



# Consolidated Revenue Report

## Fiscal Year 2009

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PETER FRANCHOT  
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.

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## TO THE PEOPLE OF MARYLAND:

It has truly been an honor to serve as the state's 33<sup>rd</sup> Comptroller, following in the footsteps of two legendary Marylanders, Louis L. Goldstein and William Donald Schaefer. Our office has a long tradition of providing quality service to taxpayers. In doing this job, I bring my own set of progressive values which have guided me during my time in public service – values which I hope will help bring an even higher level of performance to this great agency.

After all, the Comptroller's Office does more than just collect taxes – we attend to issues that affect the long-term fiscal health of our state.

As the chief fiscal superintendent of Maryland, I believe it is important to...

- Vigorously enforce tax laws to create a level playing field for individuals and businesses
- Ensure that consumers get a fair shake when they fill up at the pump and keep untaxed contraband cigarettes and alcohol off our streets and out of our communities
- Expand opportunity for working families through tools such as the Earned Income Tax Credit

- Strengthen our quality of life by promoting tax-saving and environmental-friendly 'green' technologies as well as developing sustainable economic growth through the life sciences and bio-technology industries

Though our state and national economies face many uncertainties in the near future, our office is committed to providing the necessary data and thoughtful analysis needed as we work together in Annapolis to get our fiscal house back in order and preserve the quality of life that we as Marylanders have come to enjoy.

While some may criticize me for taking a more activist approach than my predecessors, I make no apologies for the successes of this agency. You can see more about the wide array of services and information the Comptroller's Office provides online at **[www.marylandtaxes.com](http://www.marylandtaxes.com)**.

A handwritten signature in black ink that reads "Peter Franchot". The signature is written in a cursive, flowing style.

Peter Franchot  
Comptroller of Maryland

# ORGANIZATION

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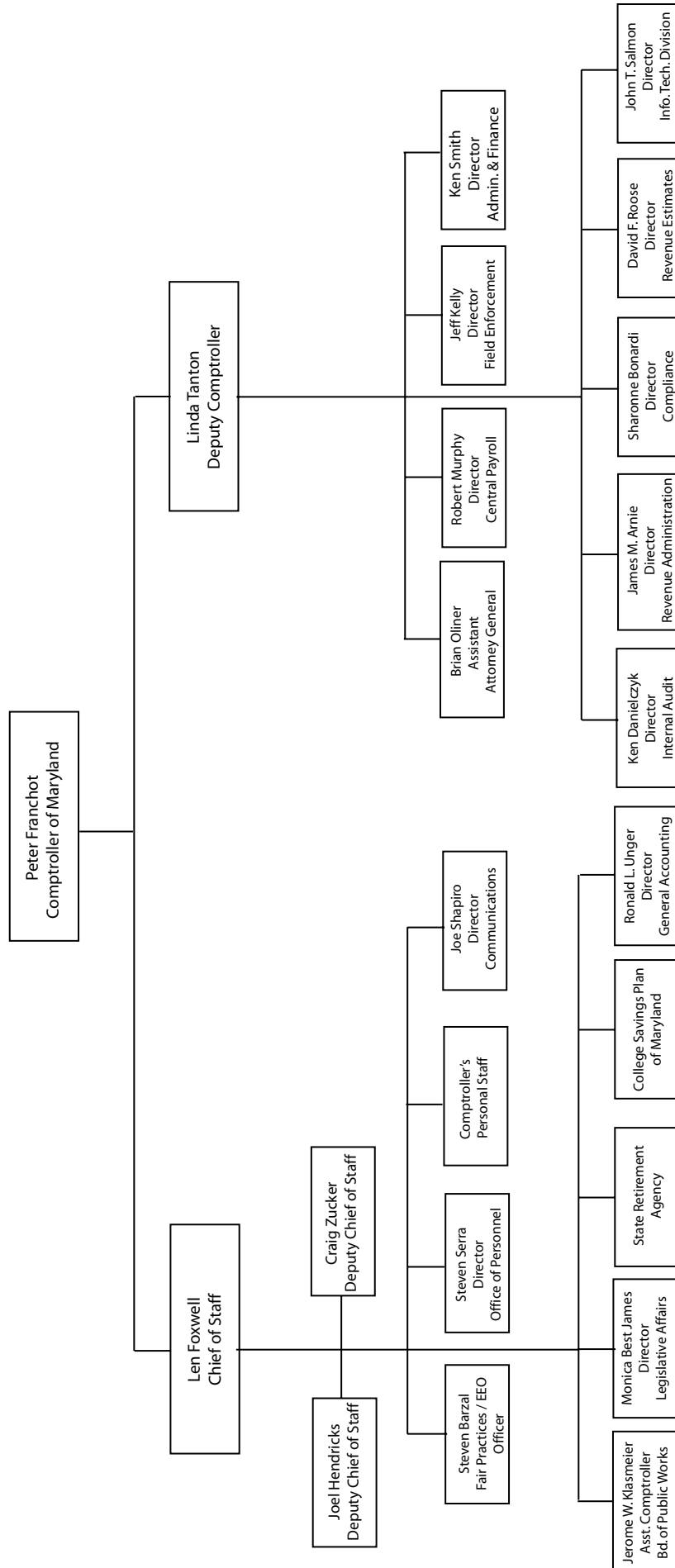
## A BRIEF HISTORY OF THE COMPTROLLER OF MARYLAND

