Totals		18,226	\$136,275,676	\$4,471,073	\$2,887,368	\$7,358,441	\$ 403.73

1975 CHARLES COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXCHARLES COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		3,104	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	54	12,770	271	169	440	8.15
\$ 1,000 -	1,999	238	141,085	2,938	1,469	4,407	18.52
2,000 -	2,999	639	895,272	20,870	10,441	31,311	49.00
3,000 -	3,999	789	1,529,236	40,202	20,142	60,344	76.48
4,000 -	4,999	798	2,052,807	61,263	30,728	91,991	115.28
5,000 -	5,999	764	2,507,791	83,656	41,851	125,507	164.28
6,000 -	6,999	692	2,762,160	98,818	49,470	148,288	214.29
7,000 -	7,999	672	3,191,455	120,131	60,149	180,280	268.27
8,000 -	8,999	680	3,715,470	145,718	72,974	218,692	321.61
9,000 -	9,999	646	3,966,535	158,392	79,226	237,618	367.83
10,000 -	14,999	3,065	24,449,827	1,018,073	509,474	1,527,547	498.38
15,000 -	19,999	3,133	35,779,751	1,551,042	775,761	2,326,803	742.68
20,000 -	29,999	3,593	61,769,982	2,764,765	1,383,135	4,147,900	1,154.44
30,000 -	39,999	794	20,596,616	952,358	476,575	1,428,933	1,799.66
40,000 -	49,999	131	4,610,992	217,790	109,008	326,798	2,494.64
50,000 -	74,999	85	4,138,678	198,828	99,733	298,561	3,512.48
75,000 -	99,999	20	1,428,500	69,602	34,854	104,456	5,222.80
100,000 -	149,999	9	949,914	46,596	23,298	69,894	7,766.00
150,000 and Over		9	2,303,549	114,278	57,139	171,417	19,046.33
Totals		19,915	\$176,802,390	\$7,665,591	\$3,835,596	\$11,501,187	\$ 577.51

1975 DORCHESTER COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXDORCHESTER COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		2,480	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	23	2,928	25	23	48	2.09
\$ 1,000 -	1,999	144	80,884	1,647	828	2,475	17.19
2,000 -	2,999	470	611,422	13,961	7,058	21,019	44.72
3,000 -	3,999	679	1,282,230	33,005	16,647	49,652	73.13
4,000 -	4,999	753	1,850,197	53,881	27,119	81,000	107.57
5,000 -	5,999	872	2,835,622	91,585	46,428	138,013	158.27
6,000 -	6,999	778	3,083,091	108,009	54,557	162,566	208.95
7,000 -	7,999	541	2,551,093	91,879	47,067	138,946	256.83
8,000 -	8,999	519	2,818,516	104,474	53,473	157,947	304.33
9,000 -	9,999	554	3,357,381	127,731	65,106	192,837	348.08
10,000 -	14,999	1,931	15,944,300	610,280	320,377	930,657	481.96
15,000 -	19,999	1,238	15,642,581	617,841	333,237	951,078	768.24
20,000 -	29,999	824	15,275,976	646,650	340,756	987,406	1,198.31
30,000 -	39,999	197	5,612,972	258,821	130,795	389,616	1,977.75
40,000 -	49,999	67	2,434,125	115,567	58,056	173,623	2,591.39
50,000 -	74,999	54	2,811,234	135,254	67,842	203,096	3,761.04
75,000 -	99,999	19	1,482,347	72,438	36,262	108,700	5,721.05
100,000 and Over		12	1,329,780	65,351	32,675	98,026	8,168.83
Totals		12,155	\$79,006,679	\$3,148,399	\$1,638,306	\$4,786,705	\$ 393.81

1975 FREDERICK COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXFREDERICK COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		4,890	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	110	26,058	432	245	677	6.15
\$ 1,000 -	1,999	566	338,206	6,882	3,448	10,330	18.25
2,000 -	2,999	1,202	1,696,512	39,549	19,775	59,324	49.35
3,000 -	3,999	1,499	2,951,835	77,722	38,873	116,595	77.78
4,000 -	4,999	1,780	4,688,125	139,572	69,956	209,528	117.71
5,000 -	5,999	1,739	5,767,530	192,099	96,162	288,261	165.76
6,000 -	6,999	1,719	7,156,113	258,191	129,165	387,356	225.34
7,000 -	7,999	1,730	8,568,853	323,666	161,851	485,517	280.65
8,000 -	8,999	1,550	8,813,935	344,040	172,062	516,102	332.97
9,000 -	9,999	1,603	10,322,212	412,943	206,488	619,431	386.42
10,000 -	14,999	6,708	57,572,972	2,386,230	1,194,021	3,580,251	533.73
15,000 -	19,999	5,404	66,743,856	2,883,765	1,442,782	4,326,547	800.62
20,000 -	29,999	4,836	86,268,674	3,876,084	1,939,325	5,815,409	1,202.52
30,000 -	39,999	997	26,706,324	1,244,886	622,878	1,867,764	1,873.38
40,000 -	49,999	282	10,264,187	487,317	244,244	731,561	2,594.19
50,000 -	74,999	177	8,895,817	429,248	214,764	644,012	3,638.49
75,000 -	99,999	51	3,716,861	180,300	90,618	270,918	5,312.12
100,000 -	149,999	23	2,365,076	116,266	58,141	174,407	7,582.91
150,000 and Over		12	1,625,299	79,873	40,162	120,035	10,002.92
Totals		36,878	\$314,488,445	\$13,479,065	\$6,744,960	\$20,224,025	\$ 548.40

