



COMPTROLLER
of MARYLAND
Serving the People

Consolidated Revenue Report

F I S C A L Y E A R 2 0 0 4

WILLIAM DONALD SCHAEFER

Comptroller of Maryland



MISSION

The Comptroller of Maryland, through the wise development and use of all resources, including technology and the workforce, meets its financial and revenue management and regulatory responsibilities while providing excellent, cost-effective services in both traditional areas and in new and expanded initiatives.

VISION

Citizens, the professional community, and peers in government recognize the Comptroller of Maryland for its integrity, professional excellence, innovation, and commitment to helping people.

For further information, contact:
Comptroller of Maryland
Box 466
Louis L. Goldstein Treasury Building
Annapolis, Maryland 21404

410-260-7801

www.marylandtaxes.com

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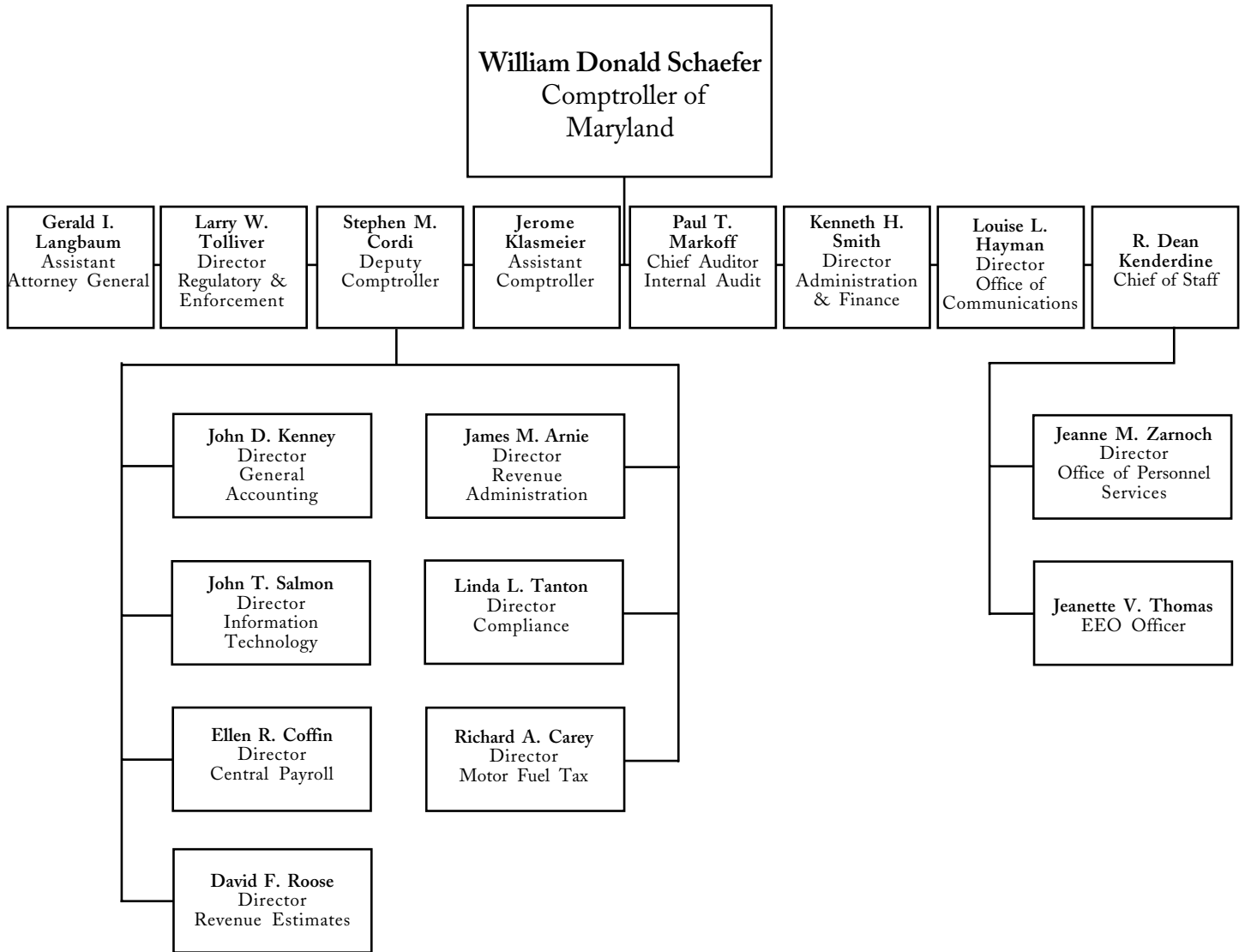
ORGANIZATION

A BRIEF HISTORY OF THE COMPTROLLER OF MARYLAND

The Maryland state constitution of 1867 (Article VI, Section 2) describes the duties and responsibilities of the Office of the Comptroller stating that: *“The comptroller shall have the general superintendence of the fiscal affairs of the State... prepare plans for the improvement and management of the Revenue, and for the support of the Public Credit; prepare and report estimates of the Revenue and Expenditures of the state, superintend and enforce the prompt collection of all Taxes and Revenues, and preserve all public accounts.”*

This brief description encompasses one of the most important functions in state government. In collecting the bulk of Maryland’s general fund revenues; paying the state’s bills; regulating motor fuel, alcoholic beverages, and cigarettes; and providing technology services to other state agencies, the Comptroller’s Office touches the lives of many Marylanders.

COMPTROLLER OF MARYLAND
ORGANIZATIONAL CHART



EXECUTIVE DIRECTION AND ADMINISTRATION

OFFICE OF THE COMPTROLLER

The Office of the Comptroller provides executive direction for the Comptroller of Maryland, including public affairs and staff support for the comptroller and deputy comptroller as well as support for the comptroller's responsibilities as a member of the Board of Public Works. Administrative support and direction for the 24 Registers of Wills is also provided by the Office of the Comptroller.

OFFICE OF ADMINISTRATION AND FINANCE

The Office of Administration and Finance provides centralized budgeting, accounting and procurement activities for the Comptroller of Maryland. The office provides mailroom, and other administrative support services. This office also performs capital grant and loan administration as well as accounting for debt service on the state's general obligation bonds.

OFFICE OF PERSONNEL SERVICES

The Office of Personnel Services promotes the recruitment, development, and retention of a diverse, competent, and motivated workforce that provides services to individuals, businesses, and government. The division coordinates, for all Comptroller divisions, the non-temporary and temporary employment process, agency classification and compensation issues and employee training; administers benefits such as health, retirement, special leave provisions, etc., and provides related employee services.

REVENUE ADMINISTRATION

REVENUE ADMINISTRATION DIVISION

The Revenue Administration Division processes personal, corporation, fiduciary, employer withholding, estate, tire fee, admissions and amusement, sales and use, and motor fuel tax returns. All remittances received with these returns are deposited through a centralized remittance processing center.

In addition, the division is responsible for providing assistance to taxpayers, adjusting taxpayer accounts, controlling all tax processing systems, accounting for and reporting all tax revenues received, and distributing the local income tax collected on Maryland state and local income tax returns to the subdivisions of Maryland.

BUREAU OF REVENUE ESTIMATES

The Bureau of Revenue Estimates carries on continuing studies and reviews of the economic and revenue conditions of the state and how they affect the state's revenue. The bureau serves as executive secretariat to the Board of Revenue Estimates, which is composed of the state comptroller, state treasurer and secretary of budget and management. The bureau is also responsible for legislative duties related to tax issues.

COMPLIANCE DIVISION

This division is responsible for business tax audits, compliance programs, delinquent tax collection, tax hearings and appeals. Additionally, the Compliance Division is responsible for administering the Uniform Disposition of Unclaimed Property Act pursuant to Title 17 of the Commercial Law Article of the Annotated Code of Maryland.

REGULATION

REGULATORY AND ENFORCEMENT DIVISION

The Regulatory and Enforcement Division administers regulation, enforcement and business licensing functions for the Maryland Comptroller's Office.