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, . . . 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.



## Office of the Comptroller



# EXECUTIVE DIRECTION AND ADMINISTRATION

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## 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

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## REVENUE ADMINISTRATION DIVISION

The Revenue Administration Division processes personal, corporation, fiduciary, employer withholding, estate, admissions and amusement, sales and use, and motor fuel tax returns, tire recycling and bay restoration fee 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.



## FIELD ENFORCEMENT DIVISION

The Field Enforcement Division is responsible for enforcing the state's revenue laws relating to alcoholic beverages, tobacco, motor fuel, business licenses, sales and use tax, and admissions and amusement tax associated with gaming devices and other forms of entertainment. Under the enforcement powers the division also investigates and enforces illegal transportation and possession of untaxed cigarettes and illegal manufacture, importation, and sales of alcoholic beverages and motor fuel. The division is also responsible for regulating the motor fuel, alcohol, and tobacco industries that conduct business in the.

The division's State License Bureau is responsible for administering the 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.

The division's Motor Fuel Testing Laboratory analyzes all incoming petroleum products for quality and verifies the fuel is in compliance with state regulations and specifications, as well as federal EPA guidelines. The laboratory is also equipped to run analysis of alcoholic beverages for proof verification using gas chromatography procedures.

## FINANCIAL CONTROL

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### 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; and 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, and electronic data exchanges 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

# TECHNICAL SERVICES

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## INFORMATION TECHNOLOGY DIVISION

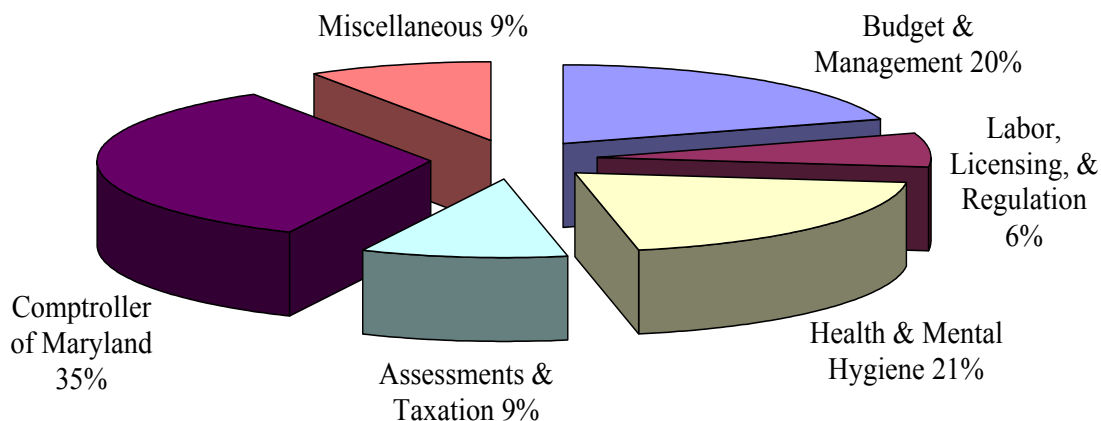
The Information Technology Division (ITD) is comprised of two programs: Comptroller IT Services and Annapolis Data Center (ADC) Operations

The Information Technology Division - Comptroller IT Services is responsible for the overall management and direction of the Information Technology efforts of the Comptroller of Maryland. This program supports the automated mainframe computer applications and Web development initiatives of the Comptroller's Office. This program also provides Information Technology Services to the Registers of Wills offices throughout the State.

This program provides the technical expertise to analyze, design, develop, implement and maintain the information technology solutions that support the business needs of the Comptroller of Maryland and provides enhanced services to Maryland taxpayers. The skills used to provide these services cover a broad range including systems analysis, project planning, programming, project management and ongoing production support.

