



Maryland

***COMPTROLLER
OF THE TREASURY***

Income Tax Division

1988 Summary Report

**STATE OF MARYLAND
COMPTROLLER OF THE TREASURY
INCOME TAX DIVISION**

This summary report is a complete statistical analysis of Maryland individual income tax returns filed for the calendar year 1988. It covers 2,122,109 resident individual returns and 46,814 non-resident individual returns filed for calendar year 1988 which were received during the state's fiscal year ended June 30, 1989 or by August 15, 1989 as a result of the four month extension deadline. The report represents a complete tabulation of each return and is not a mere sampling. This is the twenty-second such report issued. 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.

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Income Tax Division

I. Introduction

1988 Summary Report

TAX RATES

The graduated income tax rates in effect for the years 1967 thru 1988 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.

The effective tax rate for all individual returns filed for 1988 taking into account tax credits (\$24,140,865 for income tax paid to other states, \$32,953 for enterprise zone credit, and \$18,878,008 for earned income credit) was 4.65 percent. This compares with the effective rate of 4.65 percent for the calendar year 1987.

GROSS INCOME AND NET TAXABLE INCOME

Included in this statement is information from 1,842,452 individual returns which had net taxable income and on which a tax was payable. It does not include 326,471 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	\$70,775,581,096
Modifications: Additions	\$ 676,897,801
Subtractions	\$6,553,999,225
	<u>5,877,101,424</u>
Maryland gross income	\$64,898,479,672
Less: Total taxpayer deductions	<u>10,147,163,361</u>
Net Income	\$54,751,316,311
Less: Total personal exemptions	<u>3,822,368,733</u>
Net taxable income	\$50,928,947,578

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 8.3 percent leaving 91.7 percent of the federal adjusted gross income as the base for Maryland.

Taxpayers' deductions, which totaled \$10,147,163,361, represent 15.6 percent of the Maryland gross income. Personal exemptions totaled \$3,822,368,733 or 5.9 percent of the Maryland gross income.

After deductions and personal exemptions the net taxable income was \$50,928,947,578 or 78.5 percent of the Maryland gross income. Average tax per return was \$1,923.73.

DEDUCTIONS - MANNER OF CLAIMING

	Number of Returns	Percent of Total
Taxpayers using the Tax Table, where the Standard Deduction has been allowed	730,157	34 %
Taxpayers using Form 502 and claiming the Standard Deduction	668,684	31 %
Taxpayers using Form 502 and itemizing deductions	770,082	35 %
Total	2,168,923	100 %

GROWTH - RESIDENT INDIVIDUAL RETURNS FILED

For the calendar year 1988, a total of 2,122,109 resident individual income tax returns were filed. This was an increase of 2.8 percent over the calendar year 1987.

TAX COLLECTION SOURCES - REFUNDS - NET RECEIPTS (CALENDAR YEAR)

	Employer Withholding	Estimated Tax Paid	Tax Balance Paid	Total Gross Receipts	Amount Refunds	Net Receipts
Total	\$3,186,431,868	\$594,773,548	\$270,994,035	\$4,052,199,451	\$450,169,483	\$3,602,029,968
Percent of Gross Receipts	78.63%	14.68%	6.69%	100%	11.11%	88.89%

NET TAXABLE INCOME - STATE AND LOCAL INCOME TAX

Individuals	Net Taxable Income	Net State Tax	Local Tax	Total State & Local Tax
Residents	\$50,537,542,669	\$2,354,299,582	\$1,174,867,251	\$3,529,166,833
Nonresidents	391,404,909	15,221,982	(*)	\$15,221,982
Total	\$50,928,947,578	\$2,369,521,564	\$1,174,867,251	\$3,544,388,815

(*) Nonresidents are not subject to the local income tax.

FILING STATUS

	Number of Returns	Percent of Total
Single Taxpayers	819,704	37.8%
Joint returns of Husband and wife	435,423	20.1%
Combined Separate returns of husband and wife	451,099	20.8%
Married taxpayers filing separate returns	58,996	2.7%
Head of household	254,850	11.8%
Qualifying widow(er) with dependent child	2,576	0.1%
Dependent taxpayer	146,275	6.7%
Total	2,168,923	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 1988, Baltimore City and 20 counties imposed the maximum 50 percent local income tax rate. Local income tax rates of the other 3 counties were: Calvert 20 percent, Talbot 45 percent, and Worcester 20 percent.

	1988	1987	Increase	% of Increase
Local Income Tax Payable	\$1,174,867,251	\$1,031,452,491	\$143,414,760	13.90%

Income Tax Division

II. Statewide Tables

1988 Summary Report

MARYLAND GROSS INCOME

SUBDIVISION	TAXABLE RETURNS FILED	FEDERAL ADJUSTED GROSS INCOME	MODIFICATIONS		MARYLAND GROSS INCOME
			ADDITIONS	SUBTRACTIONS	
ALLEGANY COUNTY	23,509	\$ 649,554,167	\$ 3,279,449	\$ 38,844,104	\$ 613,989,512
ANNE ARUNDEL COUNTY	164,926	6,493,612,069	43,217,396	406,848,903	6,129,980,562
BALTIMORE COUNTY	291,205	11,206,452,087	118,985,535	638,924,401	10,686,513,221
BALTIMORE CITY	248,183	6,409,945,243	52,222,207	346,703,254	6,115,464,196
CALVERT COUNTY	19,055	729,213,407	6,009,134	42,968,923	692,253,618
CAROLINE COUNTY	9,223	247,692,041	2,321,109	12,709,785	237,303,365
CARROLL COUNTY	46,945	1,690,157,914	9,022,387	81,568,392	1,617,611,909
CECIL COUNTY	24,162	776,131,771	5,196,073	50,881,476	730,446,368
CHARLES COUNTY	36,512	1,310,415,333	4,290,775	80,505,000	1,234,201,108
DORCHESTER COUNTY	11,302	292,675,726	2,100,064	15,676,876	279,098,914
FREDERICK COUNTY	55,882	2,013,936,810	13,747,544	120,455,922	1,907,228,432
GARRETT COUNTY	8,125	215,498,752	1,359,842	11,768,438	205,090,156
HARFORD COUNTY	64,251	2,369,482,597	10,806,262	133,244,550	2,247,044,309
HOWARD COUNTY	72,075	3,435,022,065	21,832,999	209,944,345	3,246,910,719
KENT COUNTY	6,156	201,660,282	4,480,206	17,450,871	188,689,617
MONTGOMERY COUNTY	316,109	16,246,260,856	261,059,611	1,387,517,569	15,119,802,898
PRINCE GEORGE'S COUNTY	288,743	9,583,235,706	33,955,088	615,213,222	9,001,977,572
QUEEN ANNE'S COUNTY	11,945	446,755,479	8,746,571	32,381,171	423,120,879
ST. MARY'S COUNTY	23,833	776,486,712	3,946,584	60,825,115	719,608,181
SOMERSET COUNTY	6,329	145,968,802	646,150	7,513,981	139,100,971
TALBOT COUNTY	11,999	521,253,619	21,702,091	59,020,286	483,935,424
WASHINGTON COUNTY	42,778	1,262,162,904	5,942,537	67,213,157	1,200,892,284
WICOMICO COUNTY	26,710	822,700,967	7,525,223	49,568,453	780,657,737
WORCESTER COUNTY	15,407	438,192,105	4,959,936	31,839,417	411,312,624
NON-RESIDENT	17,088	2,491,113,682	29,543,028	2,034,411,614	486,245,096
TOTAL	1,842,452	\$ 70,775,581,096	\$ 676,897,801	\$ 6,553,999,225	\$ 64,898,479,672

NET TAXABLE INCOME

SUBDIVISION	TAXABLE RETURNS FILED	MARYLAND GROSS INCOME	DEDUCTIONS	EXEMPTIONS		NET TAXABLE INCOME
				NUMBER	AMOUNT	
ALLEGANY COUNTY	23,509	\$ 613,989,512	\$ 83,484,802	53,065	\$ 52,199,640	\$ 478,305,070
ANNE ARUNDEL COUNTY	164,926	6,129,980,562	979,685,735	357,154	350,550,622	4,799,744,205
BALTIMORE COUNTY	291,205	10,686,513,221	1,529,812,268	596,650	589,165,410	8,567,535,543
BALTIMORE CITY	248,183	6,115,464,196	919,094,372	495,591	491,556,662	4,704,813,162
CALVERT COUNTY	19,055	692,253,618	117,480,226	44,181	43,555,917	531,217,475
CAROLINE COUNTY	9,223	237,303,365	33,879,964	20,648	20,438,249	182,985,152
CARROLL COUNTY	46,945	1,617,611,909	254,379,240	108,990	107,610,573	1,255,622,096
CECIL COUNTY	24,162	730,446,368	105,835,891	56,084	54,833,995	569,776,482
CHARLES COUNTY	36,512	1,234,201,108	206,959,187	83,430	81,923,943	945,317,978
DORCHESTER COUNTY	11,302	279,098,914	39,962,594	23,673	23,481,292	215,655,028
FREDERICK COUNTY	55,882	1,907,228,432	295,018,610	126,453	123,837,118	1,488,372,704
GARRETT COUNTY	8,125	205,090,156	28,988,235	19,582	19,318,514	156,783,407
HARFORD COUNTY	64,251	2,247,044,309	342,940,278	147,890	145,328,859	1,758,775,172
HOWARD COUNTY	72,075	3,246,910,719	532,654,981	160,721	156,006,970	2,558,248,768
KENT COUNTY	6,156	188,689,617	25,683,143	12,897	12,709,053	150,297,421
MONTGOMERY COUNTY	316,109	15,119,802,898	2,421,303,606	652,143	631,736,126	12,066,763,166
PRINCE GEORGE'S COUNTY	288,743	9,001,977,572	1,564,311,658	600,610	586,513,568	6,851,152,346
QUEEN ANNE'S COUNTY	11,945	423,120,879	68,596,914	26,534	26,265,038	328,258,927
ST. MARY'S COUNTY	23,833	719,608,181	114,750,779	54,500	53,241,893	551,615,509
SOMERSET COUNTY	6,329	139,100,971	21,036,726	13,823	13,695,409	104,368,836
TALBOT COUNTY	11,999	483,935,424	63,317,946	24,567	24,170,127	396,447,351
WASHINGTON COUNTY	42,778	1,200,892,284	165,819,386	92,243	90,728,651	944,344,247
WICOMICO COUNTY	26,710	780,657,737	111,089,347	58,215	57,156,134	612,412,256
WORCESTER COUNTY	15,407	411,312,624	62,387,188	30,663	30,195,068	318,730,368
NON-RESIDENT	17,088	486,245,096	58,690,285	36,660	36,149,902	391,404,909
TOTAL	1,842,452	\$ 64,898,479,672	\$ 10,147,163,361	3,896,967	\$ 3,822,368,733	\$ 50,928,947,578

NET STATE TAX

SUBDIVISION	TAXABLE RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX *	LOCAL TAX	TOTAL STATE AND LOCAL TAX	LOCAL TAX RATE
ALLEGANY COUNTY	23,509	\$ 478,305,070	\$ 21,817,111	\$ 10,934,866	\$ 32,751,977	50%
ANNE ARUNDEL COUNTY	164,926	4,799,744,205	225,977,948	113,333,706	339,311,654	50%
BALTIMORE COUNTY	291,205	8,567,535,543	403,480,131	202,382,508	605,862,639	50%
BALTIMORE CITY	248,183	4,704,813,162	211,709,022	106,146,539	317,855,561	50%
CALVERT COUNTY	19,055	531,217,475	24,902,184	4,994,473	29,896,657	20%
CAROLINE COUNTY	9,223	182,985,152	7,579,645	4,125,421	11,705,066	50%
CARROLL COUNTY	46,945	1,255,622,096	58,689,989	29,394,139	88,084,128	50%
CECIL COUNTY	24,162	569,776,482	18,928,347	13,198,559	32,126,906	50%
CHARLES COUNTY	36,512	945,317,978	44,207,871	22,123,825	66,331,696	50%
DORCHESTER COUNTY	11,302	215,655,028	9,378,510	4,813,533	14,192,043	50%
FREDERICK COUNTY	55,882	1,488,372,704	69,728,243	34,896,750	104,624,993	50%
GARRETT COUNTY	8,125	156,783,407	7,090,670	3,551,543	10,642,213	50%
HARFORD COUNTY	64,251	1,758,775,172	82,117,033	41,304,037	123,421,070	50%
HOWARD COUNTY	72,075	2,558,248,768	121,884,405	61,096,899	182,981,304	50%
KENT COUNTY	6,156	150,297,421	6,438,060	3,474,961	9,913,021	50%
MONTGOMERY COUNTY	316,109	12,066,763,166	573,134,343	289,466,707	862,601,050	50%
PRINCE GEORGE'S COUNTY	288,743	6,851,152,346	319,148,800	159,726,042	478,874,842	50%
QUEEN ANNE'S COUNTY	11,945	328,258,927	15,023,472	7,674,830	22,698,302	50%
ST. MARY'S COUNTY	23,833	551,615,509	25,595,821	12,804,847	38,400,668	50%
SOMERSET COUNTY	6,329	104,368,836	4,520,905	2,282,388	6,803,293	50%
TALBOT COUNTY	11,999	396,447,351	18,392,535	8,430,998	26,823,533	45%
WASHINGTON COUNTY	42,778	944,344,247	43,476,220	21,772,969	65,249,189	50%
WICOMICO COUNTY	26,710	612,412,256	27,001,056	14,036,893	41,037,949	50%
WORCESTER COUNTY	15,407	318,730,368	14,077,261	2,899,818	16,977,079	20%
NON-RESIDENT	17,088	391,404,909	15,221,982	-	15,221,982	-
TOTAL	1,842,452	\$50,928,947,578	\$2,369,521,564	\$1,174,867,251	3,544,388,815	