The division's Field Enforcement Bureau is responsible for enforcing the state's revenue laws relating to alcoholic beverages, tobacco, motor fuels, business licenses and the sales and use tax. The Alcohol and Tobacco Tax Bureau is responsible for monitoring the manufacture, storage, transportation, sale and distribution of alcoholic beverages and tobacco in Maryland, while collecting state taxes on beer, wine, distilled spirits, cigarettes and other tobacco products. The State License Bureau is responsible for monitoring business licenses required for many Maryland business activities, including licenses for traders; amusements; auctions; chain stores; construction; dry cleaners; garages; plumbers and gas fitters; restaurants; storage warehouses; vending machines and retail/vending machines which sell cigarettes.

MOTOR FUEL TAX DIVISION

This division licenses and regulates motor fuel dealers (i.e., anyone bringing petroleum products into Maryland for a first sale), all motor fuel resellers and all motor fuel users with bulk storage. It registers and licenses interstate motor carriers based in Maryland under the International Fuel Tax Agreement (IFTA), and it registers petroleum transporters operating in and through Maryland. The division manages the collection of motor fuel taxes from licensed dealers and resellers and collects road use taxes from interstate motor carriers.

FINANCIAL CONTROL

GENERAL ACCOUNTING DIVISION

The General Accounting Division sets statewide accounting policy, maintains the state's general ledger and other official accounting records, which account for all state funds; exercises overall appropriation control; audits all disbursements; approves warrants for all money paid into or out of the treasury; countersigns and distributes all vendor checks. Furthermore, the Division promulgates general guidance on matters concerning internal control; prepares the state's comprehensive annual financial reports and certain other financial reports and manages the contract for the audit of the state's annual financial report and the audit of all federal grants to the state.

CENTRAL PAYROLL BUREAU

The Central Payroll Bureau pays biweekly salaries to all state employees of the legislative, judicial and executive branches as well as the University of Maryland System. Special Payments for services of employees hired on a contractual basis are also paid through this system.

The Central Payroll Bureau provides timely payroll services to state employees, agency payroll offices and other partners through payment of wages, direct deposit services, electronic data exchanges and by the authorizing of payroll charges to agency budgets. The Bureau oversees payments of payroll taxes, subsidies, garnishments, dependent support payments, retirement and pension deductions and more than 120 other payroll deductions. The Bureau maintains a Web site that provides current payroll instructions and schedules, as well as interactive payroll documents and a net pay calculator.

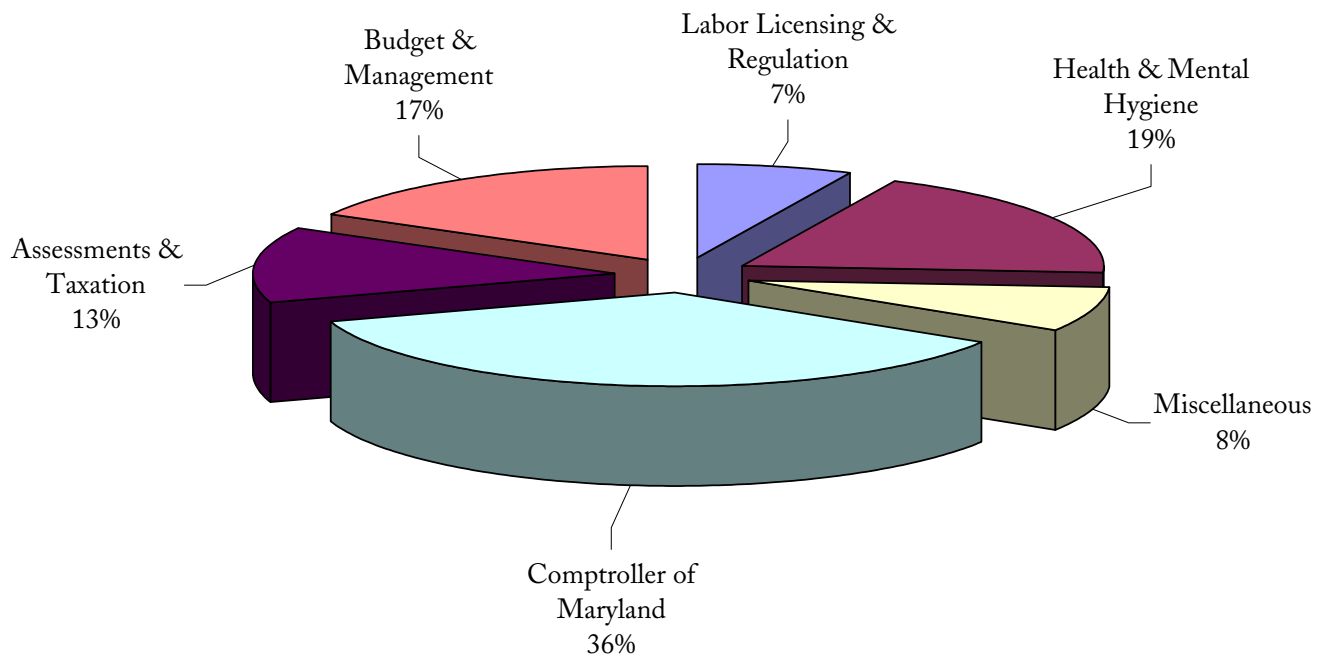
TECHNICAL SERVICES

INFORMATION TECHNOLOGY DIVISION

This division provides overall management of the Comptroller's information technology efforts as well as providing support for the 24 Registers of Wills offices.

The division also operates the Annapolis Data Center, which provides mainframe computer processing for five primary state agencies and 19 other state agencies. Operational costs are fully reimbursed from user agencies.

ANNAPOLIS DATA CENTER USER AGENCIES



REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE

REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE

STATE AND LOCAL REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE BY SOURCE AND FUND

(Dollars in Thousands)

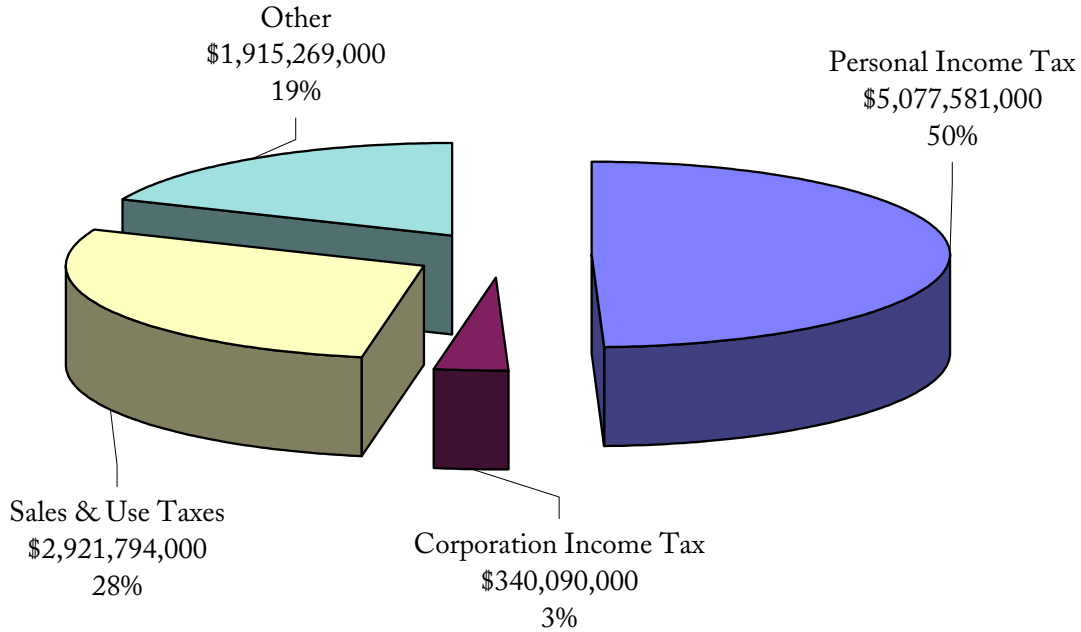
The Comptroller's Office collects revenue on behalf of both the state and local governments. The \$9.8 billion in state receipts collected by the Comptroller's Office in fiscal year 2004 represents 42.9 percent of the \$22.9 billion in total state revenues received.