1975 GARRETT COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXGARRETT COUNTY 1975

<u>Maryland Adjusted Gross Income</u>	<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns	1,451	\$ None	\$ None	\$ None	\$ None	\$ -
Under \$ 1,000	18	4,274	84	42	126	7.00
\$ 1,000 - 1,999	109	74,362	1,464	766	2,230	20.46
2,000 - 2,999	249	344,433	8,018	4,009	12,027	48.30
3,000 - 3,999	393	738,626	19,226	9,636	28,862	73.44
4,000 - 4,999	488	1,183,220	34,999	17,499	52,498	107.58
5,000 - 5,999	515	1,574,723	50,781	25,426	76,207	147.97
6,000 - 6,999	467	1,726,557	59,449	29,755	89,204	191.01
7,000 - 7,999	404	1,799,542	65,354	32,759	98,113	242.85
8,000 - 8,999	389	1,962,658	73,542	36,783	110,325	283.61
9,000 - 9,999	334	1,974,402	76,108	38,106	114,214	341.96
10,000 - 14,999	1,506	12,421,048	510,695	255,760	766,455	508.93
15,000 - 19,999	778	9,578,044	415,126	208,017	623,143	800.96
20,000 - 29,999	401	7,111,768	318,780	159,800	478,580	1,193.47
30,000 - 39,999	58	1,558,325	72,572	36,528	109,100	1,881.03
40,000 - 49,999	34	1,232,286	58,968	29,584	88,552	2,604.47
50,000 - 74,999	33	1,680,151	81,410	40,710	122,120	3,700.61
75,000 and Over	14	1,474,978	72,693	36,346	109,039	7,788.50
Totals	7,641	\$46,439,397	\$1,919,269	\$ 961,526	\$2,880,795	\$ 377.02

1975 HARFORD COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXHARFORD COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		6,452	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	134	27,093	375	271	646	4.82
\$ 1,000 -	1,999	809	492,146	10,047	5,025	15,072	18.63
2,000 -	2,999	1,476	2,086,608	48,696	24,387	73,083	49.51
3,000 -	3,999	1,803	3,577,537	94,059	47,178	141,237	78.33
4,000 -	4,999	1,807	4,623,751	136,931	68,813	205,744	113.85
5,000 -	5,999	1,956	6,397,176	212,136	106,306	318,442	162.80
6,000 -	6,999	1,801	7,113,885	252,787	126,723	379,510	210.72
7,000 -	7,999	1,723	8,105,327	299,500	151,352	450,852	261.66
8,000 -	8,999	1,565	8,287,849	316,161	159,314	475,475	303.81
9,000 -	9,999	1,681	10,514,967	416,644	209,230	625,874	372.32
10,000 -	14,999	8,066	66,096,919	2,724,327	1,370,443	4,094,770	507.65
15,000 -	19,999	7,313	87,377,312	3,787,721	1,900,757	5,688,478	777.85
20,000 -	29,999	7,534	133,469,241	6,001,554	3,009,715	9,011,269	1,196.08
30,000 -	39,999	1,794	47,804,772	2,223,167	1,114,688	3,337,855	1,860.56
40,000 -	49,999	402	14,356,398	678,263	341,136	1,019,399	2,535.81
50,000 -	74,999	205	10,281,443	494,085	247,852	741,937	3,619.20
75,000 -	99,999	47	3,413,305	166,000	83,210	249,210	5,302.34
100,000 -	149,999	35	3,492,647	170,943	85,765	256,708	7,334.51
150,000 and Over		16	2,089,680	101,259	51,583	152,842	9,552.62
Totals		46,619	\$419,608,056	\$18,134,655	\$9,103,748	\$27,238,403	\$ 584.27