The Information Technology Division - Annapolis Data Center Operations provides mainframe computer services for its parent agency, the Comptroller of Maryland, as well as many other State agencies. The ADC's operational costs are fully reimbursed from its customers via charges for computer usage and services rendered.

The ADC is the largest of the five mainframe data centers in the Maryland State government. Some of the applications supported by the ADC include the Maryland State Integrated Tax (SMART) System, the State Payroll System, the Maryland State Financial Management and Information System (FMIS), and Medicaid.



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)*

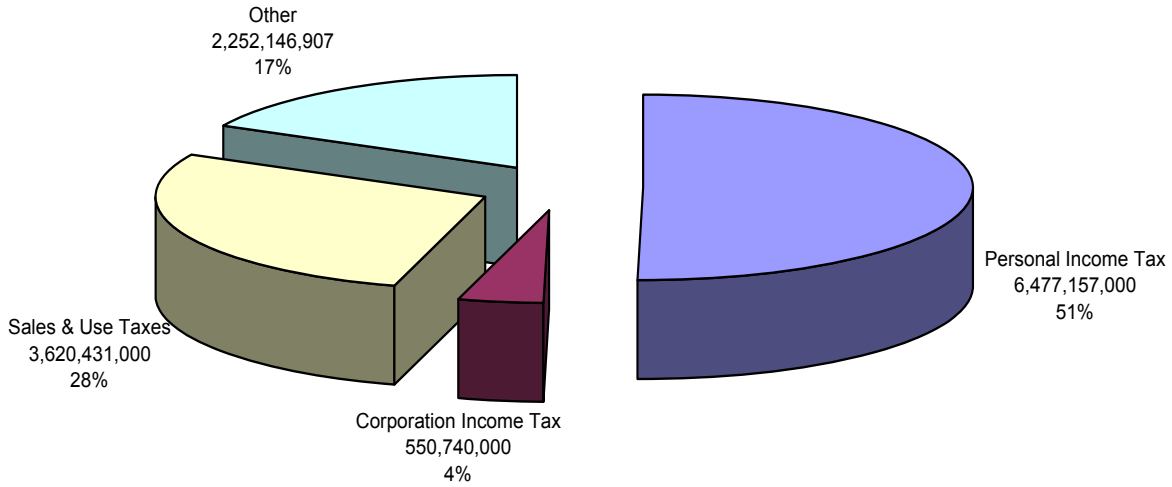
The Comptroller's Office collects revenue on behalf of both the state and local governments. The \$12.9 billion in state receipts collected by the Comptroller's Office in fiscal year 2009 represents 44.1 percent of the \$29.3 billion in total state revenues received.

	FY 2009			FY 2008 Total
	General	State Special	Local	
Personal Income Tax	\$ 6,477,157	\$ -	\$ 3,873,349	\$ 10,350,506
Corporation Income Tax	550,740	198,261	-	749,001
Sales and Use Tax	3,620,431	50,000	-	3,670,431
Motor Fuel Tax	6,500	729,605	-	736,105
Alcohol Taxes	29,168	-	-	29,168
Tobacco Taxes	405,579	-	-	405,579
Estate Tax	153,429	-	-	153,429
Admissions and Amusement Tax	-	1,219	61,002	62,221
Environmental Surcharge on Electricity	-	9,057	-	9,057
Emergency Telephone System Surcharge (911 Fee)	-	56,916	-	56,916
Electric Universal Service Program Surcharge	-	38,128	-	38,128
Unclaimed Property	-	71,315	-	71,315
Telecommunications Access Surcharge	-	5,763	-	5,763
Tire Recycling Fee	-	3,625	-	3,625
Bay Restoration Fee	-	69,239	-	69,239
Miscellaneous	2,419	-	-	2,419
<b>Total</b>	<b>\$11,245,422</b>	<b>\$ 1,233,129</b>	<b>\$ 3,934,351</b>	<b>\$ 16,412,901</b>
				<b>\$17,588,747</b>

Detail may not sum to totals due to rounding.