	FY 2004				FY 2003 Total	Increase/ (Decrease)	% Change
	General	State Special	Local	Total			
Personal Income Tax	\$ 5,077,581	\$ -	\$ 3,170,970	\$ 8,248,551	\$7,592,055	\$ 656,496	8.65
Corporation Income Tax	340,090	107,397	-	447,487	379,308	68,179	17.97
Sales and Use Tax	2,921,794	23,266	-	2,945,060	2,720,163	224,897	8.27
Motor Fuel Tax	13,026	733,130	-	746,156	716,084	30,072	4.20
Alcohol Taxes	26,863	-	-	26,863	25,651	1,212	4.72
Tobacco Taxes	272,430	-	-	272,430	279,132	(6,702)	(2.40)
Estate Tax	111,296	-	-	111,296	95,691	15,604	16.31
Savings and Loan Association Franchise Tax	-	-	-	-	92	(92)	(100.00)
Admissions and Amusement Tax	-	1,273	57,688	58,961	58,126	835	1.44
Environmental Surcharge on Electricity	-	8,928	-	8,928	9,120	(191)	(2.10)
Emergency Telephone System Surcharge (911 Fee)	-	44,628	-	44,628	32,660	11,968	36.64
Electric Universal Service Program Surcharge	-	31,893	-	31,893	34,024	(2,131)	(6.26)
Unclaimed Property	99,111	4,164	-	103,275	70,881	32,394	45.70
Telecommunications Access Surcharge	-	7,611	-	7,611	7,772	(160)	(2.06)
Tire Recycling Fee	-	2,243	-	2,243	2,240	4	0.17
Total	\$ 8,862,191	\$ 964,534	\$ 3,228,658	\$ 13,055,383	\$12,022,998	\$ 1,032,385	8.59

() denotes decrease

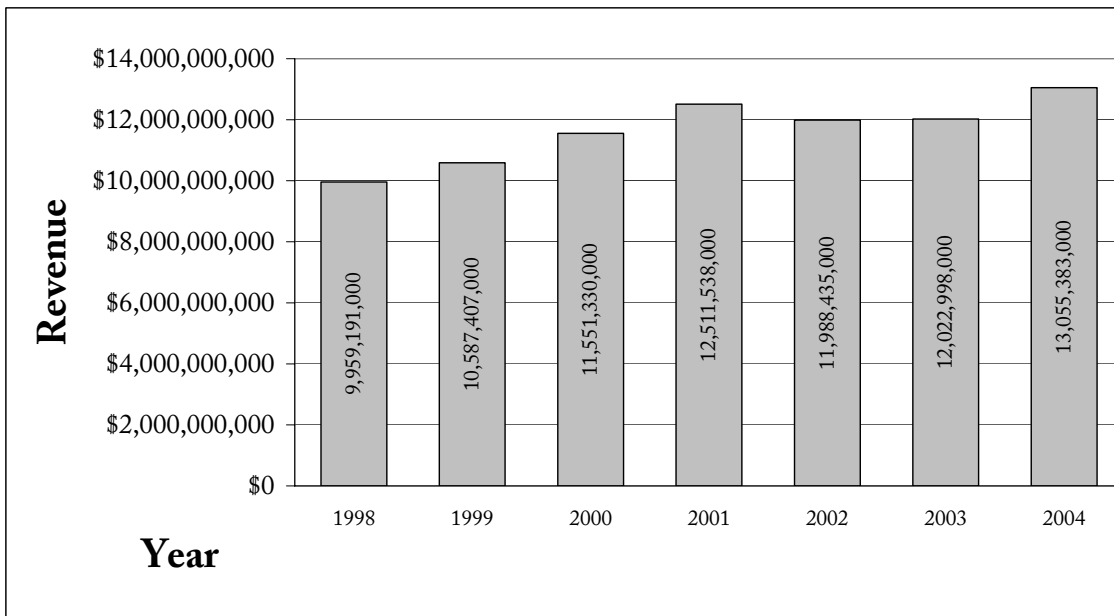
GENERAL FUND REVENUE COLLECTION

During fiscal year 2003, the Comptroller's Office collected 86 cents of every revenue dollar (exclusive of interfund transfers deposited into the state's general fund). The following chart shows the principal sources of general fund revenues.



STATE AND LOCAL REVENUE COLLECTED BY THE COMPTROLLER'S OFFICE

In fiscal year 1998, the Comptroller's Office collected \$10.0 billion in state and local revenues. In fiscal year 2004, these collections amounted to \$13.1 billion - a 20.7 percent increase. The following chart shows the annual amounts collected.



REVENUES ADMINISTERED

Revenue Source	Rate <i>(As of July 1, 2004)</i>	Description
State Personal Income Tax	2% 1st \$1,000; 3% 2nd \$1,000; 4% 3rd \$1,000; and 4.75% on \$3,001 and over	Annual tax imposed upon individuals and fiduciaries based on Maryland taxable income (federal adjustable gross income with Maryland modifications).
Corporation Income Tax	7%	Annual tax on the net income of the corporation apportioned and allocated to Maryland.
County (Local) Income Tax	A minimum of 1% and a maximum of 3.20% of net taxable income	A tax imposed on resident individuals, certain nonresident individuals and fiduciaries by the 23 counties and Baltimore City. Each county sets its own rate as a percentage of net taxable income.
Sales and Use Tax	5% tax levied on bracketed rate structure	A tax imposed on the sale or use of tangible personal property and certain enumerated services.
Admissions and Amusement Tax	Maximum 10% rate	A tax imposed by counties, incorporated cities towns on certain enumerated admissions and amusement charges.
Unclaimed Property	Actual value of property	Bank accounts, stock certificates and dividends, security deposits, payroll checks, insurance proceeds, etc., are presumed abandoned if without activity for a specified period. The property is turned over to the state by the holders.
Environmental Surcharge on Electricity	Not to exceed the lesser of: .15 mill per kilowatt hour or \$1,000 per month	Environmental surcharge for kilowatt hour of electric energy distributed to retail electric customers in Maryland; monies paid into the Environmental Trust Fund.
Emergency Telephone System Fee	\$.25 per month paid by each subscriber; counties can charge up to an additional \$.75 per subscriber per month	Created to provide grants to the counties to finance installation of a 911 system on a statewide basis and to provide grants to finance enhancements to existing systems.
Electric Universal Service Surcharge	\$.37 per month for residential; \$.37 to \$4,081.50 for non-residential based on annual electric bill	Charge paid by customers to public utilities to provide electric service to low-income Maryland customers. The Comptroller collects these revenues from the utility companies and distributes them to the Department of Human Resources.
Estate Tax	Unused federal credit	Imposed upon the transfer of a Maryland estate. Calculated as the amount by which the federal state death tax credit exceeds the total of Maryland inheritance taxes and taxes imposed by other states on property included in the Maryland estate.
Telecommunications Access Surcharge	\$.20 per month paid by each subscriber	A tax imposed on telephone subscribers in Maryland to provide telephone service to hearing and speech impaired citizens.
Tire Recycling Fee	\$.40 per new tire	A fee imposed on each new tire. The fee applies to the first sale of a tire in Maryland which is not a sale to a wholesaler.
Alcoholic Beverages Taxes	<i>Per Gallon:</i> Distilled Spirits \$1.50 Wine \$.40 Beer \$.09	Wholesale tax on wine and distilled spirits reported monthly based on sales to retailers. Nonresident supplier, or wholesaler who self-imports beer, remits beer tax prior to entry into state.