1975 HOWARD COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXHOWARD COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		4,348	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	131	30,808	581	350	931	7.10
\$ 1,000 -	1,999	716	455,519	9,372	4,686	14,058	19.63
2,000 -	2,999	1,174	1,743,091	40,992	20,518	61,510	52.39
3,000 -	3,999	1,337	2,804,589	74,898	37,514	112,412	84.07
4,000 -	4,999	1,235	3,445,447	104,689	52,362	157,051	127.16
5,000	5,999	1,243	4,355,520	147,837	74,010	221,847	178.47
6,000 -	6,999	1,298	5,566,851	203,390	101,791	305,181	235.11
7,000 -	7,999	1,260	6,464,686	247,744	123,881	371,625	294.94
8,000 -	8,999	1,263	7,440,561	294,731	147,526	442,257	350.16
9,000 -	9,999	1,248	8,302,293	337,293	168,903	506,196	405.60
10,000 -	14,999	5,703	50,172,477	2,124,104	1,062,944	3,187,048	558.83
15,000 -	19,999	5,458	66,686,501	2,921,700	1,461,258	4,382,958	803.03
20,000 -	29,999	8,301	147,721,290	6,701,379	3,353,014	10,054,393	1,211.22
30,000 -	39,999	3,029	78,608,238	3,660,121	1,831,696	5,491,817	1,813.07
40,000 -	49,999	797	27,833,127	1,314,317	659,157	1,973,474	2,476.12
50,000 -	74,999	457	22,225,532	1,068,748	536,212	1,604,960	3,511.94
75,000 -	99,999	122	8,876,590	432,612	216,439	649,051	5,320.09
100,000 -	149,999	50	5,016,563	245,978	123,097	369,075	7,381.50
150,000 and Over		18	4,170,124	206,796	103,398	310,194	17,233.00
Totals		39,188	\$451,919,807	\$20,137,282	\$10,078,756	\$30,216,038	\$ 771.05

1975 KENT COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXKENT COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		1,113	\$ None	\$ None	\$ None	\$ None	\$ -
Under	1,000	13	3,098	51	28	79	6.07
\$ 1,000 -	1,999	109	61,759	1,193	626	1,819	16.68
2,000 -	2,999	236	304,691	6,645	3,497	10,142	42.97
3,000 -	3,999	321	590,509	14,945	7,745	22,690	70.68
4,000 -	4,999	403	1,006,814	28,752	14,787	43,539	108.03
5,000 -	5,999	368	1,160,810	35,791	18,882	54,673	148.56
6,000 -	6,999	338	1,253,728	41,236	21,731	62,967	186.29
7,000 -	7,999	298	1,336,581	45,874	24,351	70,225	235.65
8,000 -	8,999	268	1,401,268	49,134	26,507	75,641	282.24
9,000 -	9,999	265	1,666,487	60,783	32,804	93,587	353.15
10,000 -	14,999	932	7,741,487	276,098	157,900	433,998	465.66
15,000 -	19,999	583	7,362,087	270,981	157,831	428,812	735.52
20,000 -	29,999	428	7,794,349	322,531	175,284	497,815	1,163.11
30,000 -	39,999	129	3,476,135	154,097	81,064	235,161	1,822.95
40,000 -	49,999	51	1,886,550	84,913	44,914	129,827	2,545.62
50,000 -	74,999	50	2,451,698	111,910	59,126	171,036	3,420.72
75,000 -	99,999	24	1,653,114	80,564	40,282	120,846	5,035.25
100,000 -	149,999	10	1,083,340	52,605	26,634	79,239	7,923.90
150,000 and Over		7	1,246,966	52,283	30,879	83,162	11,880.28
Totals		5,946	\$43,481,471	\$1,690,386	\$924,872	\$2,615,258	\$ 439.83

1975 MONTGOMERY COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXMONTGOMERY COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		29,220	\$ None	\$ None	\$ None	\$ None	\$ -
Under	1,000	1,218	299,182	5,138	2,975	8,113	6.66
\$ 1,000 -	1,999	6,888	4,298,428	88,163	44,115	132,278	19.20
2,000 -	2,999	9,311	13,622,683	318,813	159,654	478,467	51.39
3,000 -	3,999	9,312	19,892,878	532,617	266,885	799,502	85.86
4,000 -	4,999	8,582	24,236,367	740,604	371,059	1,111,663	129.53
5,000 -	5,999	7,995	28,143,303	957,209	479,429	1,436,638	179.69
6,000 -	6,999	7,697	33,558,271	1,230,757	616,409	1,847,166	239.99
7,000 -	7,999	7,896	40,624,706	1,564,087	782,917	2,347,004	297.24
8,000 -	8,999	7,589	44,720,439	1,778,758	889,934	2,668,692	351.65
9,000 -	9,999	7,336	49,134,773	2,005,421	1,003,397	3,008,818	410.14
10,000 -	14,999	32,109	281,409,161	11,956,803	5,982,601	17,939,404	558.70
15,000 -	19,999	26,754	329,861,608	14,514,717	7,264,747	21,779,464	814.06
20,000 -	29,999	42,038	754,147,466	34,311,501	17,171,550	51,483,051	1,224.68
30,000 -	39,999	24,712	650,055,771	30,440,439	15,239,487	45,679,926	1,848.49
40,000 -	49,999	9,313	324,801,017	15,363,088	7,701,637	23,064,725	2,476.62
50,000 -	74,999	6,027	287,900,396	13,779,940	6,929,903	20,709,843	3,436.18
75,000 -	99,999	1,434	100,904,449	4,862,696	2,462,356	7,325,052	5,108.13
100,000 -	149,999	820	82,282,422	3,978,063	2,019,641	5,997,704	7,314.27
150,000 -	199,999	257	37,697,199	1,809,741	930,576	2,740,317	10,662.71
200,000 and Over		259	80,417,219	3,928,406	1,999,095	5,927,501	22,886.10
Totals		246,767	\$3,188,007,738	\$144,166,961	\$72,318,367	\$216,485,328	\$ 877.29