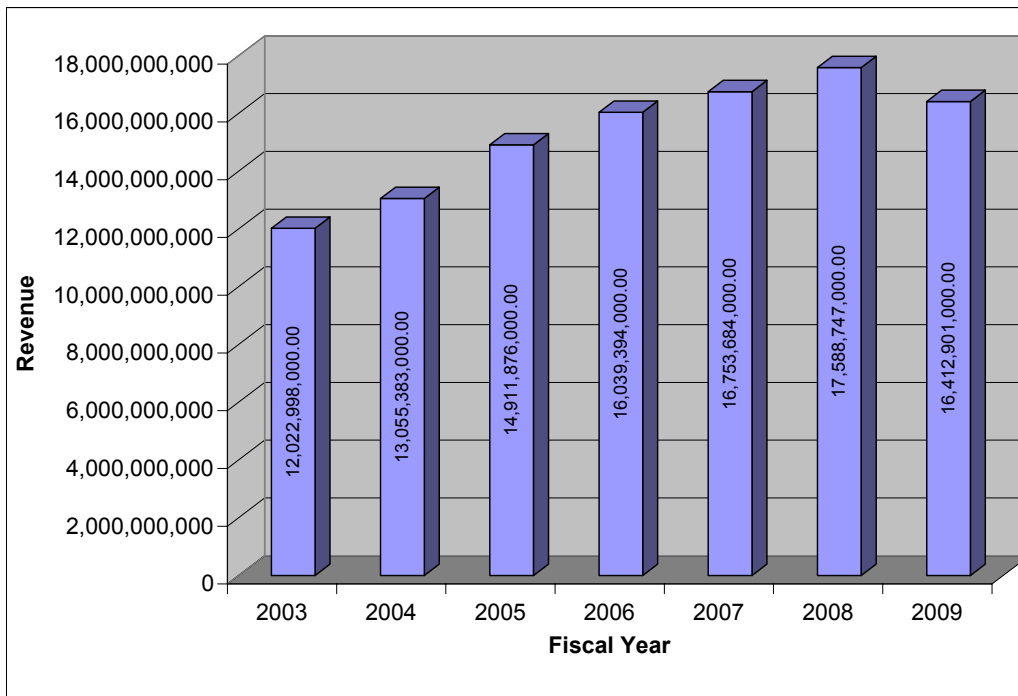
## GENERAL FUND REVENUE COLLECTIONS

During fiscal year 2009, the Comptroller's Office collected 87 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 REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE

In fiscal year 2003, the Comptroller's Office collected \$12.0 billion in state and local revenues. In fiscal year 2009, these collections amounted to \$16.4 billion - an average annual increase of 5.32 percent. The following chart shows the annual amounts collected.



# REVENUES ADMINISTERED

Revenue Source	Rate (As of July 1, 2009)	Description																																				
State Personal Income Tax	<b>Taxpayer Filing Joint, Surviving Spouse or Head of Household Returns</b> <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Taxable Income</th> <th style="text-align: left; border-bottom: 1px solid black;">Tax Rate</th> </tr> </thead> <tbody> <tr><td>\$1 - \$1,000</td><td>2.00 %</td></tr> <tr><td>\$1,001 - \$2,000</td><td>3.00 %</td></tr> <tr><td>\$2,001 - \$3,000</td><td>4.00 %</td></tr> <tr><td>\$3,001 - \$200,000</td><td>4.75 %</td></tr> <tr><td>\$200,001 - \$350,000</td><td>5.00 %</td></tr> <tr><td>\$350,001 - \$500,000</td><td>5.25 %</td></tr> <tr><td>\$500,001 - \$1,000,000</td><td>5.50 %</td></tr> <tr><td>In excess of \$1,000,000</td><td>6.25 %</td></tr> </tbody> </table> <b>All Other Individual Taxpayers</b> <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Taxable Income</th> <th style="text-align: left; border-bottom: 1px solid black;">Tax Rate</th> </tr> </thead> <tbody> <tr><td>\$1 - \$1,000</td><td>2.00 %</td></tr> <tr><td>\$1,001 - \$2,000</td><td>3.00 %</td></tr> <tr><td>\$2,001 - \$3,000</td><td>4.00 %</td></tr> <tr><td>\$3,001 - \$150,000</td><td>4.75 %</td></tr> <tr><td>\$150,001 - \$300,000</td><td>5.00 %</td></tr> <tr><td>\$300,001 - \$500,000</td><td>5.25 %</td></tr> <tr><td>\$500,001 - \$1,000,000</td><td>5.50 %</td></tr> <tr><td>In excess of \$1,000,000</td><td>6.25 %</td></tr> </tbody> </table>	Taxable Income	Tax Rate	\$1 - \$1,000	2.00 %	\$1,001 - \$2,000	3.00 %	\$2,001 - \$3,000	4.00 %	\$3,001 - \$200,000	4.75 %	\$200,001 - \$350,000	5.00 %	\$350,001 - \$500,000	5.25 %	\$500,001 - \$1,000,000	5.50 %	In excess of \$1,000,000	6.25 %	Taxable Income	Tax Rate	\$1 - \$1,000	2.00 %	\$1,001 - \$2,000	3.00 %	\$2,001 - \$3,000	4.00 %	\$3,001 - \$150,000	4.75 %	\$150,001 - \$300,000	5.00 %	\$300,001 - \$500,000	5.25 %	\$500,001 - \$1,000,000	5.50 %	In excess of \$1,000,000	6.25 %	Annual tax imposed upon individuals and fiduciaries as a percentage of Maryland taxable income (federal adjustable gross income with Maryland modifications)
Taxable Income	Tax Rate																																					
\$1 - \$1,000	2.00 %																																					
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Corporation Income Tax	8.25%	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 rate as a percentage of net taxable income.																																				
Special Nonresident Tax	1.25%	A tax imposed on the Maryland taxable income of certain nonresident individuals.																																				
Sales and Use Tax	6% 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 11% rate	A tax imposed by counties, incorporated cities and 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.																																				