* NET TAX AFTER OUT OF STATE, ENTERPRISE ZONE AND EARNED INCOME CREDITS. INCLUDES UNPAID TAX BALANCE

ADJUSTED GROSS INCOME CLASSES

MARYLAND ADJUSTED GROSS INCOME		NUMBER RETURNS FILED	MARYLAND ADJUSTED GROSS INCOME	TOTAL DEDUCTIONS	EXEMPTIONS		NET TAXABLE INCOME
					NUMBER	AMOUNT	
NON-TAXABLE RETURNS		326,471	\$ 88,282,352	\$ 842,272,403	376,231	\$ 366,551,214	\$ NONE
UNDER	\$1,000	50	33,476	5,811	47	6,565	21,100
\$ 1,000	- 1,999	2,929	4,655,878	2,520,708	2,492	853,799	1,281,371
2,000	- 2,999	6,734	17,141,633	7,193,925	7,096	4,022,412	5,925,296
3,000	- 3,999	10,080	35,373,738	13,005,207	11,812	7,343,577	15,024,954
4,000	- 4,999	14,185	64,806,241	19,253,916	16,607	12,313,300	33,239,025
5,000	- 5,999	45,189	248,340,907	54,664,639	41,321	37,027,214	156,649,054
6,000	- 6,999	47,874	311,399,061	66,575,593	54,367	50,497,808	194,325,660
7,000	- 7,999	48,450	363,288,318	76,957,632	62,639	58,919,357	227,411,329
8,000	- 8,999	48,645	413,430,796	85,792,753	67,351	63,888,593	263,749,450
9,000	- 9,999	51,060	485,116,376	99,404,269	78,158	74,947,586	310,764,521
10,000	- 12,499	125,914	1,415,285,943	279,447,914	205,443	198,424,342	937,413,687
12,500	- 14,999	121,097	1,664,417,063	308,169,295	207,364	201,729,785	1,154,517,983
15,000	- 17,499	118,190	1,918,461,282	333,782,911	206,449	201,934,023	1,382,744,348
17,500	- 19,999	105,548	1,976,354,606	335,178,135	189,135	185,441,361	1,455,735,110
20,000	- 24,999	181,353	4,064,453,509	683,556,708	343,723	338,151,630	3,042,745,171
25,000	- 29,999	149,466	4,102,204,749	697,682,993	311,306	307,280,816	3,097,240,940
30,000	- 34,999	130,621	4,236,488,800	714,707,306	298,607	295,733,516	3,226,047,978
35,000	- 39,999	112,030	4,191,416,554	704,976,609	276,906	274,745,979	3,211,693,966
40,000	- 44,999	93,233	3,955,910,098	660,390,485	247,636	246,117,687	3,049,401,926
45,000	- 49,999	78,078	3,702,312,522	612,869,960	218,159	217,019,720	2,872,422,842
50,000	- 59,999	77,284	4,087,483,055	668,097,140	223,275	222,264,369	3,197,121,546
60,000	- 74,999	147,744	9,482,946,643	1,516,925,370	441,267	439,530,626	7,526,490,647
75,000	- 99,999	69,928	5,947,135,567	908,500,650	211,955	211,089,465	4,827,545,452
100,000	- 149,999	32,986	3,906,287,895	546,425,061	100,490	99,999,389	3,259,863,445
150,000	- 199,999	9,457	1,619,084,740	200,514,574	29,212	29,081,455	1,389,488,711
200,000	& OVER	14,327	6,684,650,222	550,563,797	44,150	44,004,359	6,090,082,066
TAXABLE RETURNS		1,842,452	\$64,898,479,672	\$10,147,163,361	3,896,967	\$3,822,368,733	\$50,928,947,578
NON-TAXABLE RETURNS		326,471	88,282,352	842,272,403	376,231	366,551,214	NONE
		2,168,923	\$64,986,762,024	\$10,989,435,764	4,273,198	\$4,188,919,947	\$50,928,947,578

NET STATE / LOCAL TAX - BY ADJUSTED GROSS INCOME CLASSES

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX *	LOCAL TAX	TOTAL STATE AND LOCAL TAX
NON-TAXABLE RETURNS	326,471	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	50	21,100	152	75	227
\$ 1,000 - 1,999	2,929	1,281,371	23,015	11,125	34,140
2,000 - 2,999	6,734	5,925,296	129,871	59,918	189,789
3,000 - 3,999	10,080	15,024,954	375,777	173,422	549,199
4,000 - 4,999	14,185	33,239,025	962,357	456,502	1,418,859
5,000 - 5,999	45,189	156,649,054	5,198,035	2,535,267	7,733,302
6,000 - 6,999	47,874	194,325,660	6,653,952	3,244,201	9,898,153
7,000 - 7,999	48,450	227,411,329	7,790,418	3,803,391	11,593,809
8,000 - 8,999	48,645	263,749,450	9,108,875	4,443,963	13,552,838
9,000 - 9,999	51,060	310,764,521	10,643,990	5,193,349	15,837,339
10,000 - 12,499	125,914	937,413,687	32,461,862	15,855,037	48,316,899
12,500 - 14,999	121,097	1,154,517,983	44,422,207	21,791,123	66,213,330
15,000 - 17,499	118,190	1,382,744,348	59,124,666	29,070,085	88,194,751
17,500 - 19,999	105,548	1,455,735,110	65,579,003	32,310,109	97,889,112
20,000 - 24,999	181,353	3,042,745,171	139,458,491	68,828,836	208,287,327
25,000 - 29,999	149,466	3,097,240,940	143,542,592	70,975,120	214,517,712
30,000 - 34,999	130,621	3,226,047,978	150,464,535	74,544,732	225,009,267
35,000 - 39,999	112,030	3,211,693,966	150,486,673	74,729,888	225,216,561
40,000 - 44,999	93,233	3,049,401,926	143,391,565	71,180,198	214,571,763
45,000 - 49,999	78,078	2,872,422,842	135,474,192	67,329,850	202,804,042
50,000 - 59,999	77,284	3,197,121,546	151,422,972	75,238,678	226,661,650
60,000 - 74,999	147,744	7,526,490,647	359,527,990	178,585,161	538,113,151
75,000 - 99,999	69,928	4,827,545,452	233,209,850	115,714,622	348,924,472
100,000 - 149,999	32,986	3,259,863,445	158,538,584	78,707,480	237,246,064
150,000 - 199,999	9,457	1,389,488,711	67,770,770	33,643,665	101,414,435
200,000 & OVER	14,327	6,090,082,066	293,759,170	146,441,454	440,200,624
	2,168,923	\$50,928,947,578	\$2,369,521,564	\$1,174,867,251	\$3,544,388,815

* NET TAX AFTER OUT OF STATE, ENTERPRISE ZONE AND EARNED INCOME CREDITS. INCLUDES UNPAID TAX BALANCE

NON - TAXABLE RETURNS - WITH SELECTED DATA

SUBDIVISION	NON-TAXABLE RETURN	FEDERAL ADJUSTED GROSS INCOME	MODIFICATIONS		MARYLAND GROSS INCOME
			ADDITIONS	SUBTRACTIONS	
ALLEGANY COUNTY	5,716	\$ 7,753,216	\$ 93,992	\$ 6,382,707	\$ 1,464,501
ANNE ARUNDEL COUNTY	25,680	55,767,565	457,986	43,492,725	12,732,826
BALTIMORE COUNTY	42,012	60,589,563	2,229,560	39,972,666	22,846,457
BALTIMORE CITY	57,063	43,233,707	1,073,438	30,167,737	14,139,408
CALVERT COUNTY	3,015	6,136,059	40,867	4,248,305	1,928,621
CAROLINE COUNTY	1,935	1,787,670	59,514	1,333,219	513,965
CARROLL COUNTY	7,168	9,224,284	81,042	5,443,053	3,862,273
CECIL COUNTY	4,197	6,093,430	39,257	4,096,114	2,036,573
CHARLES COUNTY	6,377	15,369,897	70,358	11,622,955	3,817,300
DORCHESTER COUNTY	2,794	2,553,602	29,279	1,658,935	923,946
FREDERICK COUNTY	8,657	16,150,142	113,864	12,206,502	4,057,504
GARRETT COUNTY	2,038	1,898,207	5,680	1,317,954	585,933
HARFORD COUNTY	11,030	21,408,961	50,384	15,755,805	5,703,540
HOWARD COUNTY	9,677	24,031,319	464,205	18,026,560	6,468,964
KENT COUNTY	1,324	1,147,775	72,403	1,145,467	74,711
MONTGOMERY COUNTY	41,063	140,023,464	3,569,209	103,356,190	40,236,483
PRINCE GEORGE'S COUNTY	39,827	88,810,153	344,616	63,369,608	25,785,161
QUEEN ANNE'S COUNTY	2,286	2,902,940	148,064	1,729,036	1,321,968
ST. MARY'S COUNTY	4,598	15,086,707	77,389	11,815,794	3,348,302
SOMERSET COUNTY	1,794	1,176,793	1,775	717,007	461,561
TALBOT COUNTY	2,295	11,605,960	2,833,542	8,112,398	6,327,104
WASHINGTON COUNTY	8,007	10,961,898	65,365	8,368,462	2,658,801
WICOMICO COUNTY	5,054	5,692,255	66,342	3,440,909	2,317,688
WORCESTER COUNTY	3,138	4,114,033	586,702	3,575,059	1,125,676
NON-RESIDENT	29,726	1,451,268,834	42,337,495	1,570,063,243	(76,456,914)
TOTAL	326,471	\$2,004,788,434	\$54,912,328	\$1,971,418,410	\$88,282,352

NUMBER OF RETURNS FILED - NET TAXABLE INCOME

SUBDIVISION	TAXABLE RETURNS	NET TAXABLE INCOME	NON-TAXABLE RETURNS	TOTAL RETURNS	TOTAL NET TAXABLE INCOME
ALLEGANY COUNTY	23,509	\$ 478,305,070	5,716	29,225	\$ 478,305,070
ANNE ARUNDEL COUNTY	164,926	4,799,744,205	25,680	190,606	4,799,744,205
BALTIMORE COUNTY	291,205	8,567,535,543	42,012	333,217	8,567,535,543
BALTIMORE CITY	248,183	4,704,813,162	57,063	305,246	4,704,813,162
CALVERT COUNTY	19,055	531,217,475	3,015	22,070	531,217,475
CAROLINE COUNTY	9,223	182,985,152	1,935	11,158	182,985,152
CARROLL COUNTY	46,945	1,255,622,096	7,168	54,113	1,255,622,096
CECIL COUNTY	24,162	569,776,482	4,197	28,359	569,776,482
CHARLES COUNTY	36,512	945,317,978	6,377	42,889	945,317,978
DORCHESTER COUNTY	11,302	215,655,028	2,794	14,096	215,655,028
FREDERICK COUNTY	55,882	1,488,372,704	8,657	64,539	1,488,372,704
GARRETT COUNTY	8,125	156,783,407	2,038	10,163	156,783,407
HARFORD COUNTY	64,251	1,758,775,172	11,030	75,281	1,758,775,172
HOWARD COUNTY	72,075	2,558,248,768	9,677	81,752	2,558,248,768
KENT COUNTY	6,156	150,297,421	1,324	7,480	150,297,421
MONTGOMERY COUNTY	316,109	12,066,763,166	41,063	357,172	12,066,763,166
PRINCE GEORGE'S COUNTY	288,743	6,851,152,346	39,827	328,570	6,851,152,346
QUEEN ANNE'S COUNTY	11,945	328,258,927	2,286	14,231	328,258,927
ST. MARY'S COUNTY	23,833	551,615,509	4,598	28,431	551,615,509
SOMERSET COUNTY	6,329	104,368,836	1,794	8,123	104,368,836
TALBOT COUNTY	11,999	396,447,351	2,295	14,294	396,447,351
WASHINGTON COUNTY	42,778	944,344,247	8,007	50,785	944,344,247
WICOMICO COUNTY	26,710	612,412,256	5,054	31,764	612,412,256
WORCESTER COUNTY	15,407	318,730,368	3,138	18,545	318,730,368
TOTAL - RESIDENTS	1,825,364	\$50,537,542,669	296,745	2,122,109	\$50,537,542,669
NON-RESIDENT	17,088	391,404,909	29,726	46,814	391,404,909
TOTAL - ALL RETURNS	1,842,452	\$50,928,947,578	326,471	2,168,923	\$50,928,947,578

SUMMARY OF REFUNDS

SUBDIVISION	NUMBER RETURNS FILED	ORIGINAL REFUNDS ISSUED (1)		COMPUTED TAX REFUND AMOUNT (2)
		NUMBER	AMOUNT	
ALLEGANY COUNTY	29,225	19,442	\$ 4,229,714.58	\$ 4,750,981.95
ANNE ARUNDEL COUNTY	190,606	130,225	41,529,589.83	46,021,603.28
BALTIMORE COUNTY	333,217	219,117	65,449,886.33	76,826,665.62
BALTIMORE CITY	305,246	217,754	52,085,427.38	59,889,649.71
CALVERT COUNTY	22,070	17,370	8,097,600.36	8,624,870.84
CAROLINE COUNTY	11,158	7,262	1,689,949.57	1,889,005.14
CARROLL COUNTY	54,113	37,601	11,698,205.52	12,831,195.53
CECIL COUNTY	28,359	15,042	3,497,177.42	4,048,462.64
CHARLES COUNTY	42,889	30,198	9,511,253.89	10,181,563.32
DORCHESTER COUNTY	14,096	9,636	2,244,478.31	2,523,474.71
FREDERICK COUNTY	64,539	44,470	13,179,896.68	14,526,762.47
GARRETT COUNTY	10,163	6,739	1,542,769.42	1,720,493.75
HARFORD COUNTY	75,281	52,276	15,373,620.99	16,814,623.55
HOWARD COUNTY	81,752	53,340	20,413,439.18	22,428,686.15
KENT COUNTY	7,480	4,211	973,889.79	1,242,705.95
MONTGOMERY COUNTY	357,172	207,201	83,870,296.23	103,416,490.02
PRINCE GEORGE'S COUNTY	328,570	224,072	70,845,328.78	75,877,333.49
QUEEN ANNE'S COUNTY	14,231	8,907	2,826,644.39	3,410,828.11
ST. MARY'S COUNTY	28,431	19,982	5,748,607.92	6,218,453.00
SOMERSET COUNTY	8,123	5,189	1,142,327.53	1,295,786.32
TALBOT COUNTY	14,294	8,215	2,505,987.16	3,317,087.48
WASHINGTON COUNTY	50,785	34,848	8,059,330.31	8,965,258.86
WICOMICO COUNTY	31,764	20,814	5,129,608.95	5,854,941.94
WORCESTER COUNTY	18,545	11,846	3,044,596.48	3,633,158.42
NON-RESIDENT	46,814	38,296	15,479,855.93	16,608,415.42
	<u>2,168,923</u>	<u>1,444,053</u>	<u>\$450,169,482.93</u>	<u>\$512,918,497.67</u>

(1) THIS REPRESENTS ORIGINAL REFUND CHECKS ISSUED TO RETURNS ORIGINALLY FILED WITH A REFUND DUE.