1975 PRINCE GEORGE'S COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXPRINCE GEORGE'S COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		31,845	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	1,288	367,102	7,289	3,772	11,061	8.58
\$ 1,000 -	1,999	5,168	3,543,855	73,349	36,889	110,238	21.33
2,000 -	2,999	9,323	13,627,634	320,754	160,624	481,378	51.63
3,000 -	3,999	10,430	21,831,805	583,605	292,282	875,887	83.97
4,000 -	4,999	10,044	27,865,232	848,502	424,700	1,273,202	126.76
5,000 -	5,999	9,702	33,309,462	1,124,454	562,723	1,687,177	173.89
6,000 -	6,999	10,091	43,068,957	1,569,435	785,349	2,354,784	233.35
7,000 -	7,999	10,554	53,823,262	2,065,753	1,033,483	3,099,236	293.65
8,000 -	8,999	10,554	61,919,085	2,462,534	1,231,850	3,694,384	350.04
9,000 -	9,999	10,243	68,036,709	2,775,403	1,388,501	4,163,904	406.51
10,000 -	14,999	45,251	391,716,972	16,621,731	8,314,454	24,936,185	551.06
15,000 -	19,999	35,040	424,079,319	18,563,975	9,285,776	27,849,751	794.79
20,000 -	29,999	44,005	775,292,804	34,903,339	17,459,990	52,363,329	1,189.94
30,000 -	39,999	14,292	372,472,610	17,308,345	8,658,815	25,967,160	1,816.90
40,000 -	49,999	2,987	105,317,124	4,966,520	2,489,111	7,455,631	2,496.02
50,000 -	74,999	1,141	54,828,665	2,627,264	1,317,423	3,944,687	3,457.21
75,000 -	99,999	182	13,246,560	644,324	322,924	967,248	5,314.54
100,000 -	149,999	112	11,498,780	560,554	282,478	843,032	7,527.07
150,000 -	199,999	33	5,091,855	249,182	125,738	374,920	11,361.21
200,000 and Over		15	5,040,998	250,159	125,367	375,526	25,035.06
Totals		262,300	\$2,485,978,790	\$108,526,471	\$54,302,249	\$162,828,720	\$ 620.77

1975 QUEEN ANNE'S COUNTY

ADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAX

QUEEN ANNE'S COUNTY 1975

Maryland Adjusted Gross Income	Number of Returns	Net Taxable Income	Net State Tax	40% Local Tax	Total State and Local Tax	Average Tax State & Local
Non-Taxable Returns	1,539	\$ None	\$ None	\$ None	\$ None	\$ -
Under \$ 1,000	18	2,669	50	20	70	3.88
\$ 1,000 - 1,999	111	63,504	1,209	517	1,726	15.54
2,000 - 2,999	297	398,521	9,060	3,686	12,746	42.91
3,000 - 3,999	408	753,854	19,173	7,783	26,956	66.06
4,000 - 4,999	459	1,123,723	32,194	13,188	45,382	98.87
5,000 - 5,999	453	1,371,192	42,588	17,603	60,191	132.87
6,000 - 6,999	384	1,508,356	50,569	21,199	71,768	186.89
7,000 - 7,999	373	1,677,830	57,602	24,525	82,127	220.17
8,000 - 8,999	371	1,958,395	70,985	29,523	100,508	270.91
9,000 - 9,999	305	1,826,571	66,740	28,537	95,277	312.38
10,000 - 14,999	1,345	10,860,609	410,327	177,211	587,538	436.83
15,000 - 19,999	902	10,977,002	444,568	189,151	633,719	702.57
20,000 - 29,999	655	11,952,913	523,587	215,420	739,007	1,128.25
30,000 - 39,999	171	4,612,286	214,335	86,250	300,585	1,757.80
40,000 - 49,999	79	2,971,804	139,386	56,551	195,937	2,480.21
50,000 - 74,999	58	2,760,336	132,865	53,195	186,060	3,207.93
75,000 - 99,999	28	2,006,108	93,855	39,103	132,958	4,748.50
100,000 - 149,999	24	2,482,472	120,847	48,687	169,534	7,063.91
150,000 - 199,999	5	702,042	34,067	13,801	47,868	9,573.60
200,000 and Over	8	4,820,291	229,637	96,148	325,785	40,723.12
Totals	7,993	\$64,830,478	\$2,693,644	\$1,122,098	\$3,815,742	\$ 477.38