Revenue Source	Rate (As of July 1, 2009)	Description
Bay Restoration Fee	Per dwelling unit per month: Up to 3,000 units \$2.50 3,000 to 5,000 units \$1.25 5,000 units and over No fee	A monthly fee collected by local governments and wastewater disposal facilities for each dwelling unit; monies paid into the Bay Restoration Fund.
Environmental Surcharge on Electricity	Not to exceed the lesser of: .15 mill per kilowatt hour or \$1,000 per month	Environmental surcharge for each 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 per month 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.
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 (as of 12/31/01) exceeds the total of Maryland inheritance taxes and taxes imposed by other states on property included in the Maryland estate. Regardless of the federal unified credit amount, the Maryland return must be calculated using a federal unified credit equal to an exclusion of \$1 million; for this reason the filing of a Maryland return may be required even when a federal return is not required. The tax is limited to 16% of the amount by which the decedent's taxable estate exceeds \$1 million.
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	\$.80 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.
Alcoholic Beverages Manufacturer's Licenses	Distillery \$2,000 Rectifying Plant \$ 600 Winery \$ 750 Limited Winery \$ 200	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.



Revenue Source	Rate (As of July 1, 2009)	Description	
Alcoholic Beverages Wholesaler's Licenses	Brewery	\$1,500	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 to persons outside this state.
	Pub-Brewery	\$ 500	
	Micro-Brewery	\$ 500	
	Beer, Wine, Liquor	\$2,000	
	Wine & Liquor	\$1,750	
	Beer & Wine	\$1,500	
	Beer	\$1,250	
	Wine	\$1,250	
Alcoholic Beverages Licenses			
Airplane	Beer, Wine, Liquor	\$ 200	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 Caterers' License (SCAT) permits the storage of product by entities that operate in more one subdivision. The SCAT license may be general or limited.
Railroad	Beer, Wine, Liquor	\$ 200	
Water Vessel	Beer, Wine, Liquor	\$ 150	
Statewide Caterer's	Beer, Wine, Liquor	\$ 250-	
		\$ 2,000	
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	\$2.00 per pack of 20 cigarettes; 10¢ 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 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 2009, the Comptroller's Office collected \$13.3 billion in state and local income tax payments and refunded \$2.5 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 towns, and special taxing districts within those counties.

TABLE 1  
PERSONAL INCOME TAX  
FISCAL YEAR 2009

	Gross Revenues	Less					Net amount to the General Fund
		Refunds	Reserve for Subdivisions	Chesapeake Bay and Endangered Species Fund	Fair Campaign Fund	Maryland Cancer Fund	
Personal income tax	\$13,272,121,401	\$2,476,913,709	\$3,863,917,957	\$1,165,466	\$106,981	\$547,262	\$6,929,470,026
Personal estimated tax payments not claimed on returns	(\$761,754,494)						(\$761,754,494)
Employer withholding tax payments not claimed on returns	\$306,388,873	\$14,237,755					\$292,151,118
Fiduciary income tax	\$87,654,131	\$40,797,370	\$9,430,636	\$337	\$213	\$14	\$37,425,561
Fiduciary estimated tax payments not claimed on returns	(\$21,290,391)						(\$21,290,391)
Unidentified tax payments	\$1,158,530	\$3,302					\$1,155,228
<b>Total</b>	<b>\$12,884,278,050</b>	<b>\$2,531,952,136</b>	<b>\$3,873,348,593</b>	<b>\$1,165,803</b>	<b>\$107,194</b>	<b>\$547,276</b>	<b>\$6,477,157,048</b>

Detail may not sum to totals due to rounding.