Revenue Source	Rate (As of July 1, 2004)	Description
Alcoholic Beverages Manufacturer's Licenses	Distillery \$2,000 Rectifying Plant \$600 Winery \$750 Limited Winery \$200 Brewery \$1,500 Pub-Brewery \$500 Micro-Brewery \$500	Annual license fee imposed to operate a distillery, rectifying plant, brewery or winery; pub-brewery and micro-brewery licenses are issued to holders of Class "B" retail licenses under certain conditions.
Alcoholic Beverages Wholesale Licenses	Beer, Wine, Liquor \$2,000 Wine & Liquor \$1,750 Beer & Wine \$1,500 Beer \$1,250 Wine \$1,250	Annual license fee authorizes holder to receive product from licensees and holders of nonresident dealer permits and to make sale and delivery of product to businesses and permit holders in Maryland and persons outside this state.
Alcoholic Beverages Licenses Airplane Railroad Water Vessel Statewide Caterer's	Beer, Wine, Liquor \$200 Beer, Wine, Liquor \$200 Beer, Wine, Liquor \$150 Beer, Wine, Liquor \$250-2,000	Annual license fee imposed to dispense alcoholic beverages aboard airplanes, in rail cars, and on water vessels hired for the transportation of passengers. The Statewide Caterer's License (SCAT) permits the sale and storage of alcoholic beverages to entities which operate in more than one subdivision. The SCAT license may be general or limited.
Alcoholic Beverages Permits	Ranges from \$2 - \$500	A variety of permits are issued authorizing the sale, shipment, transport, storage and solicitation of alcoholic beverages.
Cigarette Tax	\$1.00 per pack of 20 cigarettes. \$.05 per each cigarette in packages of more than 20	Wholesalers pay tax by purchasing tax stamps which are affixed to all packages of cigarettes before sale at retail.
Tobacco Licenses	Manufacturer \$25 Wholesaler \$750 Sub-Wholesaler \$500 Vendor \$500 Storage Warehouse \$25	Annual license fee imposed upon various dealers and handlers of cigarettes.
Other Tobacco Products	15% of the wholesale price	Tax is paid by wholesaler who sells other tobacco products (excludes cigarettes) to a retailer or consumer in the state. If tax is not paid by wholesaler, tax liability reverts to retailer or consumer.
Motor Fuel Tax	\$.235 per gallon \$.2425 per gallon \$.235 per gallon	Tax on all gasoline used as a motor fuel. Tax on special fuels (diesel/kerosene) other than clean-burning fuels used as a motor fuel. Tax on clean-burning fuels used as a motor fuel.
Aviation Fuel Tax	\$.07 per gallon	Tax on motor fuel used to power aircraft not operated for common carriage or by government entities.
Motor Carrier Tax	\$.2425 per gallon for special fuels (diesel/kerosene) other than clean-burning fuels. \$.235 per gallon for gasoline and clean-burning fuels	Tax on motor carriers who operate commercial motor vehicles on Maryland highways.
IFTA Motor Carrier	Decal fee eliminated	Annual IFTA license and identification markers are required effective January 1, 2001 for all commercial motor vehicles operated by Maryland-based interstate motor carriers in Maryland and at least one other IFTA jurisdiction.
IFTA Fuel Trip Permit	\$42 per permit	Temporary 15-day permit fee in lieu of IFTA License.

PERSONAL INCOME TAX

During fiscal year 2004, the Comptroller's Office collected \$9.9 billion in state and local income tax payments and refunded \$1.6 billion to individual income taxpayers. The Comptroller's Office also collects and distributes the local income tax for Maryland subdivisions.

Table 1 reflects the gross collections and net revenues for the general fund. Table 2 displays the distribution of income tax revenue to Baltimore City, Maryland's 23 counties and the incorporated cities, towns and special taxing districts within those counties.

TABLE 1
PERSONAL INCOME TAX
FISCAL YEAR 2004

	Gross Revenues	Less			Fair Campaign Fund	Net amount to the General Fund
		Refunds	Reserve for Subdivisions	Chesapeake Bay and Endangered Species Fund		
Personal income tax	\$9,258,620,875	\$1,587,003,415	\$3,153,588,503	\$1,569,021	\$182,745	\$4,516,277,191
Personal estimated tax payments not claimed on returns	(\$24,103,384)					(\$24,103,384)
Employer withholding tax payments not claimed on returns	\$565,041,735	\$7,933,363				\$557,108,372
Fiduciary income tax	\$58,815,104	\$8,501,393	\$17,381,411	\$2,343	\$1,015	\$32,928,942
Fiduciary estimated tax payments not claimed on returns	(\$5,376,133)					(\$5,376,133)
Unidentified tax payments	\$746,016	\$158				\$745,858
Total	\$9,853,744,213	\$1,603,438,329	\$3,170,969,914	\$1,571,364	\$183,760	\$5,077,580,846

TABLE 2
DISTRIBUTION OF LOCAL INCOME TAX RECEIPTS
FISCAL YEAR 2004

(Dollars in Thousands)

County	Distribution to Cities & Towns	Distributions to Counties	Total Distributions
Allegany	\$2,365	\$20,318	\$ 22,683
Anne Arundel	3,896	283,856	287,752
Baltimore	0	446,578	446,578
Calvert	520	46,482	47,002
Caroline	411	8,700	9,111
Carroll	3,102	88,287	91,389
Cecil	1,466	36,946	38,412
Charles	927	69,072	69,999
Dorchester	507	8,328	8,835
Frederick	6,834	121,090	127,924
Garrett	272	8,623	8,895
Harford	2,559	130,984	133,543
Howard	0	196,851	196,851
Kent	413	7,268	7,681
Montgomery	21,344	798,929	820,273
Prince George's	15,838	352,629	368,467
Queen Anne's	307	25,461	25,768
St. Mary's	175	49,017	49,192
Somerset	178	6,023	6,201
Talbot	1,305	14,129	15,434
Washington	2,475	50,933	53,408
Wicomico	1,660	33,785	35,445
Worcester	1,020	9,466	10,486
Baltimore City	0	176,555	176,555
Total	\$ 67,574	\$ 2,990,310	\$ 3,057,884

CORPORATION INCOME TAX

During fiscal year 2004, the Revenue Administration Division collected \$447.5 million in corporation income tax revenues. The revenues from Maryland's corporation income tax are allocated between the general fund and various transportation programs on the basis of a complex formula. The following table lists the revenues that were distributed to each of the various funds during fiscal year 2004.