(2) THIS REPRESENTS ORIGINAL REFUNDS ISSUED PLUS REFUNDS FOR RETURNS ORIGINALLY FILED WITH A BALANCE DUE AND CHANGED TO A REFUND IN PROCESSING, REFUNDS INTERCEPTED FOR TAX OR OTHER LIABILITY PURPOSES, AND REFUNDS APPLIED TO 1989 TAX YEAR ACCOUNTS.

SELECTED TAX CREDITS

SUBDIVISION	GROSS STATE INCOME TAX	NUMBER RETURNS FILED	OUT-OF-STATE INCOME TAX *	NUMBER RETURNS FILED	ENTERPRISE ZONE CREDIT **	NUMBER RETURNS FILED	EARNED INCOME CREDIT ***	NET STATE INCOME TAX
ALLEGANY COUNTY	\$ 22,187,351	88	\$ 26,874	8	\$22,764	2,058	\$ 320,602	\$ 21,817,111
ANNE ARUNDEL COUNTY	227,734,335	553	649,467	0	0	6,997	1,106,920	225,977,948
BALTIMORE COUNTY	406,716,686	1,015	1,252,461	7	2,532	12,672	1,981,562	403,480,131
BALTIMORE CITY	218,605,411	557	578,220	1	735	38,062	6,317,434	211,709,022
CALVERT COUNTY	25,136,973	59	69,510	0	0	1,040	165,279	24,902,184
CAROLINE COUNTY	8,451,280	958	671,017	0	0	1,140	200,618	7,579,645
CARROLL COUNTY	59,071,482	159	96,144	0	0	1,854	285,349	58,689,989
CECIL COUNTY	26,652,652	8,557	7,462,647	0	0	1,657	261,658	18,928,347
CHARLES COUNTY	44,565,697	78	38,982	0	0	1,992	318,844	44,207,871
DORCHESTER COUNTY	9,935,617	350	248,512	1	0	1,726	308,595	9,378,510
FREDERICK COUNTY	70,186,966	140	62,107	0	0	2,504	396,616	69,728,243
GARRETT COUNTY	7,237,138	33	9,914	0	0	890	136,554	7,090,670
HARFORD COUNTY	83,037,947	601	484,735	1	518	2,762	435,661	82,117,033
HOWARD COUNTY	122,458,500	355	306,640	0	0	1,769	267,455	121,884,405
KENT COUNTY	7,058,359	596	511,830	1	5	653	108,464	6,438,060
MONTGOMERY COUNTY	580,267,835	2,806	5,774,347	3	152	9,056	1,358,993	573,134,343
PRINCE GEORGE'S COUNTY	322,186,579	677	290,842	1	16	17,920	2,746,921	319,148,800
QUEEN ANNE'S COUNTY	15,493,227	434	326,130	0	0	902	143,625	15,023,472
ST. MARY'S COUNTY	25,852,888	55	13,539	0	0	1,569	243,528	25,595,821
SOMERSET COUNTY	4,748,205	94	42,252	0	0	1,107	185,048	4,520,905
TALBOT COUNTY	18,917,622	175	342,899	0	0	1,071	182,188	18,392,535
WASHINGTON COUNTY	44,023,259	127	63,909	3	3,843	2,981	479,287	43,476,220
WICOMICO COUNTY	28,606,965	1,336	1,067,461	3	779	3,147	537,669	27,001,056
WORCESTER COUNTY	14,803,251	610	420,365	1	1	1,777	305,624	14,077,261
NON-RESIDENT	18,637,165	974	3,330,061	3	1,608	573	83,514	15,221,982
TOTAL	\$2,412,573,390	21,387	\$24,140,865	33	\$32,953	117,879	\$18,878,008	\$2,369,521,564

* OUT OF STATE INCOME TAX 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.

** ENTERPRISE ZONE CREDIT - TAXPAYERS UNDER THE LAW ARE ALLOWED A CREDIT AGAINST THE MARYLAND INCOME TAX FOR QUALIFIED INVOLVEMENT IN AN ENTERPRISE ZONE. THE REVENUE OF THE SUBDIVISIONS IS NOT AFFECTED BY THIS CREDIT AS IT APPLIES TO THE STATE INCOME TAX ONLY.

*** EARNED INCOME CREDIT - TAXPAYERS UNDER THE LAW ARE ALLOWED A CREDIT AGAINST THE MARYLAND INCOME TAX FOR 1/2 THE FEDERAL EARNED INCOME CREDIT UP TO THE AMOUNT OF THE MARYLAND INCOME TAX. THE REVENUE OF THE SUBDIVISIONS IS AFFECTED BY THIS CREDIT AS IT IS APPLIED PRIOR TO THE COMPUTATION OF LOCAL INCOME TAX.

RESIDENT TAX RETURNS FILED 1982 - 1988

SUBDIVISION	1982	1983	1984	1985	1986	1987	1988	PCT. INCREASE (DECREASE) 1982-1988
ALLEGANY COUNTY	27,966	27,672	28,158	28,096	28,350	28,656	29,225	4.50%
ANNE ARUNDEL COUNTY	157,979	162,571	169,018	174,044	178,277	185,027	190,606	20.65%
BALTIMORE COUNTY	304,735	308,054	314,537	317,596	323,251	330,058	333,217	9.35%
BALTIMORE CITY	291,589	290,574	297,147	302,184	301,848	304,264	305,246	4.68%
CALVERT COUNTY	14,667	15,534	16,615	17,934	19,237	20,604	22,070	50.47%
CAROLINE COUNTY	9,131	9,313	9,796	10,012	10,146	10,728	11,158	22.20%
CARROLL COUNTY	40,539	42,523	44,912	46,797	48,943	51,658	54,113	33.48%
CECIL COUNTY	22,420	22,965	24,185	25,094	25,873	27,128	28,359	26.49%
CHARLES COUNTY	29,917	31,762	33,763	35,834	38,035	40,619	42,889	43.36%
DORCHESTER COUNTY	12,746	12,808	13,247	13,397	13,438	13,890	14,096	10.59%
FREDERICK COUNTY	49,259	51,212	53,756	55,724	58,509	61,430	64,539	31.02%
GARRETT COUNTY	8,908	8,901	9,024	9,203	9,400	9,881	10,163	14.09%
HARFORD COUNTY	58,300	60,427	62,914	65,319	67,895	72,115	75,281	29.13%
HOWARD COUNTY	56,164	59,326	63,459	67,458	70,731	76,455	81,752	45.56%
KENT COUNTY	6,500	6,621	6,820	6,964	7,078	7,197	7,480	15.08%
MONTGOMERY COUNTY	284,182	292,061	306,033	315,341	326,393	342,665	357,172	25.68%
PRINCE GEORGE'S COUNTY	290,515	294,517	302,535	308,184	310,920	320,577	328,570	13.10%
QUEEN ANNE'S COUNTY	10,867	11,349	11,945	12,361	12,977	13,756	14,231	30.96%
ST. MARY'S COUNTY	21,007	21,865	22,827	24,242	25,344	27,050	28,431	35.34%
SOMERSET COUNTY	7,164	7,304	7,547	7,661	7,752	8,058	8,123	13.39%
TALBOT COUNTY	12,433	12,685	13,046	13,266	13,486	13,787	14,294	14.97%
WASHINGTON COUNTY	43,890	44,316	45,848	46,694	47,790	49,316	50,785	15.71%
WICOMICO COUNTY	26,562	27,196	28,475	29,220	29,868	31,036	31,764	19.58%
WORCESTER COUNTY	14,603	15,307	16,253	16,945	17,394	18,023	18,545	26.99%
	<u>1,802,043</u>	<u>1,836,863</u>	<u>1,901,860</u>	<u>1,949,570</u>	<u>1,992,935</u>	<u>2,063,978</u>	<u>2,122,109</u>	<u>17.76%</u>

NON - RESIDENT RETURN STATISTICS

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	AVERAGE STATE TAX
NON-TAXABLE RETURNS	29,726	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	4	1,524	3	0.75
\$ 1,000 - 1,999	91	44,983	779	8.56
2,000 - 2,999	748	462,286	9,195	12.29
3,000 - 3,999	776	1,101,851	26,625	34.31
4,000 - 4,999	837	1,589,706	44,010	52.58
5,000 - 5,999	972	2,523,821	76,239	78.44
6,000 - 6,999	966	2,977,894	96,867	100.28
7,000 - 7,999	805	3,092,458	105,779	131.40
8,000 - 8,999	811	3,753,987	129,359	159.51
9,000 - 9,999	706	3,793,545	134,604	190.66
10,000 - 12,499	1,623	11,196,288	419,022	258.18
12,500 - 14,999	1,268	11,400,973	452,418	356.80
15,000 - 17,499	1,029	11,268,575	472,684	459.36
17,500 - 19,999	851	11,112,951	481,593	565.91
20,000 - 24,999	1,328	21,457,593	954,276	718.58
25,000 - 29,999	1,008	20,630,444	914,138	906.88
30,000 - 34,999	788	19,609,055	886,376	1,124.84
35,000 - 39,999	460	13,243,366	597,934	1,299.86
40,000 - 44,999	378	12,755,672	565,043	1,494.82
45,000 - 49,999	251	9,522,710	410,221	1,634.35
50,000 - 59,999	236	10,019,911	442,978	1,877.03
60,000 - 74,999	358	19,026,876	794,018	2,217.93
75,000 - 99,999	224	16,386,704	698,210	3,117.01
100,000 - 149,999	193	20,831,172	789,090	4,088.55
150,000 - 199,999	99	15,366,503	599,078	6,051.29
200,000 & OVER	278	148,234,061	5,121,443	18,422.46
	<u>46,814</u>	<u>\$391,404,909</u>	<u>\$15,221,982</u>	<u>\$ 325.16</u>

III. Local Tables

ALLEGANY COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	5,716	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	32	13,053	207	103	310	9.69
2,000 - 2,999	103	85,985	1,860	931	2,791	27.10
3,000 - 3,999	155	197,905	4,869	2,471	7,340	47.35
4,000 - 4,999	271	588,626	16,350	8,258	24,608	90.80
5,000 - 5,999	756	2,496,988	81,406	40,778	122,184	161.62
6,000 - 6,999	828	3,242,581	112,160	56,281	168,441	203.43
7,000 - 7,999	839	3,931,536	137,036	68,519	205,555	245.00
8,000 - 8,999	810	4,235,108	146,696	73,402	220,098	271.73
9,000 - 9,999	910	5,300,072	178,199	89,299	267,498	293.95
10,000 - 12,499	2,076	14,947,469	510,785	256,035	766,820	369.37
12,500 - 14,999	1,799	16,597,083	611,694	306,010	917,704	510.12
15,000 - 17,499	1,718	19,577,993	810,232	405,725	1,215,957	707.77
17,500 - 19,999	1,519	20,534,597	914,584	457,502	1,372,086	903.28
20,000 - 24,999	2,441	40,312,222	1,830,670	916,461	2,747,131	1,125.41
25,000 - 29,999	2,135	44,535,891	2,054,787	1,028,934	3,083,721	1,444.37
30,000 - 34,999	1,875	47,277,652	2,210,224	1,106,463	3,316,687	1,768.90
35,000 - 39,999	1,405	41,706,249	1,962,743	981,735	2,944,478	2,095.71
40,000 - 44,999	1,033	35,419,651	1,673,076	838,292	2,511,368	2,431.14
45,000 - 49,999	766	29,985,170	1,426,035	713,356	2,139,391	2,792.94
50,000 - 59,999	630	27,680,059	1,320,042	661,012	1,981,054	3,144.53
60,000 - 74,999	858	45,798,822	2,192,691	1,102,487	3,295,178	3,840.53
75,000 - 99,999	278	20,344,893	991,084	495,713	1,486,797	5,348.19
100,000 - 149,999	129	13,764,079	675,297	338,170	1,013,467	7,856.33
150,000 - 199,999	50	7,737,162	382,503	191,252	573,755	11,475.10
200,000 & OVER	93	31,994,224	1,571,881	795,677	2,367,558	25,457.61
TOTALS	29,225	\$478,305,070	\$21,817,111	\$10,934,866	\$32,751,977	\$ 1,120.68