TABLE 2  
DISTRIBUTION OF LOCAL INCOME TAX RECEIPTS  
FISCAL YEAR 2009

*(Dollars in Thousands)*

County	Distributions to Cities & Towns	Distributions to Counties	Total Distributions
<b>Allegany</b>	\$ 2,849,157	\$ 25,530,563	\$ 28,379,720
<b>Anne Arundel</b>	5,601,322	376,819,226	382,420,548
<b>Baltimore</b>	-	641,199,886	641,199,886
<b>Calvert</b>	890,969	58,500,544	59,391,513
<b>Caroline</b>	590,742	10,887,724	11,478,466
<b>Carroll</b>	4,571,392	114,393,628	118,965,020
<b>Cecil</b>	2,315,987	49,113,964	51,429,951
<b>Charles</b>	1,302,686	82,552,019	83,854,705
<b>Dorchester</b>	728,720	12,700,585	13,429,305
<b>Frederick</b>	9,306,981	158,529,284	167,836,265
<b>Garrett</b>	457,899	10,416,661	10,874,559
<b>Harford</b>	3,470,969	161,695,559	165,166,528
<b>Howard</b>	-	317,203,975	317,203,975
<b>Kent</b>	1,050,511	12,235,807	13,286,319
<b>Montgomery</b>	36,913,815	1,290,981,616	1,327,895,431
<b>Prince George's</b>	19,112,069	414,894,981	434,007,050
<b>Queen Anne's</b>	454,859	36,041,772	36,496,631
<b>St. Mary's</b>	421,105	61,965,002	62,386,107
<b>Somerset</b>	277,353	6,697,249	6,974,602
<b>Talbot</b>	1,926,742	31,554,215	33,480,957
<b>Washington</b>	3,357,504	64,211,576	67,569,079
<b>Wicomico</b>	2,337,051	41,928,470	44,265,521
<b>Worcester</b>	1,468,636	11,682,770	13,151,405
<b>Baltimore City</b>	-	265,448,526	265,448,526
<b>Total</b>	<u>\$ 99,406,469</u>	<u>\$ 4,257,185,602</u>	<u>\$ 4,356,592,071</u>

Detail may not sum to totals due to rounding.

# CORPORATION INCOME TAX

During fiscal year 2009, the Revenue Administration Division collected \$749.0 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 2009.

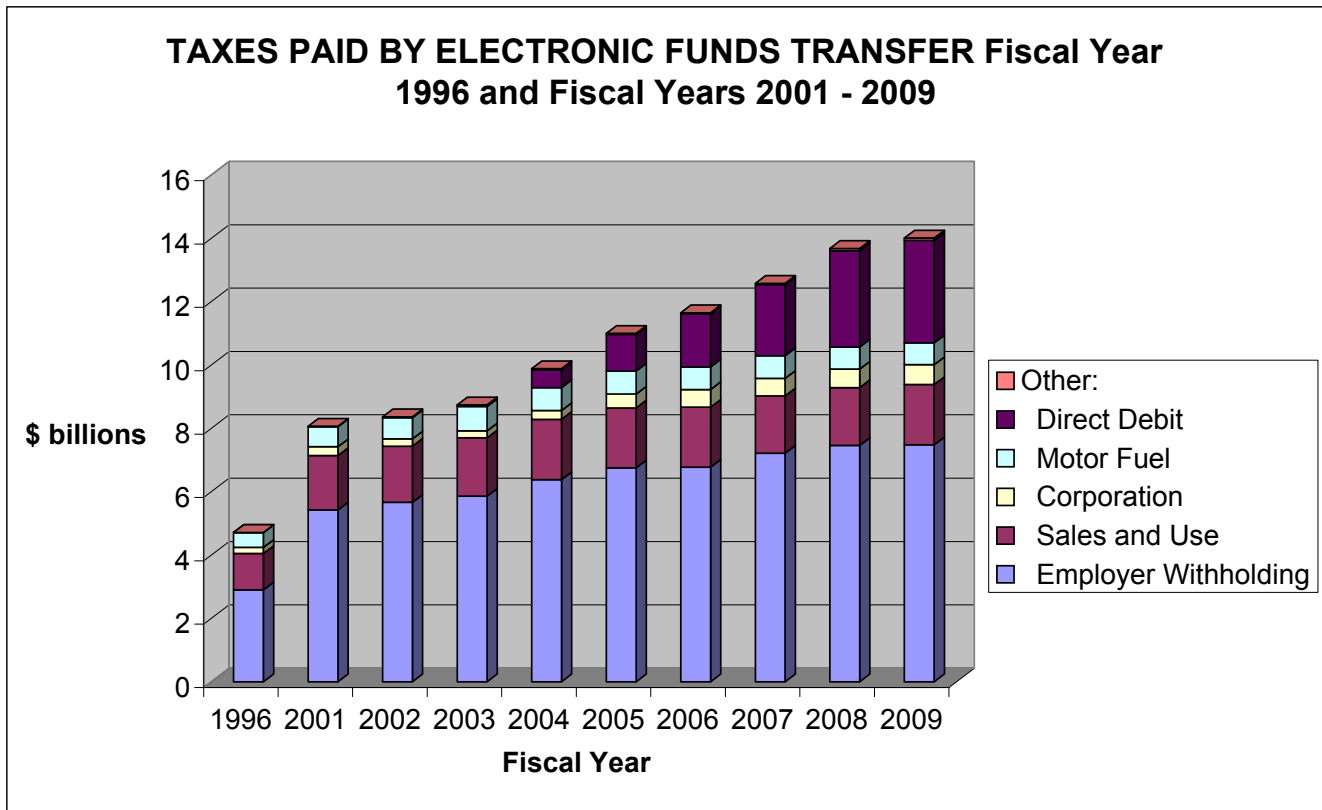
**CORPORATION INCOME TAX**  
**Allocation of Corporation Income Tax Receipts**  
*(Dollars in Thousands)*