1975 ST. MARY'S COUNTY		ADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAX				ST. MARY'S COUNTY 1975	
Maryland Adjusted Gross Income		Number of Returns	Net Taxable Income	Net State Tax	50% Local Tax	Total State and Local Tax	Average Tax State & Local
Non-Taxable Returns		2,588	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	55	15,143	579	315	894	16.25
\$ 1,000 -	1,999	256	157,239	3,240	1,620	4,860	18.98
2,000 -	2,999	608	826,194	19,319	9,679	28,998	47.69
3,000 -	3,999	706	1,382,194	36,337	18,215	54,552	77.26
4,000 -	4,999	729	1,814,292	53,523	26,769	80,292	110.13
5,000 -	5,999	740	2,342,729	77,199	38,607	115,806	156.49
6,000 -	6,999	679	2,679,504	94,971	47,573	142,544	209.93
7,000 -	7,999	733	3,359,722	124,405	62,237	186,642	254.62
8,000 -	8,999	666	3,648,379	141,624	70,825	212,449	318.99
9,000 -	9,999	653	4,041,487	161,870	80,963	242,833	371.87
10,000 -	14,999	2,757	22,480,980	935,363	467,902	1,403,265	508.98
15,000 -	19,999	2,034	24,355,423	1,059,203	529,986	1,589,189	781.31
20,000 -	29,999	1,820	32,274,344	1,450,426	725,404	2,175,830	1,195.51
30,000 -	39,999	359	9,524,659	443,697	221,959	665,656	1,854.19
40,000 -	49,999	85	3,037,820	142,566	72,131	214,697	2,525.84
50,000 -	74,999	60	3,006,456	144,739	72,493	217,232	3,620.53
75,000 -	99,999	12	876,919	42,771	21,385	64,156	5,346.33
100,000 and Over		17	2,095,451	102,984	51,503	154,487	9,087.47
Totals		15,557	\$117,918,935	\$5,034,816	\$2,519,566	\$7,554,382	\$ 485.59

<u>1975 SOMERSET COUNTY</u>		<u>ADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAX</u>				<u>SOMERSET COUNTY 1975</u>	
<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average State & Local</u>
Non-Taxable Returns		1,802	\$ None	\$ None	\$ None	\$ None	\$ -
Under	1,000	12	1,286	23	12	35	2.92
\$ 1,000 -	1,999	84	53,380	1,098	549	1,647	19.61
2,000 -	2,999	319	397,647	9,088	4,546	13,634	42.74
3,000 -	3,999	403	710,808	18,406	9,209	27,615	68.52
4,000 -	4,999	497	1,136,265	32,183	16,232	48,415	97.41
5,000 -	5,999	469	1,375,108	43,807	21,916	65,723	140.13
6,000 -	6,999	411	1,492,812	51,190	25,699	76,889	187.08
7,000 -	7,999	366	1,553,110	55,438	27,850	83,288	227.56
8,000 -	8,999	274	1,395,800	52,372	26,231	78,603	286.87
9,000 -	9,999	279	1,620,696	62,368	31,316	93,684	335.78
10,000 -	14,999	987	8,018,185	319,500	160,930	480,430	486.76
15,000 -	19,999	501	6,048,901	253,030	128,070	381,100	760.68
20,000 -	29,999	315	5,751,005	255,333	128,808	384,141	1,219.50
30,000 -	39,999	66	1,830,862	84,780	42,645	127,425	1,930.68
40,000 -	49,999	25	927,416	43,860	21,990	65,850	2,634.00
50,000 -	74,999	23	1,247,596	60,293	30,185	90,478	3,933.83
75,000 -	99,999	3	196,850	9,543	4,771	14,314	4,771.33
100,000 and Over		5	515,115	25,276	12,638	37,914	7,582.80
Totals		6,481	\$34,272,845	\$1,377,589	\$693,597	\$2,071,186	\$ 319.58

1975 TALBOT COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXTALBOT COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>35% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		1,661	\$ None	\$ None	\$ None	\$ None	\$ -
Under	\$ 1,000	23	4,672	92	32	124	5.39
\$ 1,000 -	1,999	194	123,221	2,488	880	3,368	17.36
2,000 -	2,999	481	642,663	14,862	5,202	20,064	41.71
3,000 -	3,999	569	1,098,941	28,553	10,051	38,604	67.84
4,000 -	4,999	636	1,614,761	47,360	16,629	63,989	100.61
5,000 -	5,999	655	2,160,815	71,049	25,031	96,080	146.68
6,000 -	6,999	559	2,250,507	79,355	27,888	107,243	191.84
7,000 -	7,999	487	2,297,039	84,852	29,851	114,703	235.52
8,000 -	8,999	467	2,627,946	101,224	35,452	136,676	292.66
9,000 -	9,999	442	2,761,530	107,121	37,957	145,078	328.23
10,000 -	14,999	1,724	14,570,286	591,975	208,809	800,784	464.49
15,000 -	19,999	1,066	13,464,323	574,622	202,600	777,222	729.10
20,000 -	29,999	926	16,864,776	752,134	265,515	1,017,649	1,098.97
30,000 -	39,999	285	7,838,604	364,177	128,553	492,730	1,728.87
40,000 -	49,999	128	4,617,964	218,963	76,846	295,809	2,311.00
50,000 -	74,999	160	8,080,014	385,868	136,750	522,618	3,266.36
75,000 -	99,999	65	4,604,857	221,705	78,619	300,324	4,620.36
100,000 -	149,999	36	3,496,462	167,387	60,098	227,485	6,319.02
150,000 -	199,999	15	2,133,917	104,676	36,893	141,569	9,437.93
200,000 and Over		13	5,192,143	258,382	90,434	348,816	26,832.00
Totals		10,592	\$96,445,441	\$4,176,845	\$1,474,090	\$5,650,935	\$ 533.50