ANNE ARUNDEL COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	25,680	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	4	1,510	9	5	14	3.50
\$ 1,000 - 1,999	260	112,879	1,803	1,018	2,821	10.85
2,000 - 2,999	523	464,580	10,160	5,093	15,253	29.16
3,000 - 3,999	763	1,141,841	31,137	15,579	46,716	61.23
4,000 - 4,999	1,152	2,651,834	75,823	38,075	113,898	98.87
5,000 - 5,999	3,815	13,483,360	453,023	227,390	680,413	178.35
6,000 - 6,999	3,907	16,323,002	573,197	287,128	860,325	220.20
7,000 - 7,999	3,817	18,307,996	652,538	326,685	979,223	256.54
8,000 - 8,999	3,797	20,909,313	754,878	378,288	1,133,166	298.44
9,000 - 9,999	3,942	24,508,730	889,931	445,949	1,335,880	338.88
10,000 - 12,499	9,778	73,498,468	2,698,934	1,352,145	4,051,079	414.31
12,500 - 14,999	9,620	92,325,230	3,684,073	1,844,009	5,528,082	574.64
15,000 - 17,499	9,670	113,712,167	4,928,183	2,466,778	7,394,961	764.73
17,500 - 19,999	8,497	117,352,705	5,312,439	2,658,972	7,971,411	938.14
20,000 - 24,999	14,701	247,238,500	11,388,594	5,700,174	17,088,768	1,162.42
25,000 - 29,999	12,673	261,158,325	12,174,955	6,093,276	18,268,231	1,441.51
30,000 - 34,999	11,836	291,070,887	13,675,752	6,843,984	20,519,736	1,733.67
35,000 - 39,999	10,910	309,627,646	14,616,511	7,313,451	21,929,962	2,010.08
40,000 - 44,999	9,528	309,315,966	14,647,064	7,332,452	21,979,516	2,306.83
45,000 - 49,999	8,180	299,361,599	14,234,853	7,120,773	21,355,626	2,610.71
50,000 - 59,999	8,551	352,707,620	16,823,871	8,420,020	25,243,891	2,952.16
60,000 - 74,999	16,478	839,282,294	40,330,870	20,185,065	60,515,935	3,672.53
75,000 - 99,999	7,446	510,748,677	24,772,434	12,403,689	37,176,123	4,992.76
100,000 - 149,999	3,129	305,047,183	14,891,099	7,478,541	22,369,640	7,149.13
150,000 - 199,999	820	120,214,637	5,904,763	2,967,612	8,872,375	10,819.97
200,000 & OVER	1,129	459,177,256	22,451,054	11,427,555	33,878,609	30,007.63
TOTALS	190,606	\$4,799,744,205	\$225,977,948	\$113,333,706	\$339,311,654	\$ 1,780.17

BALTIMORE COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	42,012	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	3	1,078	6	3	9	3.00
\$ 1,000 - 1,999	298	131,495	2,170	1,090	3,260	10.94
2,000 - 2,999	653	552,889	12,074	6,069	18,143	27.78
3,000 - 3,999	1,217	1,663,044	40,662	20,511	61,173	50.27
4,000 - 4,999	1,901	4,384,888	123,019	61,650	184,669	97.14
5,000 - 5,999	6,693	23,406,283	781,161	391,362	1,172,523	175.19
6,000 - 6,999	7,017	29,070,570	1,019,854	510,828	1,530,682	218.14
7,000 - 7,999	7,010	33,353,408	1,182,408	592,182	1,774,590	253.15
8,000 - 8,999	7,046	38,644,608	1,399,114	700,176	2,099,290	297.94
9,000 - 9,999	7,363	45,223,952	1,641,435	822,048	2,463,483	334.58
10,000 - 12,499	18,717	140,420,326	5,206,241	2,606,189	7,812,430	417.40
12,500 - 14,999	18,397	176,823,939	7,064,795	3,535,693	10,600,488	576.21
15,000 - 17,499	18,003	213,213,206	9,218,822	4,611,792	13,830,614	768.24
17,500 - 19,999	16,853	236,074,650	10,678,904	5,343,405	16,022,309	950.71
20,000 - 24,999	29,661	506,913,420	23,348,584	11,684,169	35,032,753	1,181.10
25,000 - 29,999	24,918	525,141,710	24,486,678	12,254,736	36,741,414	1,474.49
30,000 - 34,999	22,112	554,565,843	26,047,957	13,036,084	39,084,041	1,767.55
35,000 - 39,999	19,560	571,352,674	26,970,393	13,497,345	40,467,738	2,068.90
40,000 - 44,999	16,295	543,958,917	25,772,042	12,895,727	38,667,769	2,372.98
45,000 - 49,999	13,444	504,911,384	23,987,876	12,003,894	35,991,770	2,677.16
50,000 - 59,999	12,887	545,497,416	26,012,655	13,019,072	39,031,727	3,028.77
60,000 - 74,999	22,168	1,150,705,486	55,272,737	27,667,754	82,940,491	3,741.45
75,000 - 99,999	9,276	653,247,403	31,659,284	15,872,959	47,532,243	5,124.22
100,000 - 149,999	4,970	500,190,402	24,457,617	12,268,561	36,726,178	7,389.57
150,000 - 199,999	1,783	265,547,142	13,017,151	6,553,076	19,570,227	10,976.01
200,000 & OVER	2,960	1,302,539,410	64,076,492	32,426,133	96,502,625	32,602.24
TOTALS	333,217	\$8,567,535,543	\$403,480,131	\$202,382,508	\$605,862,639	\$ 1,818.22

BALTIMORE CITY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	57,063	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	5	3,102	2	1	3	0.60
\$ 1,000 - 1,999	253	111,846	1,426	719	2,145	8.48
2,000 - 2,999	680	519,518	11,100	5,569	16,669	24.51
3,000 - 3,999	1,190	1,526,220	36,349	18,186	54,535	45.83
4,000 - 4,999	1,868	4,093,591	112,151	56,265	168,416	90.16
5,000 - 5,999	7,345	23,916,091	767,437	384,117	1,151,554	156.78
6,000 - 6,999	9,001	33,679,969	1,059,003	529,597	1,588,600	176.49
7,000 - 7,999	9,806	42,466,138	1,276,735	638,764	1,915,499	195.34
8,000 - 8,999	10,231	52,488,203	1,562,972	782,654	2,345,626	229.27
9,000 - 9,999	10,318	60,168,930	1,752,471	876,615	2,629,086	254.81
10,000 - 12,499	25,250	184,154,084	5,446,728	2,724,925	8,171,653	323.63
12,500 - 14,999	23,949	226,421,234	8,035,938	4,019,782	12,055,720	503.39
15,000 - 17,499	22,537	262,824,403	11,022,325	5,512,941	16,535,266	733.69
17,500 - 19,999	18,162	250,922,153	11,346,969	5,676,002	17,022,971	937.29
20,000 - 24,999	27,129	458,046,081	21,131,883	10,571,149	31,703,032	1,168.60
25,000 - 29,999	19,876	418,587,756	19,556,925	9,784,928	29,341,853	1,476.25
30,000 - 34,999	15,825	400,368,024	18,845,050	9,430,506	28,275,556	1,786.76
35,000 - 39,999	11,644	344,685,179	16,302,809	8,156,741	24,459,550	2,100.79
40,000 - 44,999	8,468	286,912,271	13,608,329	6,810,841	20,419,170	2,411.33
45,000 - 49,999	6,059	231,124,277	10,987,265	5,503,394	16,490,659	2,721.68
50,000 - 59,999	5,137	220,795,444	10,527,754	5,275,974	15,803,728	3,076.45
60,000 - 74,999	7,578	397,633,436	19,118,027	9,575,007	28,693,034	3,786.36
75,000 - 99,999	2,736	193,961,350	9,422,629	4,719,569	14,142,198	5,168.93
100,000 - 149,999	1,667	169,145,042	8,272,306	4,150,782	12,423,088	7,452.36
150,000 - 199,999	566	83,845,457	4,112,223	2,070,674	6,182,897	10,923.85
200,000 & OVER	903	356,413,363	17,392,216	8,870,837	26,263,053	29,052.05
TOTALS	305,246	\$4,704,813,162	\$211,709,022	\$106,146,539	\$317,855,561	\$ 1,041.31

CALVERT COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	20% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	3,015	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	21	10,004	160	32	192	9.14
2,000 - 2,999	47	44,258	996	199	1,195	25.43
3,000 - 3,999	83	118,177	2,791	567	3,358	40.46
4,000 - 4,999	106	266,661	7,724	1,545	9,269	87.44
5,000 - 5,999	401	1,428,044	47,972	9,604	57,576	143.58
6,000 - 6,999	425	1,766,143	62,566	12,513	75,079	176.66
7,000 - 7,999	444	2,055,471	71,747	14,349	86,096	193.91
8,000 - 8,999	434	2,380,997	83,881	16,827	100,708	232.05
9,000 - 9,999	495	3,009,755	106,298	21,291	127,589	257.76
10,000 - 12,499	1,223	9,053,755	312,813	62,645	375,458	307.00
12,500 - 14,999	1,081	10,245,450	402,593	80,530	483,123	446.92
15,000 - 17,499	1,132	13,111,410	561,452	112,371	673,823	595.25
17,500 - 19,999	989	13,431,471	606,939	121,601	728,540	736.64
20,000 - 24,999	1,655	27,246,139	1,252,482	250,870	1,503,352	908.37
25,000 - 29,999	1,404	28,311,326	1,317,188	263,522	1,580,710	1,125.86
30,000 - 34,999	1,291	30,864,587	1,448,338	289,858	1,738,196	1,346.40
35,000 - 39,999	1,250	34,664,272	1,634,439	327,034	1,961,473	1,569.18
40,000 - 44,999	1,142	36,292,084	1,720,556	344,203	2,064,759	1,808.02
45,000 - 49,999	1,022	36,376,873	1,728,200	345,827	2,074,027	2,029.38
50,000 - 59,999	1,064	43,073,759	2,055,128	411,225	2,466,353	2,318.00
60,000 - 74,999	2,095	105,193,382	5,049,303	1,010,340	6,059,643	2,892.43
75,000 - 99,999	809	54,765,018	2,654,143	530,999	3,185,142	3,937.13
100,000 - 149,999	298	28,748,259	1,398,350	281,619	1,679,969	5,637.48
150,000 - 199,999	58	8,565,898	412,075	84,563	496,638	8,562.72
200,000 & OVER	86	40,194,282	1,964,050	400,339	2,364,389	27,492.90
TOTALS	22,070	\$531,217,475	\$24,902,184	\$4,994,473	\$29,896,657	\$ 1,354.63

CAROLINE COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	1,935	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	7	3,225	41	21	62	8.86
2,000 - 2,999	19	14,643	313	156	469	24.68
3,000 - 3,999	37	56,332	1,340	693	2,033	54.95
4,000 - 4,999	58	131,824	3,663	1,892	5,555	95.78
5,000 - 5,999	220	739,604	24,013	12,214	36,227	164.67
6,000 - 6,999	272	1,073,011	34,906	17,685	52,591	193.35
7,000 - 7,999	318	1,445,179	45,930	23,613	69,543	218.69
8,000 - 8,999	327	1,753,977	57,499	28,976	86,475	264.45
9,000 - 9,999	349	2,062,708	60,760	31,277	92,037	263.72
10,000 - 12,499	1,048	7,599,023	227,295	117,131	344,426	328.65
12,500 - 14,999	853	8,107,083	283,130	146,906	430,036	504.15
15,000 - 17,499	656	7,501,832	295,320	155,360	450,680	687.01
17,500 - 19,999	561	7,461,279	314,179	166,317	480,496	856.50
20,000 - 24,999	966	15,687,984	656,759	355,653	1,012,412	1,048.05
25,000 - 29,999	825	16,920,164	699,873	388,882	1,088,755	1,319.70
30,000 - 34,999	709	17,593,282	734,532	408,624	1,143,156	1,612.35
35,000 - 39,999	544	16,000,623	661,020	373,913	1,034,933	1,902.45
40,000 - 44,999	410	13,934,471	565,033	327,937	892,970	2,177.98
45,000 - 49,999	308	11,815,763	499,886	279,547	779,433	2,530.63
50,000 - 59,999	235	10,280,677	434,319	244,864	679,183	2,890.14
60,000 - 74,999	330	17,523,402	763,422	420,520	1,183,942	3,587.70
75,000 - 99,999	102	7,545,608	349,037	183,233	532,270	5,218.33
100,000 - 149,999	34	3,581,990	175,680	87,840	263,520	7,750.59
150,000 - 199,999	13	2,079,362	95,672	51,384	147,056	11,312.00
200,000 & OVER	22	12,072,106	596,023	300,783	896,806	40,763.91
TOTALS	11,158	\$182,985,152	\$ 7,579,645	\$ 4,125,421	\$ 11,705,066	\$ 1,049.03

CARROLL COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	7,168	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	48	18,297	350	176	526	10.96
2,000 - 2,999	113	100,508	2,202	1,101	3,303	29.23
3,000 - 3,999	174	262,654	6,430	3,215	9,645	55.43
4,000 - 4,999	237	564,379	16,309	8,155	24,464	103.22
5,000 - 5,999	989	3,543,019	119,573	59,868	179,441	181.44
6,000 - 6,999	1,041	4,494,705	160,409	80,304	240,713	231.23
7,000 - 7,999	1,036	5,067,007	185,083	92,748	277,831	268.18
8,000 - 8,999	1,011	5,660,851	209,878	104,972	314,850	311.42
9,000 - 9,999	1,125	7,042,189	260,568	130,545	391,113	347.66
10,000 - 12,499	2,823	21,448,116	801,258	401,083	1,202,341	425.91
12,500 - 14,999	2,788	26,772,056	1,065,306	533,047	1,598,353	573.30
15,000 - 17,499	2,724	32,074,632	1,381,077	691,644	2,072,721	760.91
17,500 - 19,999	2,301	31,671,418	1,424,074	712,867	2,136,941	928.70
20,000 - 24,999	4,101	67,701,979	3,094,382	1,547,705	4,642,087	1,131.94
25,000 - 29,999	3,736	76,060,451	3,514,925	1,758,405	5,273,330	1,411.49
30,000 - 34,999	3,652	88,470,448	4,121,861	2,061,203	6,183,064	1,693.06
35,000 - 39,999	3,472	98,323,801	4,607,442	2,306,899	6,914,341	1,991.46
40,000 - 44,999	3,172	103,061,633	4,855,653	2,430,437	7,286,090	2,297.00
45,000 - 49,999	2,822	103,393,200	4,895,733	2,449,917	7,345,650	2,602.99
50,000 - 59,999	2,743	114,508,666	5,451,516	2,728,537	8,180,053	2,982.16
60,000 - 74,999	4,626	237,298,460	11,379,473	5,697,910	17,077,383	3,691.61
75,000 - 99,999	1,434	100,545,817	4,875,244	2,441,933	7,317,177	5,102.63
100,000 - 149,999	505	51,252,533	2,499,563	1,256,505	3,756,068	7,437.76
150,000 - 199,999	112	17,483,466	852,564	432,401	1,284,965	11,472.90
200,000 & OVER	160	58,801,811	2,909,116	1,462,562	4,371,678	27,322.99
TOTALS	54,113	\$ 1,255,622,096	\$ 58,689,989	\$ 29,394,139	\$ 88,084,128	\$ 1,627.78