General Fund	\$550,740
Special Fund:	
Distribution to Gasoline and Motor Vehicle Revenue Account	151,304
Higher Education Investment Fund	46,957
Total	\$749,001

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.

Note: The distributions to the Higher Education Investment Fund are required in fiscal years 2008 and 2009 only.

Detail may not sum to totals due to rounding.



## SALES AND USE TAX

During fiscal year 2009, the Comptroller's Office collected \$3.86 billion in net sales and use tax receipts. Tax collections totaled \$3.88 billion, and refunds totaled \$22.6 million. The taxable food and beverage group produced the largest amount of revenue (\$851.0 million), followed by the general merchandise group (\$705.1 million). The miscellaneous category produced the third largest amount (\$512.5 million).

Among the State's geographic regions, Baltimore County generated the most revenue (\$528.9 million), followed by Montgomery County (\$512.2 million), Prince George's County (\$474.9 million), Anne Arundel County (\$357.7 million) and Baltimore City (\$327.6 million). Table 3 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 2009.

**TABLE 3**  
**SALES AND USE TAX RECEIPTS BY COUNTY**  
*(Dollars in Thousands)*

	<b>FY 2009</b>	<b>FY 2008</b>	<b>% Change</b>	<b>% of FY 2009 Total</b>
Allegany	\$ 39,426	\$ 37,019	6.50	1.02
Anne Arundel	357,676	341,596	4.71	9.22
Baltimore City	327,566	315,009	3.99	8.44
Baltimore	528,906	515,173	2.67	13.63
Calvert	32,649	32,151	1.55	0.84
Caroline	7,012	6,797	3.16	0.18
Carroll	95,398	92,790	2.81	2.46
Cecil	34,184	31,938	7.03	0.88
Charles	97,776	92,450	5.76	2.52
Dorchester	13,623	13,550	0.54	0.35
Frederick	124,746	127,476	(2.14)	3.22
Garrett	17,810	17,183	3.65	0.46
Harford	115,215	111,356	3.47	2.97
Howard	178,708	171,967	3.92	4.61
Kent	12,510	12,448	0.50	0.32
Montgomery	512,226	490,090	4.52	13.20
Prince George's	474,935	446,114	6.46	12.24
Queen Anne's	21,710	21,249	2.17	0.56
St. Mary's	46,778	45,105	3.71	1.21
Somerset	3,488	3,387	2.98	0.09
Talbot	37,071	36,345	2.00	0.96
Washington	97,768	93,860	4.16	2.52
Wicomico	74,452	75,883	(1.89)	1.92
Worcester	69,846	66,801	4.56	1.80
District of Columbia	41,193	38,657	6.56	1.06
Other/Out-of-State Vendors	517,397	532,619	(2.86)	13.33
<b>Total Gross Receipts</b>	<b>\$ 3,880,069</b>	<b>\$ 3,769,013</b>	<b>2.95</b>	<b>100.00</b>
Less: Refunds	(22,570)	(8,655)	160.77	
<b>Total Net Receipts</b>	<b>3,857,499</b>	<b>3,461,065</b>	<b>11.45</b>	
Less: Distribution to TTF	(21,498)	(27,689)	(22.36)	
Distribution to Chesapeake Bay 2010 Fund	(7,776)	-	NA	
Distribution to Rental Car Fund	(201,586)	-	NA	
<b>Net After Distribution to TTF*</b>	<b>\$ 3,626,639</b>	<b>3,433,376</b>	<b>5.63</b>	