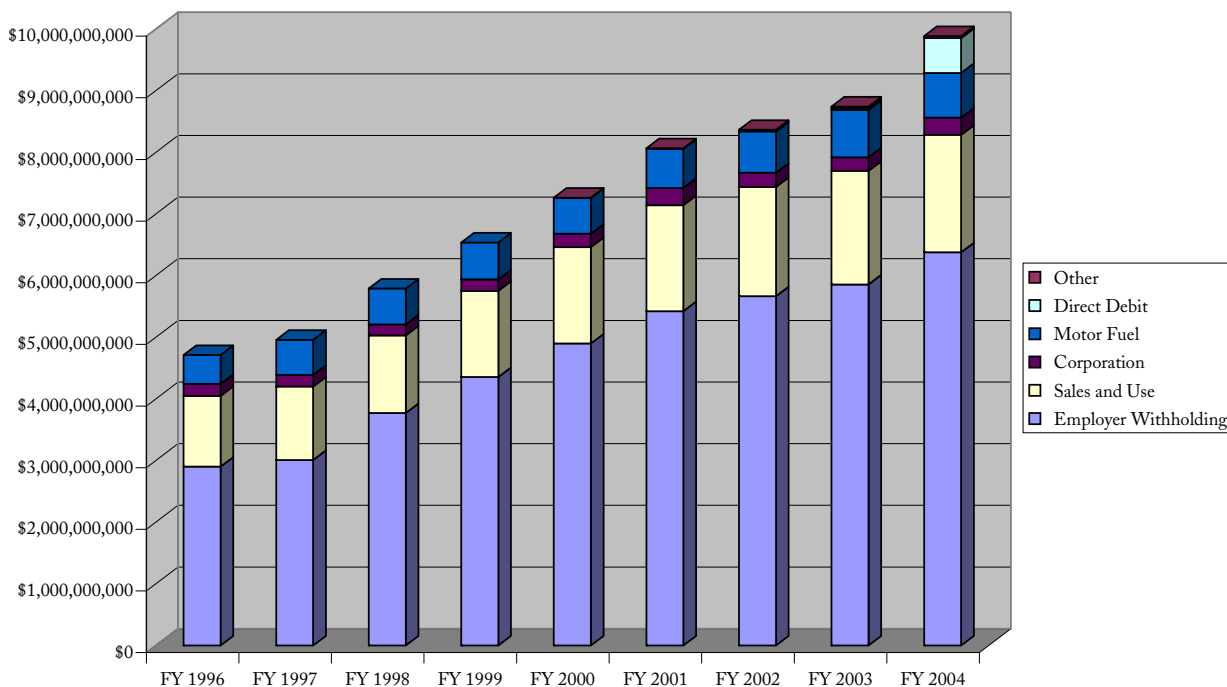
ALLOCATION OF CORPORATION INCOME TAX RECEIPTS

(Dollars in Thousands)

General Fund	\$ 340,090
Special Fund:	
Distribution to Gasoline and Motor Vehicle Revenue Account	\$ 107,397
	<hr/>
Total	\$ 447,487

Revenues from the gasoline and motor vehicle revenue account are distributed among the Department of Transportation and local governments as specified in Sections 8-402 and 8-403 of the Transportation Article.

TAXES PAID BY ELECTRONIC FUNDS TRANSFER



*83% of tax collected by the Comptroller's Office in FY 2004

Note: This report represents ACH payments received and processed during the period July through June each fiscal year. It does not intend to represent reported fiscal year receipts for each tax type.

SALES AND USE TAX

During fiscal year 2004, the Comptroller's Office collected \$2.9 billion in net sales and use tax receipts. Tax collections totaled \$2.97 billion, and refunds totaled \$24.4 million.

The taxable food and beverage group produced the largest amount of revenue (\$591.7 million), followed by the general merchandise group (\$538.4 million). The building and industrial supplies category produced the third largest amount (\$417.7 million).

Among the state's geographic regions, Baltimore County generated the most revenue (\$442.4 million), followed by Montgomery County (\$403.7 million), Prince George's County (\$353.8 million), Anne Arundel County (\$273.9 million), and Baltimore City (\$253.3 million).

Table 3 (on the following page) represents a two-year comparison of sales and use tax revenue by county. Table 4 presents sales and use tax collections by county and principal type of business for fiscal year 2004.

TABLE 3
SALES AND USE TAX RECEIPTS BY COUNTY

(Dollars in Thousands)

	F.Y. 2004	F.Y. 2003	% Change	% of FY 2004 Total
Allegany	\$32,056	\$ 30,350	5.62	1.08
Anne Arundel	273,852	249,781	9.64	9.22
Baltimore City	253,260	240,042	5.51	8.53
Baltimore	442,417	410,605	7.75	14.90
Calvert	22,484	20,653	8.87	0.76
Caroline	5,443	4,990	9.08	0.18
Carroll	70,981	63,946	11.00	2.39
Cecil	24,679	23,113	6.78	0.83
Charles	72,569	66,769	8.69	2.44
Dorchester	10,792	9,257	16.58	0.36
Frederick	115,554	102,443	12.80	3.89
Garrett	13,644	12,506	9.10	0.46
Harford	90,922	81,284	11.86	3.06
Howard	129,692	120,116	7.97	4.37
Kent	8,174	7,660	6.71	0.28
Montgomery	403,693	378,520	6.65	13.59
Prince George's	353,788	322,329	9.76	11.91
Queen Anne's	16,218	15,019	7.98	0.55
St. Mary's	36,159	32,866	10.02	1.22
Somerset	2,819	2,553	10.42	0.09
Talbot	28,406	26,313	7.95	0.96
Washington	77,558	70,175	10.52	2.61
Wicomico	60,701	55,487	9.40	2.04
Worcester	56,459	52,293	7.97	1.90
District of Columbia	22,851	23,911	(4.43)	0.77
Other/Out-of-State Vendors	344,270	314,260	9.55	11.59
Total Gross Receipts	<u>\$2,969,441</u>	<u>\$ 2,737,241</u>	8.48	<u>100.00</u>
Less: Refunds	(24,381)	(17,078)	42.76	
Total Net Receipts	2,945,060	2,720,163	8.27	
Less: Distribution to TTF	(23,266)	(22,518)	3.32	
Distribution to MVA	-	(584)	(100.00)	
Amount to General Fund	<u>\$ 2,921,794</u>	<u>\$ 2,697,061</u>	8.33	

Notes: Detail may not add to total due to rounding.

TABLE 4
SALES AND USE TAX GROSS RECEIPTS BY COUNTY AND PRINCIPAL TYPE OF
BUSINESS FOR FISCAL YEAR 2004

(Dollars in Thousands)

County	Food & Beverage	Apparel	General Merchandise	Automotive	Furniture & Appliances
Allegany	\$ 7,882	\$ 1,948	\$ 7,805	\$ 2,301	\$ 1,936
Anne Arundel	67,068	17,443	50,673	29,295	24,207
Baltimore City	59,144	13,435	19,958	17,691	15,938
Baltimore	88,027	25,643	93,641	31,110	53,752
Calvert	6,518	448	4,446	1,944	972
Caroline	1,680	102	389	880	85
Carroll	14,896	968	20,959	4,586	3,963
Cecil	8,775	1,148	4,719	2,765	974
Charles	13,379	4,117	17,872	5,779	5,671
Dorchester	2,611	89	2,740	595	324
Frederick	21,383	3,642	23,347	6,883	9,708
Garrett	3,114	54	3,849	1,277	582
Harford	20,647	2,859	23,348	8,203	6,663
Howard	28,325	6,924	25,074	9,248	15,131
Kent	2,226	136	1,273	645	250
Montgomery	95,516	26,599	71,028	32,882	48,827
Prince George's	73,688	22,066	69,283	32,036	35,584
Queen Anne's	4,995	1,757	2,245	1,461	902
St. Mary's	8,758	399	8,905	6,273	2,046
Somerset	1,126	49	330	464	131
Talbot	6,467	535	5,462	2,220	2,106
Washington	16,166	4,451	20,630	5,627	7,516
Wicomico	9,846	2,266	14,934	3,735	3,206
Worcester	21,668	2,810	8,719	1,593	1,921
District of Columbia	210	128	3,557	30	2,324
Other-Out-Of-State Vendors	7,629	4,945	33,178	6,862	88,588
Total	\$ 591,744	\$ 144,961	\$ 538,364	\$ 216,385	\$ 333,307

Notes: Detail may not add to total due to rounding.