CECIL COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	4,197	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	34	15,921	275	150	425	12.50
2,000 - 2,999	100	79,451	1,565	849	2,414	24.14
3,000 - 3,999	119	164,281	3,567	1,961	5,528	46.45
4,000 - 4,999	224	491,278	13,201	7,161	20,362	90.90
5,000 - 5,999	621	2,170,872	68,660	36,446	105,106	169.25
6,000 - 6,999	631	2,537,066	82,612	43,717	126,329	200.20
7,000 - 7,999	661	3,093,518	99,597	53,587	153,184	231.75
8,000 - 8,999	618	3,376,277	109,497	59,347	168,844	273.21
9,000 - 9,999	768	4,615,262	146,184	79,301	225,485	293.60
10,000 - 12,499	1,768	13,111,293	410,484	230,797	641,281	362.72
12,500 - 14,999	1,659	15,693,172	505,647	296,948	802,595	483.78
15,000 - 17,499	1,523	17,640,489	626,275	374,843	1,001,118	657.33
17,500 - 19,999	1,326	17,917,084	663,518	402,077	1,065,595	803.62
20,000 - 24,999	2,406	40,016,487	1,478,682	916,385	2,395,067	995.46
25,000 - 29,999	2,042	42,078,023	1,523,899	973,730	2,497,629	1,223.13
30,000 - 34,999	1,957	48,461,665	1,592,347	1,133,303	2,725,650	1,392.77
35,000 - 39,999	1,639	47,457,946	1,524,498	1,115,328	2,639,826	1,610.63
40,000 - 44,999	1,455	48,451,579	1,548,719	1,143,319	2,692,038	1,850.20
45,000 - 49,999	1,125	42,355,353	1,297,386	1,003,334	2,300,720	2,045.08
50,000 - 59,999	1,084	46,037,026	1,411,820	1,096,102	2,507,922	2,313.58
60,000 - 74,999	1,598	82,919,134	2,439,305	1,991,722	4,431,027	2,772.86
75,000 - 99,999	478	34,321,628	1,113,648	834,235	1,947,883	4,075.07
100,000 - 149,999	193	20,445,225	773,147	501,916	1,275,063	6,606.54
150,000 - 199,999	49	7,468,331	305,814	184,469	490,283	10,005.78
200,000 & OVER	84	28,858,121	1,188,000	717,532	1,905,532	22,684.90
TOTALS	28,359	\$ 569,776,482	\$ 18,928,347	\$ 13,198,559	\$ 32,126,906	\$ 1,132.86

CHARLES COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	6,377	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	3	1,763	3	1	4	1.33
\$ 1,000 - 1,999	54	24,532	360	180	540	10.00
2,000 - 2,999	120	106,533	2,355	1,177	3,532	29.43
3,000 - 3,999	171	255,003	7,663	3,852	11,515	67.34
4,000 - 4,999	252	602,389	17,396	8,699	26,095	103.55
5,000 - 5,999	918	3,286,664	111,499	55,822	167,321	182.27
6,000 - 6,999	852	3,506,475	121,488	60,826	182,314	213.98
7,000 - 7,999	905	4,334,783	153,482	76,783	230,265	254.44
8,000 - 8,999	830	4,539,053	158,598	79,300	237,898	286.62
9,000 - 9,999	915	5,667,683	196,301	98,152	294,453	321.81
10,000 - 12,499	2,282	17,114,041	605,968	303,411	909,379	398.50
12,500 - 14,999	2,245	21,442,339	837,568	419,515	1,257,083	559.95
15,000 - 17,499	2,145	25,027,326	1,083,453	542,749	1,626,202	758.14
17,500 - 19,999	1,924	26,122,649	1,184,194	592,146	1,776,340	923.25
20,000 - 24,999	3,298	54,239,116	2,498,674	1,249,821	3,748,495	1,136.60
25,000 - 29,999	2,767	55,776,187	2,597,735	1,299,797	3,897,532	1,408.58
30,000 - 34,999	2,513	60,446,555	2,837,924	1,419,068	4,256,992	1,693.99
35,000 - 39,999	2,427	67,259,892	3,173,484	1,587,106	4,760,590	1,961.51
40,000 - 44,999	2,206	70,503,431	3,339,312	1,670,714	5,010,026	2,271.09
45,000 - 49,999	1,989	71,326,736	3,385,282	1,694,096	5,079,378	2,553.73
50,000 - 59,999	2,033	82,740,351	3,942,393	1,972,309	5,914,702	2,909.35
60,000 - 74,999	3,854	194,397,311	9,323,725	4,665,173	13,988,898	3,629.71
75,000 - 99,999	1,307	89,537,572	4,333,807	2,170,654	6,504,461	4,976.63
100,000 - 149,999	306	30,354,934	1,484,688	743,904	2,228,592	7,282.98
150,000 - 199,999	90	13,589,508	671,009	335,505	1,006,514	11,183.49
200,000 & OVER	106	43,115,152	2,139,510	1,073,065	3,212,575	30,307.31
TOTALS	42,889	\$ 945,317,978	\$ 44,207,871	\$ 22,123,825	\$66,331,696	\$ 1,546.59

DORCHESTER COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	2,794	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	12	5,607	75	38	113	9.42
2,000 - 2,999	29	22,951	487	244	731	25.21
3,000 - 3,999	58	81,167	1,889	974	2,863	49.36
4,000 - 4,999	75	166,564	4,594	2,324	6,918	92.24
5,000 - 5,999	304	1,015,158	32,939	16,573	49,512	162.87
6,000 - 6,999	341	1,237,100	38,601	19,379	57,980	170.03
7,000 - 7,999	383	1,650,825	48,426	24,390	72,816	190.12
8,000 - 8,999	428	2,206,837	67,070	33,632	100,702	235.29
9,000 - 9,999	477	2,756,939	80,513	40,356	120,869	253.39
10,000 - 12,499	1,369	9,928,822	285,308	143,938	429,246	313.55
12,500 - 14,999	1,212	11,496,780	401,213	202,158	603,371	497.83
15,000 - 17,499	940	10,923,069	453,274	228,232	681,506	725.01
17,500 - 19,999	712	9,725,576	428,411	217,378	645,789	907.01
20,000 - 24,999	1,129	18,743,438	832,331	425,979	1,258,310	1,114.53
25,000 - 29,999	847	17,689,332	783,767	407,513	1,191,280	1,406.47
30,000 - 34,999	756	18,943,757	851,088	438,198	1,289,286	1,705.40
35,000 - 39,999	584	17,406,118	778,863	406,086	1,184,949	2,029.02
40,000 - 44,999	420	14,248,004	631,057	334,520	965,577	2,298.99
45,000 - 49,999	298	11,511,056	516,783	272,468	789,251	2,648.49
50,000 - 59,999	255	11,205,075	514,824	266,633	781,457	3,064.54
60,000 - 74,999	407	21,867,957	1,021,337	525,470	1,546,807	3,800.51
75,000 - 99,999	119	8,719,783	418,314	211,752	630,066	5,294.67
100,000 - 149,999	88	9,063,944	441,373	222,311	663,684	7,541.86
150,000 - 199,999	24	3,772,464	186,103	93,052	279,155	11,631.46
200,000 & OVER	35	11,266,705	559,870	279,935	839,805	23,994.43
TOTALS	14,096	\$215,655,028	\$9,378,510	\$4,813,533	\$14,192,043	\$ 1,006.81

FREDERICK COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	8,657	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1000 - 1999	86	32,034	568	283	851	9.90
2,000 - 2,999	194	180,298	3,912	1,956	5,868	30.25
3,000 - 3,999	274	397,642	10,443	5,232	15,675	57.21
4,000 - 4,999	369	862,416	24,938	12,490	37,428	101.43
5,000 - 5,999	1,307	4,677,794	157,478	78,874	236,352	180.84
6,000 - 6,999	1,262	5,298,388	187,373	93,726	281,099	222.74
7,000 - 7,999	1,219	5,955,649	215,244	107,753	322,997	264.97
8,000 - 8,999	1,283	7,258,917	266,579	133,446	400,025	311.79
9,000 - 9,999	1,406	8,796,340	318,066	159,071	477,137	339.36
10,000 - 12,499	3,399	25,791,192	944,931	473,180	1,418,111	417.21
12,500 - 14,999	3,472	33,805,710	1,352,327	676,769	2,029,096	584.42
15,000 - 17,499	3,312	38,941,202	1,677,390	838,868	2,516,258	759.74
17,500 - 19,999	3,096	42,985,813	1,942,341	971,522	2,913,863	941.17
20,000 - 24,999	5,455	91,057,943	4,179,636	2,091,809	6,271,445	1,149.67
25,000 - 29,999	4,519	92,332,413	4,282,295	2,142,209	6,424,504	1,421.66
30,000 - 34,999	4,315	105,171,390	4,911,762	2,456,969	7,368,731	1,707.70
35,000 - 39,999	3,781	107,756,114	5,066,671	2,533,626	7,600,297	2,010.13
40,000 - 44,999	3,293	107,497,191	5,077,510	2,540,016	7,617,526	2,313.25
45,000 - 49,999	2,974	109,332,214	5,193,297	2,596,773	7,790,070	2,619.39
50,000 - 59,999	2,951	121,609,313	5,800,677	2,900,619	8,701,296	2,948.59
60,000 - 74,999	4,929	251,664,145	12,087,947	6,051,608	18,139,555	3,680.17
75,000 - 99,999	1,877	130,636,223	6,330,382	3,173,523	9,503,905	5,063.35
100,000 - 149,999	674	67,997,159	3,333,172	1,668,144	5,001,316	7,420.35
150,000 - 199,999	172	25,807,311	1,270,787	637,465	1,908,252	11,094.49
200,000 & OVER	263	102,527,893	5,092,517	2,550,819	7,643,336	29,062.11
TOTALS	64,539	\$1,488,372,704	\$69,728,243	\$34,896,750	\$104,624,993	\$ 1,621.11

GARRETT COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	2,038	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	11	4,956	78	39	117	10.64
2,000 - 2,999	34	27,440	593	307	900	26.47
3,000 - 3,999	53	83,764	2,074	1,037	3,111	58.70
4,000 - 4,999	73	165,557	4,586	2,308	6,894	94.44
5,000 - 5,999	251	826,311	26,829	13,415	40,244	160.33
6,000 - 6,999	234	908,796	30,315	15,158	45,473	194.33
7,000 - 7,999	268	1,270,009	45,401	22,700	68,101	254.11
8,000 - 8,999	272	1,409,459	49,488	24,855	74,343	273.32
9,000 - 9,999	359	2,040,838	68,315	34,452	102,767	286.26
10,000 - 12,499	834	5,887,203	191,164	96,124	287,288	344.47
12,500 - 14,999	715	6,524,715	232,361	116,628	348,989	488.10
15,000 - 17,499	567	6,298,001	256,537	128,391	384,928	678.89
17,500 - 19,999	527	6,882,367	304,755	152,482	457,237	867.62
20,000 - 24,999	924	14,641,428	659,447	330,058	989,505	1,070.89
25,000 - 29,999	732	14,864,692	681,310	341,234	1,022,544	1,396.92
30,000 - 34,999	553	13,696,533	635,117	318,862	953,979	1,725.10
35,000 - 39,999	430	12,704,701	597,899	299,324	897,223	2,086.57
40,000 - 44,999	339	11,600,043	548,587	274,626	823,213	2,428.36
45,000 - 49,999	280	10,802,173	513,762	257,490	771,252	2,754.47
50,000 - 59,999	232	10,176,822	486,740	243,371	730,111	3,147.03
60,000 - 74,999	269	14,062,299	674,947	338,499	1,013,446	3,767.46
75,000 - 99,999	83	6,205,573	302,590	151,295	453,885	5,468.49
100,000 - 149,999	40	4,186,650	205,778	102,889	308,667	7,716.68
150,000 - 199,999	18	2,838,118	140,375	70,188	210,563	11,697.94
200,000 & OVER	27	8,674,959	431,622	215,811	647,433	23,979.00
TOTALS	10,163	\$ 156,783,407	\$ 7,090,670	\$ 3,551,543	\$ 10,642,213	\$ 1,047.15

HARFORD COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	11,030	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	4	1,977	39	20	59	14.75
\$ 1,000 - 1,999	89	34,013	860	430	1,290	14.49
2,000 - 2,999	196	160,270	3,425	1,719	5,144	26.24
3,000 - 3,999	303	423,036	10,413	5,207	15,620	51.55
4,000 - 4,999	428	958,925	27,136	13,568	40,704	95.10
5,000 - 5,999	1,581	5,499,628	184,630	92,543	277,173	175.31
6,000 - 6,999	1,547	6,320,925	221,811	111,054	332,865	215.17
7,000 - 7,999	1,503	7,301,517	261,985	131,207	393,192	261.60
8,000 - 8,999	1,566	8,665,486	318,097	159,380	477,477	304.90
9,000 - 9,999	1,621	9,970,729	362,510	181,563	544,073	335.64
10,000 - 12,499	3,925	29,363,100	1,080,237	541,323	1,621,560	413.14
12,500 - 14,999	3,728	35,746,138	1,417,281	710,359	2,127,640	570.72
15,000 - 17,499	3,689	43,195,381	1,861,486	932,094	2,793,580	757.27
17,500 - 19,999	3,177	43,681,856	1,966,743	985,535	2,952,278	929.27
20,000 - 24,999	5,575	93,039,471	4,257,117	2,136,999	6,394,116	1,146.93
25,000 - 29,999	4,817	98,501,688	4,546,542	2,287,777	6,834,319	1,418.79
30,000 - 34,999	4,813	117,848,098	5,484,062	2,761,367	8,245,429	1,713.16
35,000 - 39,999	4,503	127,926,135	5,989,360	3,011,329	9,000,689	1,998.82
40,000 - 44,999	4,022	130,815,574	6,150,834	3,092,454	9,243,288	2,298.18
45,000 - 49,999	3,537	130,357,263	6,153,771	3,095,991	9,249,762	2,615.14
50,000 - 59,999	3,612	150,624,298	7,122,303	3,589,051	10,711,354	2,965.49
60,000 - 74,999	6,497	333,379,546	15,938,338	8,011,525	23,949,863	3,686.30
75,000 - 99,999	2,272	157,952,534	7,624,396	3,835,267	11,459,663	5,043.87
100,000 - 149,999	791	78,536,074	3,822,708	1,925,834	5,748,542	7,267.44
150,000 - 199,999	185	27,844,620	1,373,711	687,656	2,061,367	11,142.52
200,000 & OVER	270	120,626,890	5,937,238	3,002,785	8,940,023	33,111.20
TOTALS	75,281	\$1,758,775,172	\$ 82,117,033	\$ 41,304,037	\$ 123,421,070	\$ 1,639.47