1975 WASHINGTON COUNTY

ADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAX

WASHINGTON COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		5,687	\$ None	\$ None	\$ None	\$ None	\$ -
Under	1,000	110	25,815	476	240	716	6.50
\$ 1,000 -	1,999	619	365,628	7,015	3,708	10,723	17.32
2,000 -	2,999	1,364	1,919,995	44,762	22,403	67,165	49.24
3,000 -	3,999	1,849	3,643,935	95,778	48,011	143,789	77.76
4,000 -	4,999	2,025	5,264,558	157,394	78,724	236,118	116.60
5,000 -	5,999	2,081	6,914,246	229,815	115,057	344,872	165.72
6,000 -	6,999	2,000	8,188,442	291,841	146,186	438,027	219.01
7,000 -	7,999	1,910	9,287,364	348,560	174,602	523,162	273.90
8,000 -	8,999	1,901	10,830,832	422,073	211,170	633,243	333.11
9,000 -	9,999	1,783	11,460,034	457,742	229,133	686,875	385.23
10,000 -	14,999	8,146	71,237,294	2,968,658	1,485,159	4,453,817	546.74
15,000 -	19,999	5,899	74,755,319	3,244,038	1,623,513	4,867,551	825.14
20,000 -	29,999	3,611	65,598,259	2,940,026	1,472,052	4,412,078	1,221.84
30,000 -	39,999	701	19,145,296	890,981	446,966	1,337,947	1,908.62
40,000 -	49,999	197	7,120,562	339,033	169,895	508,928	2,583.39
50,000 -	74,999	169	8,413,006	405,816	203,602	609,418	3,606.02
75,000 -	99,999	72	5,182,995	250,663	126,452	377,115	5,237.70
100,000 -	149,999	37	3,936,968	193,499	96,770	290,269	7,845.10
150,000 and Over		9	1,631,464	80,777	40,389	121,166	13,462.88
Totals		40,170	\$314,922,012	\$13,368,947	\$6,694,033	\$20,062,979	\$ 499.45

1975 WICOMICO COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXWICOMICO COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>50% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		3,714	\$ None	\$ None	\$ None	\$ None	\$ -
Under	1,000	53	12,118	260	130	390	7.35
\$ 1,000 -	1,999	391	220,120	4,482	2,256	6,738	17.23
2,000 -	2,999	797	1,091,731	25,045	12,679	37,724	47.33
3,000 -	3,999	1,177	2,278,122	59,224	29,810	89,034	75.64
4,000 -	4,999	1,295	3,328,786	97,949	49,330	147,279	113.72
5,000 -	5,999	1,311	4,179,517	135,300	68,808	204,108	155.68
6,000 -	6,999	1,213	4,704,425	162,772	82,630	245,402	202.30
7,000 -	7,999	1,070	4,944,789	179,142	90,839	269,981	252.31
8,000 -	8,999	977	5,180,130	194,395	99,191	293,586	300.49
9,000 -	9,999	900	5,504,254	211,361	107,980	319,341	354.82
10,000 -	14,999	3,848	31,773,569	1,224,024	644,136	1,868,160	485.48
15,000 -	19,999	2,786	34,153,460	1,382,127	730,810	2,112,937	758.41
20,000 -	29,999	2,065	37,265,574	1,587,135	832,877	2,420,012	1,171.91
30,000 -	39,999	456	12,439,661	560,315	289,366	849,681	1,863.33
40,000 -	49,999	174	6,306,843	292,302	150,164	442,466	2,542.90
50,000 -	74,999	170	8,528,885	399,622	206,263	605,885	3,564.02
75,000 -	99,999	54	3,949,959	186,660	96,214	282,874	5,238.40
100,000 -	149,999	25	2,482,706	114,395	61,017	175,412	7,016.48
150,000 -	199,999	7	974,444	46,892	24,079	70,971	10,138.71
200,000 and Over		6	1,896,834	90,340	47,181	137,521	22,920.16
Totals		22,489	\$171,215,927	\$6,953,742	\$3,625,760	\$10,579,502	\$ 470.43