TABLE 4
SALES AND USE TAX GROSS RECEIPTS BY COUNTY AND PRINCIPAL TYPE OF
BUSINESS FOR FISCAL YEAR 2004

(Dollars in Thousands)

	Industrial Supplies	Utilities & Transportation	Hardware, Machinery & Equipment	Miscellaneous	Assessment Collections	Total Collections
Allegany	\$ 3,990	\$ 2,731	\$ 785	\$ 2,264	\$ 414	\$ 32,056
Anne Arundel	30,896	9,856	8,896	33,040	2,478	273,852
Baltimore City	30,295	46,947	6,515	38,820	4,517	253,260
Baltimore	58,134	40,870	7,299	40,544	3,397	442,417
Calvert	3,526	1,057	1,531	1,749	293	22,484
Caroline	893	401	206	783	24	5,443
Carroll	15,086	2,458	2,433	4,976	656	70,981
Cecil	3,405	68	434	2,214	177	24,679
Charles	13,728	5,545	1,375	4,756	347	72,569
Dorchester	1,084	807	511	1,996	35	10,792
Frederick	22,879	11,089	3,233	12,613	777	115,554
Garrett	1,579	560	441	2,030	158	13,644
Harford	14,602	3,981	2,063	7,670	886	90,922
Howard	15,044	4,894	3,770	20,040	1,242	129,692
Kent	1,332	775	476	1,046	15	8,174
Montgomery	42,739	29,060	6,649	47,716	2,677	403,693
Prince George's	61,201	17,247	9,140	30,750	2,793	353,788
Queen Anne's	1,621	983	488	1,513	253	16,218
St. Mary's	4,704	1,085	929	2,715	345	36,159
Somerset	183	5	73	444	14	2,819
Talbot	5,995	2,376	977	2,042	226	28,406
Washington	10,063	2,898	1,670	7,649	888	77,558
Wicomico	7,398	10,950	1,993	5,920	453	60,701
Worcester	5,430	455	543	12,928	392	56,459
District of Columbia	3,668	7,279	580	5,060	15	22,851
Other-Out-Of-State Vendors	58,254	26,722	15,341	96,502	6,249	344,270
Total	\$ 417,729	\$ 231,099	\$ 78,351	\$ 387,780	\$ 29,721	\$ 2,969,441

ADMISSIONS AND AMUSEMENT TAX

The Comptroller's Office is responsible for administering, collecting, and distributing the admissions and amusement tax revenues to the counties and incorporated cities and towns in Maryland. The table below lists the net receipts and amounts distributed to counties (including municipalities within the counties) for fiscal year 2004.

TABLE 5
ADMISSIONS AND AMUSEMENT TAX RECEIPTS AND DISTRIBUTIONS
(Dollars in Thousands)

County	Net Receipts	Administrative Expense	Total Distributed
Allegany	\$249	\$6	\$ 243
Anne Arundel	7,629	176	7,453
Baltimore City	8,038	174	7,864
Baltimore	6,991	157	6,834
Calvert	261	6	255
Caroline	3	*	3
Carroll	827	19	808
Cecil	523	9	514
Charles	719	16	703
Dorchester	112	3	109
Frederick	1,451	30	1,421
Garrett	465	11	454
Harford	708	15	693
Howard	1,615	35	1,580
Kent	60	1	59
Montgomery	4,693	106	4,587
Prince George's	12,837	263	12,574
Queen Anne's	205	6	199
St. Mary's	115	2	113
Somerset	22	1	21
Talbot	85	2	83
Washington	519	12	507
Wicomico	534	12	522
Worcester	1,527	39	1,488
Md. Stadium Authority	8,773	172	8,601
Total	\$ 58,961	\$ 1,273	\$ 57,688

* Denotes less than \$ 500

Detail may not add to total due to rounding.

UNCLAIMED PROPERTY RECEIPTS

The Comptroller's Office is responsible for administering the Uniform Disposition of Unclaimed Property Act. It is responsible for the care, custody and control of all tangible property presumed abandoned or unclaimed.

The value of the property may be claimed by its rightful owner at any time subsequent to this distribution. The table below presents an analysis of collections and distributions of unclaimed property receipts during fiscal year 2004.

TABLE 6
UNCLAIMED PROPERTY RECEIPTS AND DISTRIBUTIONS
(Dollars in Thousands)

Sources of Net Revenues from Miscellaneous Unclaimed Property:

Life Insurance	\$	5,756
Other Insurance		9,918
Public Utilities		2,139
Corporations		52,032
Fiduciaries, Trustees and Other		6,975
Government Agencies		6,299
Banks and Financial Organizations		19,691
Nursing Homes		465
Total Net Revenues	\$	103,275

Allocation of Net Revenues:

Administrative Expenses	\$	3,664
Distributed to Maryland Legal Services Corporation		500
Transferred to General Fund		99,111
Total Net Revenues	\$	103,275

Note: Legislation enacted in 2003 reduced the holding period for unclaimed property from five to four years, and from four to three years one year later. Effective for property presumed abandoned for reporting periods ending on or after June 30, 2002.

ALCOHOL AND TOBACCO TAXES

During fiscal year 2004, the Comptroller's Office collected \$300.5 million in alcohol and tobacco tax revenues for the state General Fund.

Table 7 presents a two-year comparison of alcohol and tobacco tax revenue.

TABLE 7
COMPARISON OF ALCOHOL AND TOBACCO REVENUE
(Dollars in Thousands)

	FY 2004	FY 2003	% Change
Distilled Spirits Tax	\$ 12,915	\$ 12,223	5.66
Wine Tax	4,567	4,371	4.48
Beer Tax	9,381	9,057	3.58
Tobacco Tax	272,430 **	198,608 *	37.17
Other Receipts	1,189	891	33.45
Total Net Receipts	<u>\$ 300,482</u>	<u>\$ 225,150</u>	33.46

() denotes decrease

* \$80,523,604 was transferred to a special fund under Chapter 288, Acts of 2002.

** No special fund transfer occurred in FY 2004.

MOTOR FUEL TAXES

During fiscal year 2004, the Comptroller's Office collected \$746.2 million in motor fuel tax revenues. Table 8 presents a two-year comparison of motor fuel tax receipts.

TABLE 8
MOTOR FUEL TAX RECEIPTS
(Dollars in Thousands)

	FY 2004	FY 2003	% Change
Dealer Receipts	\$ 632,349	\$ 605,853	4.37
Special Fuels Receipts	113,199	107,553	5.25
Sellers of Jet Fuel & Aviation	1,391	1,083	28.44
Motor Carrier Temporary Permits	105	92	14.13
Miscellaneous Revenues	708	379	86.81
Refunds	(12,206)	(8,565)	42.51
<hr/>			
Net Revenues Subtotal	\$ 735,546	\$ 706,395	4.13
<hr/>			
IFTA Collections	15,816	14,485	9.19
IFTA Refunds	(5,206)	(4,796)	8.55
<hr/>			
Net Revenues	\$ 746,156	\$ 716,084	4.20

() denotes decrease

Net motor fuel tax revenues are distributed among the general fund and selected special funds on the basis of a statutory formula. The following table presents the revenues that were distributed to each of the various funds during fiscal year 2004.

TABLE 9
DISTRIBUTION OF MOTOR FUEL TAX REVENUE
(Dollars in Thousands)

Administrative Expenses	\$ 6,797
Waterways Improvement Fund	1,699
Fisheries Research and Development Fund	1,699
General Fund for Chesapeake Bay Related Programs	13,026
Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund	721,676
Counties, Baltimore City, and Municipalities (30%)	\$ 216,503
Department of Transportation (70%)	505,173
Transportation Trust Fund (Aviation)	1,259
Total	\$ 746,156

Detail may not add to total due to rounding

GROSS MOTOR FUEL GALLONAGE REVENUE STATEMENT

TABLE 10
GROSS MOTOR FUEL GALLONAGE & REVENUE STATEMENT
FISCAL YEAR 2004
(Dollars in Thousands)

	Actual Gallons	
Gross Gallons Reported	3,177,962,879	
Less Adjustments:		
Temperature & stock adjustments	3,194,331	
Federal exempt purchases	2,287,632	
Cost of collection allowance	18,175,090	
Less total adjustments	23,657,053	
Total taxable motor fuel gallons:	3,154,305,826	
	Actual Gallons	Revenue
Motor vehicle fuel dealers	2,690,443,918	\$ 632,349 *
Special fuel	463,861,908	\$ 113,199 *
Gasohol	-	-
Total taxable gallons sold:	3,154,305,826	\$ 745,548
Sellers of jet fuel and aviation	19,869,246	\$ 1,391
Motor carrier collections:		
Motor carrier permits	\$ 105	
IFTA Taxes- MD based carriers	2,252	
IFTA Taxes- from other jurisdictions	13,297	
IFTA Tax assessments	266	
Total motor carrier collections	15,920	
Penalties and interest		708
Dishonored check fee		
Canadian exchange		
Total gross revenue		\$ 763,567

*Modified accrual basis of accounting

OTHER REVENUES COLLECTED

ENVIRONMENTAL SURCHARGE ON ELECTRICITY

The Comptroller's Office also collects and distributes to the Environmental Trust Fund revenue collected from the environmental surcharge on electricity delivered in Maryland. This revenue is used to fund the Department of Natural Resources' Power Plant and Environmental Review Division and the Chesapeake Bay Research and Monitoring Division. During fiscal year 2004, \$8.9 million was collected from this revenue source.