HOWARD COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	9,677	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	118	48,804	909	454	1,363	11.55
2,000 - 2,999	216	213,837	4,803	2,402	7,205	33.36
3,000 - 3,999	306	512,028	13,258	6,632	19,890	65.00
4,000 - 4,999	452	1,197,661	35,894	18,007	53,901	119.25
5,000 - 5,999	1,463	5,494,985	187,813	94,152	281,965	192.73
6,000 - 6,999	1,373	6,109,248	220,332	110,459	330,791	240.93
7,000 - 7,999	1,332	6,827,281	252,224	126,349	378,573	284.21
8,000 - 8,999	1,280	7,412,388	279,917	140,103	420,020	328.14
9,000 - 9,999	1,303	8,249,711	310,360	155,347	465,707	357.41
10,000 - 12,499	3,088	24,108,244	931,986	466,936	1,398,922	453.02
12,500 - 14,999	3,086	30,000,288	1,222,670	612,093	1,834,763	594.54
15,000 - 17,499	3,093	36,664,325	1,600,413	801,218	2,401,631	776.47
17,500 - 19,999	2,931	40,888,066	1,855,263	928,527	2,783,790	949.77
20,000 - 24,999	5,490	93,495,005	4,322,518	2,163,050	6,485,568	1,181.34
25,000 - 29,999	5,186	108,899,175	5,092,693	2,548,994	7,641,687	1,473.52
30,000 - 34,999	5,113	127,316,602	6,009,149	3,006,340	9,015,489	1,763.25
35,000 - 39,999	4,477	127,337,109	6,032,819	3,018,307	9,051,126	2,021.69
40,000 - 44,999	3,956	126,677,102	6,023,582	3,014,127	9,037,709	2,284.56
45,000 - 49,999	3,649	131,558,946	6,267,045	3,135,360	9,402,405	2,576.71
50,000 - 59,999	4,148	167,837,805	8,017,533	4,012,953	12,030,486	2,900.31
60,000 - 74,999	10,109	506,733,890	24,374,601	12,201,148	36,575,749	3,618.14
75,000 - 99,999	6,133	417,448,409	20,231,146	10,134,926	30,366,072	4,951.26
100,000 - 149,999	2,582	249,097,441	12,163,891	6,101,989	18,265,880	7,074.31
150,000 - 199,999	530	77,112,906	3,790,450	1,902,448	5,692,898	10,741.32
200,000 & OVER	661	257,007,512	12,643,136	6,394,578	19,037,714	28,801.38
TOTALS	81,752	\$2,558,248,768	\$ 121,884,405	\$ 61,096,899	\$ 182,981,304	\$ 2,238.25

KENT COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	1,324	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	13	3,307	55	28	83	6.38
2,000 - 2,999	17	15,567	351	175	526	30.94
3,000 - 3,999	44	66,254	1,578	817	2,395	54.43
4,000 - 4,999	64	143,456	4,051	2,035	6,086	95.09
5,000 - 5,999	167	536,083	17,109	8,587	25,696	153.87
6,000 - 6,999	187	754,104	25,107	12,708	37,815	202.22
7,000 - 7,999	198	913,061	30,462	15,564	46,026	232.45
8,000 - 8,999	207	1,117,079	38,464	19,422	57,886	279.64
9,000 - 9,999	240	1,415,361	46,294	23,254	69,548	289.78
10,000 - 12,499	617	4,591,172	148,352	75,758	224,110	363.23
12,500 - 14,999	534	4,950,425	175,628	89,365	264,993	496.24
15,000 - 17,499	493	5,632,052	229,572	117,986	347,558	704.99
17,500 - 19,999	364	4,901,207	208,117	109,538	317,655	872.68
20,000 - 24,999	568	9,358,163	395,909	212,613	608,522	1,071.34
25,000 - 29,999	476	9,754,262	405,591	224,916	630,507	1,324.59
30,000 - 34,999	413	10,464,230	434,041	244,024	678,065	1,641.80
35,000 - 39,999	356	10,444,716	418,880	244,914	663,794	1,864.59
40,000 - 44,999	241	8,134,551	334,161	192,011	526,172	2,183.29
45,000 - 49,999	233	8,898,125	357,309	210,863	568,172	2,438.51
50,000 - 59,999	166	7,229,144	316,727	172,548	489,275	2,947.44
60,000 - 74,999	283	14,983,526	647,541	360,706	1,008,247	3,562.71
75,000 - 99,999	107	7,684,549	351,960	186,989	538,949	5,036.91
100,000 - 149,999	89	9,310,848	428,085	228,652	656,737	7,379.07
150,000 - 199,999	28	4,264,195	209,731	105,391	315,122	11,254.36
200,000 & OVER	51	24,731,984	1,212,985	616,097	1,829,082	35,864.35
TOTALS	7,480	\$ 150,297,421	\$ 6,438,060	\$ 3,474,961	\$ 9,913,021	\$ 1,325.27

MONTGOMERY COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	41,063	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	12	5,635	25	13	38	3.17
\$ 1,000 - 1,999	726	329,674	6,778	3,393	10,171	14.01
2,000 - 2,999	1,316	1,386,695	30,825	15,488	46,313	35.19
3,000 - 3,999	1,888	3,204,816	81,697	40,950	122,647	64.96
4,000 - 4,999	2,511	6,595,009	209,321	104,984	314,305	125.17
5,000 - 5,999	7,028	25,788,691	876,773	439,236	1,316,009	187.25
6,000 - 6,999	6,898	30,191,322	1,083,826	543,430	1,627,256	235.90
7,000 - 7,999	6,583	33,118,404	1,215,184	609,156	1,824,340	277.13
8,000 - 8,999	6,285	35,938,747	1,343,216	673,704	2,016,920	320.91
9,000 - 9,999	6,420	40,860,596	1,525,611	764,502	2,290,113	356.72
10,000 - 12,499	15,564	118,372,480	4,496,287	2,254,109	6,750,396	433.72
12,500 - 14,999	15,239	146,032,627	5,964,869	2,988,160	8,953,029	587.51
15,000 - 17,499	15,690	184,039,990	8,045,252	4,027,884	12,073,136	769.48
17,500 - 19,999	15,389	213,421,369	9,675,361	4,845,554	14,520,915	943.59
20,000 - 24,999	28,335	476,977,677	22,019,223	11,018,683	33,037,906	1,165.98
25,000 - 29,999	24,066	498,201,962	23,291,173	11,658,632	34,949,805	1,452.25
30,000 - 34,999	20,513	501,613,717	23,626,457	11,826,890	35,453,347	1,728.34
35,000 - 39,999	17,935	507,184,099	24,023,128	12,027,044	36,050,172	2,010.05
40,000 - 44,999	15,566	499,531,744	23,757,206	11,893,090	35,650,296	2,290.27
45,000 - 49,999	13,800	497,900,035	23,744,479	11,890,406	35,634,885	2,582.24
50,000 - 59,999	14,464	583,953,248	27,928,474	13,987,155	41,915,629	2,897.93
60,000 - 74,999	33,820	1,702,196,322	81,917,814	41,035,946	122,953,760	3,635.53
75,000 - 99,999	22,768	1,559,503,873	75,632,017	37,902,976	113,534,993	4,986.60
100,000 - 149,999	13,446	1,313,470,831	63,998,602	32,192,523	96,191,125	7,153.88
150,000 - 199,999	3,968	573,249,113	27,959,579	14,146,101	42,105,680	10,611.31
200,000 & OVER	5,879	2,513,694,490	120,681,166	62,576,698	183,257,864	31,171.60
TOTALS	357,172	\$12,066,763,166	\$ 573,134,343	\$ 289,466,707	\$ 862,601,050	\$ 2,415.09

PRINCE GEORGE'S COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	39,827	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	15	4,511	65	32	97	6.47
\$ 1,000 - 1,999	559	242,494	4,437	2,219	6,656	11.91
2,000 - 2,999	1,154	1,086,333	25,028	12,584	37,612	32.59
3,000 - 3,999	1,738	2,729,070	67,854	34,060	101,914	58.64
4,000 - 4,999	2,204	5,265,311	150,701	75,630	226,331	102.69
5,000 - 5,999	6,616	22,967,066	760,275	380,494	1,140,769	172.43
6,000 - 6,999	7,036	28,760,371	984,499	492,903	1,477,402	209.98
7,000 - 7,999	6,916	32,931,045	1,135,708	568,603	1,704,311	246.43
8,000 - 8,999	7,027	38,602,956	1,352,131	677,212	2,029,343	288.79
9,000 - 9,999	7,345	45,294,032	1,574,374	787,591	2,361,965	321.57
10,000 - 12,499	18,204	136,056,236	4,735,741	2,370,151	7,105,892	390.35
12,500 - 14,999	18,410	175,778,181	6,839,150	3,423,660	10,262,810	557.46
15,000 - 17,499	19,257	225,109,255	9,736,111	4,870,372	14,606,483	758.50
17,500 - 19,999	18,040	247,495,338	11,228,318	5,616,958	16,845,276	933.77
20,000 - 24,999	32,259	536,029,237	24,746,434	12,380,646	37,127,080	1,150.91
25,000 - 29,999	25,931	531,035,798	24,840,515	12,425,278	37,265,793	1,437.11
30,000 - 34,999	21,342	518,862,062	24,463,738	12,234,988	36,698,726	1,719.55
35,000 - 39,999	18,065	506,739,230	23,984,376	11,998,013	35,982,389	1,991.83
40,000 - 44,999	14,521	463,343,592	21,996,096	11,002,102	32,998,198	2,272.45
45,000 - 49,999	12,187	437,698,633	20,822,630	10,417,550	31,240,180	2,563.40
50,000 - 59,999	12,304	497,056,435	23,708,572	11,862,965	35,571,537	2,891.05
60,000 - 74,999	24,382	1,222,748,060	58,708,976	29,372,612	88,081,588	3,612.57
75,000 - 99,999	9,795	667,780,503	32,354,831	16,198,873	48,553,704	4,956.99
100,000 - 149,999	2,524	248,641,424	12,143,719	6,091,444	18,235,163	7,224.71
150,000 - 199,999	426	63,807,454	3,134,655	1,575,010	4,709,665	11,055.55
200,000 & OVER	486	195,087,719	9,649,866	4,854,092	14,503,958	29,843.53
TOTALS	328,570	\$6,851,152,346	\$ 319,148,800	\$ 159,726,042	\$ 478,874,842	\$ 1,457.45

QUEEN ANNE'S COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	2,286	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	15	4,463	89	45	134	8.93
2,000 - 2,999	34	31,494	679	339	1,018	29.94
3,000 - 3,999	49	73,613	1,773	905	2,678	54.65
4,000 - 4,999	76	169,265	4,790	2,429	7,219	94.99
5,000 - 5,999	281	949,597	31,092	15,627	46,719	166.26
6,000 - 6,999	324	1,316,269	44,906	22,548	67,454	208.19
7,000 - 7,999	320	1,490,662	48,945	24,606	73,551	229.85
8,000 - 8,999	337	1,822,644	61,671	31,008	92,679	275.01
9,000 - 9,999	332	1,962,847	64,651	32,771	97,422	293.44
10,000 - 12,499	937	6,819,548	226,088	114,490	340,578	363.48
12,500 - 14,999	794	7,435,553	277,081	141,249	418,330	526.86
15,000 - 17,499	795	9,088,580	376,982	192,372	569,354	716.17
17,500 - 19,999	628	8,386,395	370,135	187,374	557,509	887.75
20,000 - 24,999	1,066	17,084,856	754,395	388,235	1,142,630	1,071.89
25,000 - 29,999	923	18,631,097	828,943	429,467	1,258,410	1,363.39
30,000 - 34,999	885	21,070,411	945,830	490,079	1,435,909	1,622.50
35,000 - 39,999	824	23,429,595	1,048,701	549,847	1,598,548	1,939.99
40,000 - 44,999	674	21,904,598	1,004,697	516,695	1,521,392	2,257.26
45,000 - 49,999	543	19,976,863	926,129	473,560	1,399,689	2,577.70
50,000 - 59,999	488	20,181,273	939,035	480,063	1,419,098	2,907.99
60,000 - 74,999	890	45,088,809	2,132,009	1,082,477	3,214,486	3,611.78
75,000 - 99,999	377	26,034,328	1,241,845	632,078	1,873,923	4,970.62
100,000 - 149,999	196	19,518,120	947,755	478,797	1,426,552	7,278.33
150,000 - 199,999	63	9,549,428	471,586	235,793	707,379	11,228.24
200,000 & OVER	94	46,238,619	2,273,665	1,151,976	3,425,641	36,442.99
TOTALS	14,231	\$ 328,258,927	\$ 15,023,472	\$ 7,674,830	\$ 22,698,302	\$ 1,594.99