1975 WORCHESTER COUNTYADJUSTED GROSS INCOME CLASSES - STATE AND LOCAL TAXWORCHESTER COUNTY 1975

<u>Maryland Adjusted Gross Income</u>		<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>20% Local Tax</u>	<u>Total State and Local Tax</u>	<u>Average Tax State & Local</u>
Non-Taxable Returns		2,356	\$ None	\$ None	\$ None	\$ None	\$ -
Under	1,000	37	9,939	184	37	221	5.97
\$ 1,000 -	1,999	246	162,397	3,093	667	3,760	15.28
2,000 -	2,999	587	792,428	18,099	3,688	21,787	37.11
3,000 -	3,999	727	1,385,083	35,848	7,249	43,097	59.28
4,000 -	4,999	751	1,908,714	55,245	11,345	66,590	88.66
5,000 -	5,999	700	2,179,909	70,136	14,190	84,326	120.46
6,000 -	6,999	610	2,353,850	79,925	16,453	96,378	157.99
7,000 -	7,999	515	2,397,879	86,495	17,581	104,076	202.08
8,000 -	8,999	557	3,069,810	114,679	23,519	138,198	248.11
9,000 -	9,999	479	2,981,604	114,155	23,203	137,358	286.75
10,000 -	14,999	1,780	14,835,745	582,937	120,172	703,109	399.49
15,000 -	19,999	999	12,541,695	527,917	107,744	635,661	636.29
20,000 -	29,999	719	13,295,775	583,234	119,406	702,640	977.24
30,000 -	39,999	237	6,609,242	306,634	61,849	368,483	1,554.78
40,000 -	49,999	89	3,264,474	153,746	31,034	184,780	2,076.17
50,000 -	74,999	72	3,786,177	181,939	36,449	218,388	3,033.16
75,000 -	99,999	26	1,797,038	80,356	17,502	97,858	3,763.76
100,000 -	149,999	9	836,067	40,024	8,158	48,182	5,353.55
150,000 and Over		10	2,359,289	110,359	23,377	133,736	13,373.60
Totals		11,160	\$76,567,115	\$3,145,005	\$643,623	\$3,788,628	\$ 329.84

1975 NON-RESIDENTSADJUSTED GROSS INCOME CLASSES - STATE TAXNON-RESIDENTS 1975

<u>Maryland Adjusted Gross Income</u>	<u>Number of Returns</u>	<u>Net Taxable Income</u>	<u>Net State Tax</u>	<u>Average State Tax</u>
Non-Taxable Returns	14,883	\$ None	\$ None	\$ -
Under \$ 1,000	156	33,701	711	4.55
\$ 1,000 - 1,999	934	509,264	9,359	10.02
2,000 - 2,999	1,000	1,146,939	26,394	26.39
3,000 - 3,999	897	1,528,957	39,484	44.01
4,000 - 4,999	789	1,707,144	48,695	61.71
5,000 - 5,999	652	1,856,492	59,282	90.92
6,000 - 6,999	547	1,911,322	65,198	119.19
7,000 - 7,999	457	2,039,481	73,959	161.83
8,000 - 8,999	408	2,170,997	81,917	200.77
9,000 - 9,999	372	2,274,926	89,806	241.41
10,000 - 14,999	1,137	9,376,336	387,721	341.00
15,000 - 19,999	549	6,865,530	298,691	544.06
20,000 - 29,999	348	6,042,499	271,618	780.51
30,000 - 39,999	70	1,873,502	87,051	1,243.58
40,000 - 49,999	32	1,158,199	54,342	1,698.18
50,000 - 74,999	20	963,670	44,575	2,228.75
75,000 and Over	24	2,344,951	111,791	4,657.95
Totals	23,275	\$43,803,910	\$1,750,594	\$ 75.21

Subdivision	Gross State Income Tax	Number of Returns*	Foreign State Income Tax	Number of Returns**	Personal Property Tax	Net State Income Tax
Allegany County	\$ 8,424,997	47	\$ 5,165	193	\$ 7,082	\$ 8,412,750
Anne Arundel County	53,006,460	243	48,062	324	10,572	52,947,826
Baltimore County	122,461,000	557	173,202	1,258	32,217	122,255,581
Baltimore City	88,789,682	335	73,289	673	13,540	88,702,853
Calvert County	3,444,287	26	4,639	71	2,476	3,437,172
Caroline County	2,169,347	1,113	294,913	51	2,818	1,871,616
Carroll County	10,900,322	51	7,863	101	2,901	10,889,558
Cecil County	5,774,919	4,574	1,297,006	80	6,840	4,471,073
Charles County	7,671,095	29	2,496	79	3,008	7,665,591
Dorchester County	3,276,577	434	126,552	48	1,626	3,148,399
Frederick County	13,489,781	55	6,045	132	4,671	13,479,065
Garrett County	1,923,033	18	2,402	52	1,362	1,919,269
Harford County	18,207,929	329	67,184	171	6,090	18,134,655
Howard County	20,157,349	93	17,268	100	2,799	20,137,282
Kent County	1,849,725	616	158,262	33	1,077	1,690,386
Montgomery County	144,635,775	1,043	448,250	712	20,564	144,166,961
Prince George's County	108,603,379	436	64,884	365	12,024	108,526,471
Queen Anne's County	2,805,243	456	109,158	48	2,441	2,693,644
St. Mary's County	5,039,120	24	3,065	38	1,239	5,034,816
Somerset County	1,387,180	53	9,075	16	517	1,377,588
Talbot County	4,211,664	98	32,400	75	2,419	4,176,845
Washington County	13,387,932	87	10,806	303	8,179	13,368,947
Wicomico County	7,251,448	928	294,428	93	3,278	6,953,742
Worcester County	3,217,335	336	68,654	118	3,676	3,145,005
Non-Residents	1,805,366	319	51,725	80	3,047	1,750,594
Totals	\$653,890,945	12,300	\$3,376,793	5,214	\$156,463	\$650,357,689

* Foreign State Income Tax Credit (returns claiming the credit)

Taxpayers under the law are allowed a credit against the Maryland income tax for income taxes paid to another State on such part of their net income as is properly subject to taxation in such other state, the amount of tax payable to Maryland is reduced by the amount of income tax paid to the other state, when the other state provides no credit to Maryland residents.