EMERGENCY TELEPHONE SYSTEM SURCHARGE (911 FEE)

The Comptroller's Office collects the emergency telephone system surcharge. This revenue is used to fund local emergency 911 telephone systems. During fiscal year 2004, \$44.6 million was collected from this revenue source.

TELECOMMUNICATIONS ACCESS SURCHARGE

The Comptroller's Office collects the telecommunications access surcharge. This revenue is used to provide telephone service to the hearing and speech impaired citizens of Maryland. During fiscal year 2004, \$7.6 million was collected from this revenue source.

TIRE RECYCLING FEE

The Comptroller's Office is responsible for collecting the tire recycling fee. The proceeds go to a special fund administered by the Department of the Environment for scrap tire removal and recycling. During fiscal year 2004, \$2.2 million was collected from this revenue source.

ESTATE TAX

The Comptroller's Office collects the estate tax from the executors and administrators of Maryland-situs estates. During fiscal year 2004, \$111.3 million was collected from this source and deposited into the general fund.

SAVINGS AND LOAN ASSOCIATION FRANCHISE TAX

This tax was repealed for the tax years beginning after December 31, 2000.

ELECTRIC UNIVERSAL SERVICE SURCHARGE

The Comptroller's Office collects revenue from public utilities that are deposited into the Universal Service Program Fund. Public utilities collect the surcharge from their customers. The program was established under Chapter 4, Acts of 1999 (House Bill 703) to assist low income Maryland electric customers with their bills. During fiscal year 2004, \$31.9 million was collected and transferred to the Department of Human Resources, which administers the program.

LEGISLATION ENACTED IN 2004

INCOME TAX

Job Creation Tax Credit – Extension. Extends the Jobs Creation Tax Credit by three years. Previously, the credit could not be earned for any year beginning on or after January 1, 2007. Under this bill, the credit may now be earned for any year beginning before January 1, 2010. Effective July 1, 2004.

Tax Compliance – Holding Companies. Authorizes the Comptroller to allocate certain income, deductions, credits, or allowances between and among two or more related companies. Requires that specified interest expenses and specified intangible expenses to be added to federal taxable income for the purpose of determining Maryland modified income for certain transactions between related companies. A subtraction modification is also allowed for specified royalties, interest, or similar income from intangibles from a related company if the required addition modification has been included on the return of the related member that paid the income. Companies that are subject to the new addition modification must pay estimated taxes of at least 90 percent of the tax year 2004 liability or they will incur interest on the unpaid tax and penalties for the underpayment of estimated tax. For those companies, the hold-harmless provision of 110 percent of the prior year's tax liability will not apply for tax year 2004. Effective July 1, 2004, for tax years 2004 and later.

Maryland Heritage Structure Rehabilitation Tax Credit Program. Extends the Maryland Heritage Structure Rehabilitation Tax Credit and makes certain changes to the application of the credit. Except for the expiration date, the law in effect prior to the enactment of this bill applies to the rehabilitation of a single-family, owner-occupied residence for which an application for approval is submitted on or before June 30, 2004, and to the rehabilitation of a commercial structure for which any application was approved on or before June 30, 2005.

For a single-family, owner-occupied residence for which an application for approval is submitted on or after July 1, 2004, the maximum credit for a single rehabilitation is set at \$50,000. Credits may not be claimed unless the application for approval of a plan is received by the director of the Maryland Historical Trust before July 1, 2008.

For any application approved on or after January 1,

2005, for a commercial rehabilitation, the maximum amount of credits available for all commercial rehabilitations is increased from \$10 million to \$24 million for calendar year 2004; at least \$10 million of this amount must be allocated under a specified competitive award process. The legislation establishes a reserve fund from which initial credit certificates are issued for commercial rehabilitations. The governor must appropriate at least \$20 million to the reserve fund for fiscal year 2006, increasing to \$30 million a year for fiscal years 2007 and 2008, and any unissued amounts may be rolled forward to the following fiscal year. No initial credit certificates may be issued after fiscal year 2008.

For commercial rehabilitations, an application for approval may only be accepted between January 1 and March 31 each year and may not be accepted if a substantial part of the rehabilitation has been completed or if three or more applications for commercial rehabilitations have been submitted by that taxpayer in that year that total more than \$500,000. No more than half of the credit certificates may be issued for projects in a single county or Baltimore City and, if applied for, at least 10 percent must be issued to tax exempt organizations. An initial credit certificate will expire if the project is not completed by the end of the fiscal year following the fiscal year in which the certificate was issued. Effective July 1, 2004.

Maryland Cancer Fund Checkoff. Creates a third checkoff on the Maryland personal income tax return. Proceeds from donations made through the checkoff will go to the Maryland Cancer Fund and be used for cancer research, prevention and treatment. A portion of the proceeds (up to 5 percent) may also be used to promote further donations to the fund. Effective July 1, 2004, for tax years 2004 and later.

Police, Fire, Rescue and Emergency Services Personnel in an Emergency or a Disaster Area. Created a new subtraction modification for the wages of nonresident individuals when earned for police, fire, rescue or emergency services performed in an area covered under a declared State of Emergency. These wages are also exempt from the state's income tax withholding. Furthermore, the bill exempts nonprofit organizations from the requirement to register as a foreign corporation doing business in Maryland if the only activity in the state is supplying police, fire, rescue or emergency services in an area covered under a

State of Emergency. Effective July 1, 2004 for tax years 2004 and later.

Quarterly Withholding Returns – Due Date.

Changes the due date for a withholding tax return that is filed quarterly from the last day of the month to the 15th day of the month following the end of the quarter in which the tax withheld. With this change, withholding returns for both the last month of each quarter and quarterly withholding returns are due on the 15th day of the month. Effective January 1, 2005.

Holding Companies – Settlement Period. HB 297 requires addition and/or subtraction modifications for certain related-party transactions. This bill allows a taxpayer to elect whether to have the additional tax calculated as though otherwise deductible payments were added back on the return of the paying taxpayer, or reported as income on the return of the receiving taxpayer thus subject the state income tax. The bill mandates that interest of up to only 6.5 percent may be assessed by the Comptroller; all penalties for taxes paid during the settlement period will be waived.

No assessment will be enforced for any tax year beginning before January 1, 1995, if all tax and related interest are paid during the settlement period for tax years 1995 through 2003. Effective July 1, 2004.

Budget Reconciliation and Financing Act of 2004.

Extends the local income tax, at the lowest local income tax rate (currently 1.25 percent), to nonresidents who are subject to the state income tax, but not otherwise subject to the local tax (effective for tax years 2004 and later). The legislation also permanently decouples from two federal law changes, enacted last year, for purposes of the calculation of the state tax. The federal law changes had increased depreciation deductions for Section 179 property and for certain heavy-duty sports utility vehicles (SUVs). The state's decoupling is effective for tax years 2003 and later for the federal provision affecting Section 179 property and effective for SUVs placed in service after May 31, 2004.

In addition, the legislation requires that the Comptroller deduct the portion of the administrative cost to administer the corporate income tax that is applicable to the share of corporate income tax revenue distributed to the Gasoline and Motor Vehicle Revenue Account in the Transportation Trust Fund. Effective July 1, 2004.