ST. MARY'S COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	4,598	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	49	20,019	389	195	584	11.92
2,000 - 2,999	96	82,584	1,814	907	2,721	28.34
3,000 - 3,999	149	215,561	5,276	2,638	7,914	53.11
4,000 - 4,999	209	464,994	12,869	6,453	19,322	92.45
5,000 - 5,999	592	1,995,378	65,820	32,918	98,738	166.79
6,000 - 6,999	652	2,599,543	89,386	44,718	134,104	205.68
7,000 - 7,999	691	3,150,341	108,935	54,468	163,403	236.47
8,000 - 8,999	653	3,495,685	123,016	61,687	184,703	282.85
9,000 - 9,999	675	4,032,072	145,394	72,697	218,091	323.10
10,000 - 12,499	1,722	12,581,134	438,729	219,769	658,498	382.40
12,500 - 14,999	1,650	15,438,583	595,665	298,254	893,919	541.77
15,000 - 17,499	1,585	18,164,834	772,869	386,437	1,159,306	731.42
17,500 - 19,999	1,374	18,623,055	841,987	421,191	1,263,178	919.34
20,000 - 24,999	2,325	38,280,904	1,760,011	880,208	2,640,219	1,135.58
25,000 - 29,999	1,969	40,250,838	1,871,981	936,440	2,808,421	1,426.32
30,000 - 34,999	1,831	44,493,263	2,087,399	1,043,769	3,131,168	1,710.09
35,000 - 39,999	1,520	43,144,991	2,033,323	1,017,333	3,050,656	2,007.01
40,000 - 44,999	1,317	42,881,443	2,028,894	1,014,712	3,043,606	2,311.01
45,000 - 49,999	1,104	40,628,355	1,927,533	963,778	2,891,311	2,618.94
50,000 - 59,999	1,071	44,541,349	2,123,188	1,061,855	3,185,043	2,973.90
60,000 - 74,999	1,763	90,012,901	4,323,352	2,162,703	6,486,055	3,678.99
75,000 - 99,999	554	38,600,114	1,872,724	937,258	2,809,982	5,072.17
100,000 - 149,999	169	17,381,806	852,885	426,443	1,279,328	7,569.99
150,000 - 199,999	49	7,402,943	365,227	182,823	548,050	11,184.69
200,000 & OVER	64	23,132,819	1,147,155	575,193	1,722,348	26,911.69
TOTALS	28,431	\$ 551,615,509	\$ 25,595,821	\$ 12,804,847	\$ 38,400,668	\$ 1,350.66

SOMERSET COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	1,794	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	5	2,505	23	11	34	6.80
2,000 - 2,999	17	13,382	284	142	426	25.06
3,000 - 3,999	27	32,730	778	389	1,167	43.22
4,000 - 4,999	45	100,809	2,723	1,386	4,109	91.31
5,000 - 5,999	177	595,979	19,381	9,745	29,126	164.55
6,000 - 6,999	213	786,171	24,043	12,040	36,083	169.40
7,000 - 7,999	279	1,258,364	39,822	19,911	59,733	214.10
8,000 - 8,999	270	1,346,296	37,719	18,884	56,603	209.64
9,000 - 9,999	331	1,917,772	56,478	28,465	84,943	256.63
10,000 - 12,499	740	5,254,912	150,310	75,517	225,827	305.17
12,500 - 14,999	638	5,862,552	195,589	97,827	293,416	459.90
15,000 - 17,499	574	6,557,606	267,779	134,625	402,404	701.05
17,500 - 19,999	423	5,662,845	250,864	125,905	376,769	890.71
20,000 - 24,999	683	11,066,268	494,763	250,131	744,894	1,090.62
25,000 - 29,999	535	11,105,832	503,426	254,965	758,391	1,417.55
30,000 - 34,999	361	9,052,278	414,842	209,904	624,746	1,730.60
35,000 - 39,999	322	9,498,060	442,523	221,904	664,427	2,063.44
40,000 - 44,999	234	8,032,688	374,636	188,625	563,261	2,407.10
45,000 - 49,999	137	5,215,611	241,126	123,203	364,329	2,659.34
50,000 - 59,999	104	4,544,232	212,773	108,085	320,858	3,085.17
60,000 - 74,999	126	6,682,562	314,084	160,470	474,554	3,766.30
75,000 - 99,999	45	3,201,932	153,998	77,798	231,796	5,151.02
100,000 - 149,999	28	3,001,396	145,459	73,685	219,144	7,826.57
150,000 - 199,999	7	1,082,944	53,486	26,773	80,259	11,465.57
200,000 & OVER	8	2,493,110	123,996	61,998	185,994	23,249.25
TOTALS	8,123	\$ 104,368,836	\$ 4,520,905	\$ 2,282,388	\$ 6,803,293	\$ 837.53

TALBOT COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	45% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	2,295	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	17	8,581	167	75	242	14.24
2,000 - 2,999	37	29,457	645	290	935	25.27
3,000 - 3,999	64	93,752	2,294	1,032	3,326	51.97
4,000 - 4,999	85	204,944	5,906	2,658	8,564	100.75
5,000 - 5,999	314	1,086,392	35,953	16,218	52,171	166.15
6,000 - 6,999	355	1,388,301	45,808	20,762	66,570	187.52
7,000 - 7,999	382	1,745,501	57,346	25,806	83,152	217.68
8,000 - 8,999	362	1,914,055	63,098	28,523	91,621	253.10
9,000 - 9,999	426	2,529,856	81,120	36,596	117,716	276.33
10,000 - 12,499	1,068	7,884,764	257,945	116,103	374,048	350.23
12,500 - 14,999	946	8,931,232	334,336	150,939	485,275	512.98
15,000 - 17,499	847	9,811,218	416,016	187,218	603,234	712.20
17,500 - 19,999	729	9,962,147	445,275	201,234	646,509	886.84
20,000 - 24,999	1,132	18,806,615	855,002	385,636	1,240,638	1,095.97
25,000 - 29,999	906	18,683,904	853,775	387,892	1,241,667	1,370.49
30,000 - 34,999	773	19,209,881	886,402	402,442	1,288,844	1,667.33
35,000 - 39,999	634	18,524,412	857,472	390,746	1,248,218	1,968.80
40,000 - 44,999	520	17,249,003	807,633	365,327	1,172,960	2,255.69
45,000 - 49,999	425	16,057,941	757,550	343,000	1,100,550	2,589.53
50,000 - 59,999	385	16,553,151	785,270	355,438	1,140,708	2,962.88
60,000 - 74,999	636	33,309,254	1,588,086	721,389	2,309,475	3,631.25
75,000 - 99,999	360	25,396,063	1,224,185	556,158	1,780,343	4,945.40
100,000 - 149,999	262	26,450,323	1,271,524	584,472	1,855,996	7,083.95
150,000 - 199,999	110	15,799,555	767,034	351,139	1,118,173	10,165.21
200,000 & OVER	224	124,817,049	5,992,693	2,799,905	8,792,598	39,252.67
TOTALS	14,294	\$ 396,447,351	\$ 18,392,535	\$ 8,430,998	\$ 26,823,533	\$ 1,876.56

WASHINGTON COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	8,007	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	55	23,195	399	200	599	10.89
2,000 - 2,999	137	112,615	2,397	1,210	3,607	26.33
3,000 - 3,999	210	276,829	6,561	3,309	9,870	47.00
4,000 - 4,999	359	795,361	22,152	11,076	33,228	92.56
5,000 - 5,999	1,138	3,892,049	129,023	64,521	193,544	170.07
6,000 - 6,999	1,147	4,554,352	155,158	77,689	232,847	203.01
7,000 - 7,999	1,226	5,791,312	203,474	102,026	305,500	249.18
8,000 - 8,999	1,258	6,920,711	245,002	122,662	367,664	292.26
9,000 - 9,999	1,458	8,959,141	315,528	157,839	473,367	324.67
10,000 - 12,499	3,555	26,652,425	951,248	475,983	1,427,231	401.47
12,500 - 14,999	3,321	31,816,049	1,225,081	612,715	1,837,796	553.39
15,000 - 17,499	3,087	36,460,829	1,554,252	777,846	2,332,098	755.46
17,500 - 19,999	2,733	37,691,671	1,693,766	847,308	2,541,074	929.77
20,000 - 24,999	4,543	76,480,065	3,501,514	1,751,896	5,253,410	1,156.37
25,000 - 29,999	3,816	79,376,924	3,667,712	1,835,449	5,503,161	1,442.13
30,000 - 34,999	3,519	88,316,530	4,121,895	2,061,372	6,183,267	1,757.11
35,000 - 39,999	3,019	89,005,576	4,179,216	2,090,883	6,270,099	2,076.88
40,000 - 44,999	2,238	76,353,920	3,601,287	1,802,749	5,404,036	2,414.67
45,000 - 49,999	1,586	60,937,235	2,886,931	1,445,491	4,332,422	2,731.67
50,000 - 59,999	1,356	59,048,091	2,815,600	1,408,679	4,224,279	3,115.25
60,000 - 74,999	1,872	99,048,074	4,759,875	2,380,970	7,140,845	3,814.55
75,000 - 99,999	614	44,181,014	2,140,755	1,074,907	3,215,662	5,237.23
100,000 - 149,999	270	28,420,876	1,387,922	697,970	2,085,892	7,725.53
150,000 - 199,999	99	14,734,243	726,455	363,724	1,090,179	11,011.91
200,000 & OVER	162	64,495,160	3,183,017	1,604,495	4,787,512	29,552.54
TOTALS	50,785	\$ 944,344,247	\$ 43,476,220	\$ 21,772,969	\$ 65,249,189	\$ 1,284.81

WICOMICO COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	5,054	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	46	21,931	343	171	514	11.17
2,000 - 2,999	86	71,477	1,495	748	2,243	26.08
3,000 - 3,999	140	204,912	5,004	2,502	7,506	53.61
4,000 - 4,999	215	510,371	15,491	7,883	23,374	108.72
5,000 - 5,999	744	2,617,695	86,231	43,427	129,658	174.27
6,000 - 6,999	807	3,212,684	106,571	53,922	160,493	198.88
7,000 - 7,999	917	4,173,877	132,118	66,458	198,576	216.55
8,000 - 8,999	908	4,737,648	149,157	75,060	224,217	246.94
9,000 - 9,999	1,056	6,279,447	192,250	96,980	289,230	273.89
10,000 - 12,499	2,578	18,837,419	581,261	295,531	876,792	340.11
12,500 - 14,999	2,296	21,806,493	769,827	391,582	1,161,409	505.84
15,000 - 17,499	1,901	21,817,824	891,805	453,579	1,345,384	707.72
17,500 - 19,999	1,526	20,547,119	901,137	459,259	1,360,396	891.48
20,000 - 24,999	2,626	43,486,058	1,924,747	990,672	2,915,419	1,110.21
25,000 - 29,999	2,175	44,650,969	1,980,220	1,027,452	3,007,672	1,382.84
30,000 - 34,999	1,894	47,097,953	2,104,012	1,095,778	3,199,790	1,689.44
35,000 - 39,999	1,563	45,613,304	2,043,270	1,067,481	3,110,751	1,990.24
40,000 - 44,999	1,236	41,377,713	1,878,015	974,440	2,852,455	2,307.81
45,000 - 49,999	938	35,423,578	1,581,929	838,537	2,420,466	2,580.45
50,000 - 59,999	808	34,421,791	1,546,863	818,793	2,365,656	2,927.79
60,000 - 74,999	1,264	65,952,945	3,013,984	1,584,649	4,598,633	3,638.16
75,000 - 99,999	455	32,506,015	1,513,952	790,400	2,304,352	5,064.51
100,000 - 149,999	266	27,021,052	1,283,989	663,015	1,947,004	7,319.56
150,000 - 199,999	90	13,117,131	633,056	323,870	956,926	10,632.51
200,000 & OVER	175	76,904,850	3,664,329	1,914,704	5,579,033	31,880.19
TOTALS	31,764	\$ 612,412,256	\$ 27,001,056	\$ 14,036,893	\$ 41,037,949	\$ 1,291.96

WORCESTER COUNTY

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	20% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
NON-TAXABLE RETURNS	3,138	\$ NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE
UNDER \$ 1,000	0	0	0	0	0	0.00
\$ 1,000 - 1,999	30	13,553	274	55	329	10.97
2,000 - 2,999	65	60,245	1,313	263	1,576	24.25
3,000 - 3,999	92	142,472	3,452	703	4,155	45.16
4,000 - 4,999	114	273,206	7,559	1,571	9,130	80.09
5,000 - 5,999	496	1,711,502	55,706	11,336	67,042	135.17
6,000 - 6,999	558	2,216,670	73,154	14,826	87,980	157.67
7,000 - 7,999	592	2,685,987	84,809	17,164	101,973	172.25
8,000 - 8,999	594	3,158,168	101,878	20,443	122,321	205.93
9,000 - 9,999	720	4,306,014	135,775	27,388	163,163	226.62
10,000 - 12,499	1,726	12,742,173	402,747	81,764	484,511	280.71
12,500 - 14,999	1,397	13,064,098	475,967	96,925	572,892	410.09
15,000 - 17,499	1,223	14,088,149	585,105	118,760	703,865	575.52
17,500 - 19,999	916	12,279,329	539,137	109,455	648,592	708.07
20,000 - 24,999	1,557	25,338,522	1,120,458	229,834	1,350,292	867.24
25,000 - 29,999	1,184	24,061,777	1,071,546	220,692	1,292,238	1,091.42
30,000 - 34,999	982	24,163,275	1,088,380	224,657	1,313,037	1,337.10
35,000 - 39,999	706	20,658,158	938,899	193,499	1,132,398	1,603.96
40,000 - 44,999	569	19,149,085	882,543	180,782	1,063,325	1,868.76
45,000 - 49,999	421	15,951,749	731,181	151,242	882,423	2,096.02
50,000 - 59,999	340	14,798,590	681,917	141,355	823,272	2,421.39
60,000 - 74,999	554	28,981,754	1,361,528	279,011	1,640,539	2,961.26
75,000 - 99,999	279	20,289,869	947,235	197,438	1,144,673	4,102.77
100,000 - 149,999	137	14,404,682	694,885	141,474	836,359	6,104.81
150,000 - 199,999	48	7,208,820	335,683	71,296	406,979	8,478.73
200,000 AND OVER	107	36,982,521	1,756,130	367,885	2,124,015	19,850.61
TOTALS	18,545	\$ 318,730,368	\$ 14,077,261	\$ 2,899,818	\$ 16,977,079	\$ 915.45