**Personal Property Tax Credit (returns claiming the credit)

Under our law a credit is allowed for personal property taxes paid to the State only. The revenue of the subdivisions is not affected by this credit as it applies to the State income tax only.

RECEIPTS FROM INCOME TAX - FISCAL YEAR ENDED JUNE 30, 1976

<u>Type of Payment:</u>	<u>Gross Receipts</u>	<u>Refunds</u>	<u>Net Receipts</u>
Resident Individual	\$1,179,532,934.98	\$180,862,212.97	\$ 998,670,722.01
Declarations - Unallocated	9,157,161.37	205,932.34	8,951,229.03
Withholding - Unallocated	152,922,508.02	666,643.30	152,255,864.72
Corporations	106,043,577.04	10,007,945.90	96,035,631.14
Corporation Declarations - Unallocated	3,057,355.95	429,277.63	2,628,078.32
Fiduciary	1,454,603.69	58,790.33	1,395,813.36
Undistributed	<u>(629,923.19)</u>	<u>9,795.00</u>	<u>(639,718.19)</u>
Totals	\$1,451,538,217.86	\$192,240,597.47	\$1,259,297,620.39

Distribution

General Fund Revenue	\$ 879,009,302.58
Subdivision's Share	29,227.80
Local Income Tax	370,376,997.60
Transportation Trust Fund (Maryland Port Administration)	9,729,216.41
Fair Campaign Contribution Fund	<u>152,876.00</u>
Total	\$1,259,297,620.39

RESIDENT TAX RETURNS FILED - GROWTH - 1969-1975 INCLUSIVE

<u>Subdivision</u>	<u>1969</u>	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>1975</u>	<u>Pct. Increased (Decrease) 1969-1975</u>
Allegany County	28,311	27,653	27,656	27,602	27,652	27,902	27,001	(4.62)%
Anne Arundel County	98,432	100,489	105,528	112,299	119,502	124,684	127,403	29.43 %
Baltimore County	241,233	242,586	249,386	257,018	268,526	276,797	275,540	14.22 %
Baltimore City	334,004	327,559	322,059	319,386	320,121	319,270	298,284	(10.69)%
Calvert County	6,292	6,753	7,248	8,037	8,594	9,140	9,596	52.51 %
Caroline County	6,941	7,015	7,067	7,280	7,531	7,636	7,759	11.78 %
Carroll County	23,660	24,018	25,009	26,482	28,126	29,636	30,219	27.72 %
Cecil County	15,821	15,823	16,178	16,902	17,813	18,288	18,226	15.20 %
Charles County	14,135	14,655	15,854	17,160	18,317	18,961	19,915	40.89 %
Dorchester County	11,375	11,425	11,435	11,655	12,091	12,015	12,155	6.85 %
Frederick County	30,565	30,549	31,427	33,272	35,212	36,068	36,878	20.65 %
Garrett County	6,092	6,167	6,633	6,933	7,244	7,454	7,641	25.42 %
Harford County	36,095	37,218	39,246	41,292	43,837	45,403	46,619	29.15 %
Howard County	21,440	23,198	26,428	29,884	33,670	36,665	39,188	82.77 %
Kent County	5,503	5,467	5,453	5,623	5,770	5,700	5,946	8.05 %
Montgomery County	201,961	206,710	216,445	228,832	238,208	246,408	246,767	22.18 %
Prince George's County	226,684	234,713	243,467	251,175	256,235	263,179	262,300	15.71 %
Queen Anne's County	6,425	6,403	6,689	6,970	7,411	7,717	7,993	24.40 %
St. Mary's County	11,255	11,629	12,128	12,771	13,857	15,083	15,557	38.22 %
Somerset County	6,458	6,292	6,248	6,525	6,896	7,032	6,841	5.93 %
Talbot County	8,936	8,923	9,246	9,589	10,068	10,351	10,592	18.53 %
Washington County	36,498	35,936	36,454	37,669	39,137	40,290	40,170	10.06 %
Wicomico County	19,967	20,171	20,275	21,035	22,104	22,493	22,489	12.63 %
Worcester County	9,247	9,303	9,565	10,259	11,015	11,160	11,486	24.21 %
Totals	1,407,330	1,420,655	1,457,124	1,505,650	1,558,937	1,599,332	1,586,565	12.73 %