SALES AND USE TAX

Dorchester County – Hotel Surcharge for

Chesapeake Bay Conference Center. Imposes a hotel surcharge, in addition to the sales tax, on the cost of a hotel room in hotels with at least 380 rooms located in Dorchester County. The surcharge will not be imposed if the Maryland Economic Development Corporation can certify that bonds they issued, which were secured by the Dorchester County Economic Development Fund, have been paid in full. Proceeds from the surcharge will be used to complete the Chesapeake Bay Conference Center, including construction claims related to the project and bonds issued in connection with such claims. As of July 1, 2004, no such bonds have been issued, therefore, no surcharge will be imposed until further notice. Effective June 1, 2004.

Budget Reconciliation and Financing Act of 2004.

Extends for another two years the reduction, by half, in the discount allowed to vendors for a timely filed and paid sales and use tax return. Effective July 1, 2004.

ESTATE TAXES

Budget Reconciliation and Financing Act of 2004.

Legislation passed during the 2003 Session of the General Assembly decoupled from the federal repeal of the federal estate tax and from the phase-out of the state death tax credit. SB 508 made certain changes to Maryland law as it relates to the decoupling. The legislation requires that the state's estate tax be calculated before deducting any state death tax allowed under Internal Revenue Code '2058.

The bill also clarifies the requirement to calculate the estate tax using a federal unified credit that corresponds to an applicable exclusion of \$1,000,000 and adds a stipulation that, when a federal estate tax return is not required to be filed, the person responsible for paying the inheritance tax for property that passes from a decedent's estate is also responsible for filing a Maryland estate tax return and for payment of any tax due. Applicable to decedents dying after December 31, 2003.

Inheritance Tax – Former Stepchildren and Former Stepparents. Exempts former stepchildren and former stepparents of a decedent from the inheritance.

Effective July 1, 2004, and applicable to all decedents dying on or after July 1, 2004.

ALCOHOL AND TOBACCO TAXES

Tobacco Settlement – Escrow Requirements.

Changed the formula for the early release of escrow funds deposited by a tobacco product manufacturer not participating in the Master Settlement Agreement (MSA). The formula specifies that the escrow payments be based on the units sold in Maryland. If those escrow payments exceed the amount the manufacturer would have been required to pay if it had become a party to the MSA, any excess reverts back to the manufacturer. Effective June 1, 2004.

Winery Special Event and Charity Wine Auction

Permits. Reduced the fee for a one-day wine auction permit issued to certain charitable organizations from \$500 to \$10; these organizations, as well as government entities, may no longer obtain winery special event permits. The legislation also increases, from one to three, the number of permits for winery special events that may be issued each year for use in the same political subdivision. Effective June 1, 2004.

MOTOR FUEL TAX

Motor Fuel Tax Refunds – Concrete Pump Trucks.

Allows refunds for up to 35 percent of the motor fuel tax paid on fuel used in concrete pump trucks. Refunds will be claimed on the same form used for refunds of fuel used in concrete mixing vehicles. Effective July 1, 2004.

Registration of Service Station Dealers and Sale of Gasoline Products. Extends the effective date of a requirement, scheduled to take effect on October 1, 2004, that requires gasoline wholesalers to provide fuel on the same terms to all service station dealers. The requirement will now take effect on October 1, 2009. Also, extends to through September 30, 2009, the conditional prohibition on the Comptroller of Maryland from issuing a certificate of registration to a retail service station dealer who markets motor fuel through a retail service station altered, enlarged or structurally modified after July 1, 1977. Effective October 1, 2004.

UNCLAIMED PROPERTY

Interest on Abandoned Property. Repeals the requirement that the Comptroller pay interest on certain property claimed by the owner. Effective July 1, 2004.

Budget Reconciliation and Financing Act of 2004.

Requires that holders of abandoned property be required to pay or deliver to the administrator all abandoned property at the time the report is filed. Effective July 1, 2004. Reports and remittances for corporations, financial institutes and non-insurance filers for the period ending June 30, 2004, are due October 31, 2004. Reports and remittances for insurance company filers for the period ending December 31, 2004, are due April 30, 2005.

TAXPAYER ASSISTANCE INFORMATION

Admissions and Amusement Tax

Contact: Admissions and Amusement Tax
Revenue Administration Division
301 West Preston Street
Baltimore, Maryland 21201-2383

Or Call: In the Baltimore area 410-767-1300
Toll-free in Maryland 1-800-492-1751
FAX 410-767-1571
e-mail - taxhelp@comp.state.md.us

Alcohol and Tobacco Tax

Contact: Regulatory and Enforcement Division – Alcohol and Tobacco Tax Bureau
Room 310
P.O. Box 2999
Louis L. Goldstein Treasury Building
Annapolis, Maryland 21404-2999

Or Call: Central Maryland 410-260-7314
Toll-free in Maryland 1-888-784-0145
FAX 410-974-3201
e-mail - att@comp.state.md.us
Web site - <http://compnet.comp.state.md.us/red>

Death Taxes

Contact: Revenue Administration Division
Estate Tax
P.O. Box 828
Annapolis, Maryland 21404-0828

Or Call: Central Maryland 410-260-7850
Toll-free in Maryland 1-800-MD-TAXES
FAX 410-974-2968
e-mail - taxhelp@comp.state.md.us

Income Tax

Contact: Revenue Administration Division
Revenue Administration Center
Annapolis, Maryland 21411-0001

Or Call: Central Maryland 410-260-7980
Toll-free from elsewhere 1-800-MD-TAXES
Tax Forms 410-260-7951
FAX 410-974-5808
e-mail - taxhelp@comp.state.md.us

Motor Fuel Tax

Contact: Motor Fuel Tax Division
Room 317
P.O. Box 1751
Louis L. Goldstein Treasury Building
Annapolis, Maryland 21404-1751

Or Call: Central Maryland 410-260-7131
Toll-free in Maryland (Licensing) 1-888-784-0142
(IFTA Inquiries) 1-888-784-0141
FAX 410-974-3129
e-mail - mft@comp.state.md.us

New Business Information

Contact: Taxpayer Registration Assistance Center
Room 206
301 West Preston Street
Baltimore, Maryland 21201-2383

Or Call: In the Baltimore area 410-767-1313
Toll-free in Maryland 1-800-MD-TAXES
FAX 410-767-1571
e-mail - taxhelp@comp.state.md.us

Sales and Use Tax

Contact: Revenue Administration Division
Taxpayer Service Section
301 West Preston Street
Baltimore, Maryland 21201-2383

Or Call: In the Baltimore area 410-767-1300
Toll-free in Maryland 1-800-492-1751
FAX 410-767-1571
e-mail - sut@comp.state.md.us

Tire Recycling Fee

Contact: Revenue Administration Division
Taxpayer Service Section
301 West Preston Street
Baltimore, Maryland 21201-2383

Or Call: Central Maryland 410-767-1300
Toll-free in Maryland 1-800-492-1751
FAX 410-767-1571
e-mail - taxhelp@comp.state.md.us

Unclaimed Property

Contact: Unclaimed Property Section
Compliance Division
301 West Preston Street
Baltimore, Maryland 21201-2385

Or Call: In the Baltimore area 410-767-1700
Toll-free from elsewhere 1-800-782-7383
FAX 410-333-7150
e-mail - unclaim@comp.state.md.us

Utility Surcharges (Environmental Surcharge on Electricity, Emergency Telephone System Surcharge (911 Fee), Telecommunications Access Surcharge and Electric Universal Service Surcharge)

Contact: Revenue Administration Division
Revenue Accounting
110 Carroll Street
Annapolis, Maryland 21411-0011

Or Call: In the Baltimore area 410-260-7782
Toll-free from elsewhere 1-800-492-1751
FAX 410-974-2803
e-mail - taxhelp@comp.state.md.us

FOR TAX INFORMATION, VISIT THE COMPTROLLER'S WEB SITE:

www.marylandtaxes.com