Income Tax Division

IV. Cities and Towns

1988 Summary Report

	NUMBER RETURNS FILED	TOTAL TAX
ALLEGANY COUNTY		
BARTON	262	\$ 293,017.27
BEL AIR	477	966,180.07
BOWLING GREEN-ROBERTS PLACE	240	290,991.79
CRESAPTOWN	783	812,846.33
CUMBERLAND	9,164	9,586,933.09
ELLERSLIE	188	172,995.27
FROSTBURG	2,227	2,545,176.96
LAVAL	2,198	3,570,330.16
LONACONING	622	625,134.83
LUKE	68	70,392.75
McCOOLE	111	122,002.90
MIDLAND	248	222,535.90
MT. SAVAGE	392	387,772.76
POTOMAC PARK ADDITION	252	261,522.41
WESTERNPORT	1,011	1,267,827.11
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TOTAL	18,243	\$ 21,195,659.60
RURAL AND UNINCORPORATED	10,982	11,556,316.86
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TOTAL	29,225	\$ 32,751,976.46
 ANNE ARUNDEL COUNTY		
ANNAPOLIS	14,846	\$ 21,859,650.77
HIGHLAND BEACH	8	15,564.45
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TOTAL	14,854	\$ 21,875,215.22
RURAL AND UNINCORPORATED	175,752	317,436,439.28
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TOTAL	190,606	\$ 339,311,654.50
 BALTIMORE COUNTY		
	333,217	\$ 605,862,638.92

	NUMBER RETURNS FILED	TOTAL TAX
BALTIMORE CITY	305,246	\$ 317,855,560.51
 CALVERT COUNTY		
CHESAPEAKE BEACH	887	\$ 1,000,677.68
NORTH BEACH	648	610,658.87
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TOTAL	1,535	\$ 1,611,336.55
RURAL AND UNINCORPORATED	20,535	28,285,319.75
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TOTAL	22,070	\$ 29,896,656.30
 CAROLINE COUNTY		
DENTON	946	\$ 992,395.04
FEDERALSBURG	899	855,944.58
GOLDSBORO	65	58,129.56
GREENSBORO	334	263,575.82
HENDERSON	55	35,781.67
HILLSBORO	52	57,004.14
MARYDEL	44	22,908.60
PRESTON	266	285,487.90
RIDGELY	422	442,261.59
TEMPLEVILLE	6	4,635.15
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TOTAL	3,089	\$ 3,018,124.05
RURAL AND UNINCORPORATED	8,069	8,686,942.08
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TOTAL	11,158	\$ 11,705,066.13

	NUMBER RETURNS FILED	TOTAL TAX
CARROLL COUNTY		
HAMPSTEAD	914	\$ 1,235,801.89
MANCHESTER	916	1,166,380.32
MT. AIRY	959	1,633,503.09
NEW WINDSOR	369	448,447.95
SYKESVILLE	1,418	2,353,059.18
TANEYTOWN	1,240	1,358,827.31
UNION BRIDGE	362	465,530.94
WESTMINSTER	5,579	7,002,873.76
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TOTAL	11,757	\$ 15,664,424.44
RURAL AND UNINCORPORATED	42,356	72,419,703.12
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TOTAL	54,113	\$ 88,084,127.56
CECIL COUNTY		
CECILTON	204	\$ 159,566.76
CHARLESTOWN	176	183,210.16
CHESAPEAKE CITY	418	418,498.43
ELKTON	3,527	3,487,343.92
NORTH EAST	877	802,294.44
PERRYVILLE	838	948,346.07
PORT DEPOSIT	387	333,256.85
RISING SUN	618	789,317.47
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TOTAL	7,045	\$ 7,121,834.10
RURAL AND UNINCORPORATED	21,314	25,005,072.21
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TOTAL	28,359	\$ 32,126,906.31

	NUMBER RETURNS FILED	TOTAL TAX
CHARLES COUNTY		
INDIAN HEAD	997	\$ 1,241,361.56
LA PLATA	1,480	2,572,796.18
PORT TOBACCO	68	98,563.28
TOTAL	2,545	
RURAL AND UNINCORPORATED	40,344	\$ 3,912,721.02
TOTAL	42,889	\$ 66,331,696.35
DORCHESTER COUNTY		
BROOKVIEW	7	4,091.24
CAMBRIDGE	5,274	\$ 4,378,668.80
CHURCH CREEK	76	83,664.61
EAST NEW MARKET	176	152,922.83
ELDORADO	16	13,674.16
GALESTOWN	19	23,846.33
HURLOCK	799	583,541.02
SECRETARY	215	203,862.17
VIENNA	142	159,517.19
TOTAL	6,724	\$ 5,603,788.35
RURAL AND UNINCORPORATED	7,372	8,588,254.83
TOTAL	14,096	\$ 14,192,043.18

	NUMBER RETURNS FILED	TOTAL TAX
FREDERICK COUNTY		
BRUNSWICK	1,927	\$ 2,386,814.69
BURKITTSVILLE	69	90,418.13
EMMITSBURG	692	823,097.65
FREDERICK	15,925	22,184,510.13
MIDDLETOWN	980	1,625,879.15
MT. AIRY	441	718,263.00
MYERSVILLE	239	337,380.56
NEW MARKET	142	196,332.49
ROSEMONT	65	127,312.95
THURMONT	1,533	2,115,346.15
WALKERSVILLE	1,532	2,602,427.32
WOODSBORO	188	280,410.26
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TOTAL	23,733	\$ 33,488,192.48
RURAL AND UNINCORPORATED	40,806	71,136,800.19
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TOTAL	64,539	\$ 104,624,992.67

GARRETT COUNTY		
ACCIDENT	141	\$ 136,859.47
DEER PARK	108	135,810.22
FRIENDSVILLE	210	158,854.81
GRANTSVILLE	301	269,634.60
KITZMILLER	127	106,179.74
LOCH LYNN HEIGHTS	54	66,420.56
MOUNTAIN LAKE PARK	647	620,499.54
OAKLAND	798	1,044,412.85
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TOTAL	2,386	\$ 2,538,671.79
RURAL AND UNINCORPORATED	7,777	8,103,541.45
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TOTAL	10,163	\$ 10,642,213.24

	NUMBER RETURNS FILED	TOTAL TAX
HARFORD COUNTY		
ABERDEEN	5,484	\$ 6,172,235.88
BEL AIR	4,281	6,952,947.41
HAVRE DE GRACE	3,430	3,580,140.95
TOTAL	13,195	\$ 16,705,324.24
RURAL AND UNINCORPORATED	62,086	106,715,745.98
TOTAL	75,281	\$ 123,421,070.22
HOWARD COUNTY		
	81,752	\$ 182,981,304.13
KENT COUNTY		
BETTERTON	128	\$ 120,404.50
CHESTERTOWN	1,219	1,554,933.68
GALENA	137	147,271.71
MILLINGTON	161	140,217.09
ROCK HALL	480	432,845.37
TOTAL	2,125	\$ 2,395,672.35
RURAL AND UNINCORPORATED	5,355	7,517,348.92
TOTAL	7,480	\$ 9,913,021.27

MONTGOMERY COUNTY

	NUMBER RETURNS FILED	TOTAL TAX
BARNESVILLE	73	\$ 179,099.07
BROOKEVILLE	76	117,325.37
CHEVY CHASE	1,356	5,662,050.53
CHEVY CHASE #3	389	1,893,572.65
CHEVY CHASE #5	304	1,982,356.94
CHEVY CHASE VIEW	259	893,899.06
CHEVY CHASE VILLAGE	1,004	6,863,335.60
DRUMMOND	64	316,256.88
FRIENDSHIP HEIGHTS	2,055	6,286,526.18
GAITHERSBURG	18,219	29,036,953.22
GARRETT PARK	476	1,285,449.24
GLEN ECHO	88	198,978.47
KENSINGTON	1,079	2,393,096.20
LAYTONSVILLE	115	226,717.69
MARTINS ADDITION	306	1,133,020.47
NORTH CHEVY CHASE	232	815,506.53
OAKMONT	23	81,316.18
POOLESVILLE	1,479	2,814,802.47
ROCKVILLE	21,412	42,245,338.44
SOMERSET	498	2,586,833.22
TAKOMA PARK	5,021	6,810,945.11
WASHINGTON GROVE	163	391,433.13
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TOTAL	54,691	\$ 114,214,812.65
RURAL AND UNINCORPORATED	302,481	748,386,236.80
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TOTAL	357,172	\$ 862,601,049.45

PRINCE GEORGE'S COUNTY

	NUMBER RETURNS FILED	TOTAL TAX
BERWYN HEIGHTS	1,368	\$ 2,315,790.39
BLADENSBURG	3,353	3,605,575.10
BOWIE	16,270	31,337,084.65
BRENTWOOD	1,034	1,056,925.86
CAPITOL HEIGHTS	1,449	1,348,092.58
CHEVERLY	2,647	4,550,578.33
COLLEGE PARK	7,078	10,663,061.66
COLMAR MANOR	476	515,617.00
COTTAGE CITY	392	429,938.62
DISTRICT HEIGHTS	2,565	3,431,230.21
EAGLE HARBOR	3	0.00
EDMONSTON	476	571,941.55
FAIRMONT HEIGHTS	384	317,693.27
FOREST HEIGHTS	1,210	1,716,087.15
GLENARDEN	2,349	2,871,863.08
GREENBELT	9,649	14,395,522.60
HYATTSVILLE	6,555	8,232,946.92
LANDOVER HILLS	600	771,391.07
LAUREL	8,186	12,477,541.01
MORNINGSIDE	496	614,836.28
MT. RAINIER	3,590	3,658,230.83
NEW CARROLLTON	5,841	8,621,608.34
NORTH BRENTWOOD	206	176,400.25
RIVERDALE	2,495	2,907,617.84
SEAT PLEASANT	1,843	1,940,478.30
TAKOMA PARK	2,125	3,062,690.89
UNIVERSITY PARK	1,115	3,163,718.83
UPPER MARLBORO	578	1,006,389.39
TOTAL	84,333	\$ 125,760,852.00
RURAL AND UNINCORPORATED	244,237	353,113,990.09
TOTAL	328,570	\$ 478,874,842.09

NUMBER
RETURNS FILED

TOTAL TAX

QUEEN ANNE'S COUNTY

BARCLAY	49		40,306.20
CENTREVILLE	793	\$	984,394.65
CHURCH HILL	128		141,973.67
MILLINGTON	26		25,834.02
QUEEN ANNES	47		48,358.43
QUEENSTOWN	220		376,715.84
SUDLERSVILLE	137		150,427.23
TEMPLEVILLE	15		5,231.71
TOTAL	1,415		
RURAL AND UNINCORPORATED	12,816	\$	1,773,241.75
			20,925,059.51
TOTAL	14,231	\$	22,698,301.26

ST. MARY'S COUNTY

LEONARDTOWN	518	\$	598,127.95
TOTAL	518		
RURAL AND UNINCORPORATED	27,913	\$	598,127.95
			37,802,540.34
TOTAL	28,431	\$	38,400,668.29

SOMERSET COUNTY

CRISFIELD	1,241	\$	959,961.10
PRINCESS ANNE	732		666,561.16
TOTAL	1,973		
RURAL AND UNINCORPORATED	6,150	\$	1,626,522.26
			5,176,771.46
TOTAL	8,123	\$	6,803,293.72

	NUMBER RETURNS FILED	TOTAL TAX
TALBOT COUNTY		
EASTON	3,919	\$ 4,478,871.28
QUEEN ANNES	36	29,612.65
OXFORD	301	597,296.49
ST. MICHAELS	623	752,955.46
TRAPPE	239	282,018.87
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TOTAL	5,118	\$ 6,140,754.75
RURAL AND UNINCORPORATED	9,176	20,682,778.74
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TOTAL	14,294	\$ 26,823,533.49
WASHINGTON COUNTY		
BOONSBORO	948	\$ 1,211,599.78
CLEARSPRING	225	235,174.91
FUNKSTOWN	380	411,529.58
HAGERSTOWN	17,251	18,040,704.30
HANCOCK	683	653,601.50
KEEDYSVILLE	185	233,000.41
SHARPSBURG	330	369,515.65
SMITHSBURG	347	385,557.20
WILLIAMSPORT	974	1,269,514.51
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TOTAL	21,323	\$ 22,810,197.84
RURAL AND UNINCORPORATED	29,462	42,438,991.04
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TOTAL	50,785	\$ 65,249,188.88

	NUMBER RETURNS FILED	TOTAL TAX
WICOMICO COUNTY		
DELMAR	562	\$ 464,914.91
FRUITLAND	1,115	987,676.87
HEBRON	287	289,417.96
MARDELA SPRINGS	159	142,268.07
PITTSVILLE	200	167,687.53
SALISBURY	9,221	9,884,442.51
SHARPTOWN	252	254,888.87
WILLARDS	185	178,778.44
TOTAL	11,981	\$ 12,370,075.16
RURAL AND UNINCORPORATED	19,783	28,667,874.54
TOTAL	31,764	\$ 41,037,949.70
WORCESTER COUNTY		
BERLIN	1,151	\$ 1,024,593.57
OCEAN CITY	3,262	3,358,154.54
POCOMOKE CITY	1,578	1,251,816.69
SNOW HILL	965	723,342.35
TOTAL	6,956	\$ 6,357,907.15
RURAL AND UNINCORPORATED	11,589	10,619,171.57
TOTAL	18,545	\$ 16,977,078.72
OUT OF STATE	46,814	\$ 15,221,982.07
GRAND TOTAL	2,168,923	\$ 3,544,388,815.42