TABLE 4  
SALES AND USE TAX GROSS RECEIPTS BY COUNTY AND PRINCIPAL  
TYPE OF BUSINESS FOR FISCAL YEAR 2009

*(Dollars in Thousands)*

County	Food & Beverage	Apparel	General Merchandise	Automotive	Furniture & Appliances
Allegany	\$ 11,877	\$ 1,903	\$ 8,657	\$ 3,277	\$ 1,886
Anne Arundel	98,129	27,324	63,492	28,881	26,591
Baltimore City	124,179	14,237	28,132	17,352	18,890
Baltimore	89,143	28,770	119,614	40,284	40,594
Calvert	10,278	697	7,533	2,077	1,171
Caroline	2,503	114	505	943	79
Carroll	20,599	2,773	24,423	5,693	4,864
Cecil	13,614	1,051	8,510	2,856	1,439
Charles	21,312	4,241	26,446	7,837	5,384
Dorchester	3,687	113	3,404	605	460
Frederick	30,822	3,459	26,835	8,533	5,883
Garrett	4,312	86	4,964	1,619	469
Harford	30,546	4,643	26,602	10,743	6,300
Howard	41,689	10,061	30,837	12,526	18,476
Kent	3,167	339	3,650	628	177
Montgomery	137,126	32,134	91,031	36,957	44,397
Prince George's	102,704	21,418	91,725	39,204	42,015
Queen Anne's	7,390	3,813	2,502	1,637	692
St. Mary's	12,615	1,515	12,561	5,341	1,533
Somerset	1,455	3	459	516	100
Talbot	8,103	889	6,284	2,594	1,995
Washington	22,512	6,230	27,395	6,994	7,071
Wicomico	14,396	3,781	22,483	5,320	2,877
Worcester	28,735	3,848	11,047	2,739	1,682
District of Columbia	234	560	3,024	202	16,889
Other/Out-Of-State Vendors	13,982	15,396	54,344	8,616	112,406
<b>Total</b>	<b>\$ 855,108</b>	<b>\$ 189,400</b>	<b>\$ 706,458</b>	<b>\$ 253,977</b>	<b>\$ 364,320</b>

Detail may not sum to totals due to rounding

TABLE 4  
SALES AND USE TAX GROSS RECEIPTS BY COUNTY AND PRINCIPAL  
TYPE OF BUSINESS FOR FISCAL YEAR 2009

*(Dollars in Thousands)*

<b>Building &amp; Industrial Supplies</b>	<b>Utilities &amp; Transportation</b>	<b>Hardware, Machinery &amp; Equipment</b>	<b>Miscellaneous</b>	<b>Assessment Collections</b>	<b>Total Collections</b>
\$ 3,935	\$ 3,641	\$ 1,371	\$ 2,879	\$ 170	\$ 39,596
37,544	21,626	9,932	44,157	914	358,589
32,458	68,411	11,830	47,114	2,259	364,862
68,418	45,665	8,478	52,905	2,594	496,465
3,093	2,714	1,457	3,627	28	32,677
598	1,063	238	971	23	7,036
21,783	4,734	2,789	7,740	443	95,841
2,704	284	870	2,927	68	34,323
16,129	8,544	1,254	6,558	195	97,900
1,123	1,140	525	2,824	120	14,001
21,171	8,809	3,142	15,725	450	124,830
1,947	935	557	3,056	5	17,951
18,776	5,615	2,654	9,518	287	115,683
16,227	10,075	5,003	33,814	561	179,269
1,651	1,084	470	1,343	63	12,573
42,981	48,729	6,596	72,278	2,827	515,055
68,712	35,084	12,443	61,631	2,559	477,494
1,455	1,380	767	2,072	17	21,727
4,549	3,588	1,076	3,999	114	46,892
268	65	49	573	6	3,494
8,603	4,260	725	3,617	74	37,145
10,038	5,901	1,891	9,736	171	97,939
7,543	7,806	2,757	7,490	307	74,758
7,054	747	486	13,508	184	70,031
3,861	9,896	557	5,971	26	41,219
81,163	110,443	20,215	100,831	7,682	525,079
<b>\$ 483,782</b>	<b>\$ 412,241</b>	<b>\$ 98,133</b>	<b>\$ 516,865</b>	<b>\$ 22,146</b>	<b>\$ 3,902,429</b>

Detail may not sum to totals due to rounding.

# ADMISSIONS AND AMUSEMENT TAX

The Comptroller's Office is also 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 2009.

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

County	Net Receipts	Administrative Expense	Total Distributed
Allegany	\$ 223	\$ 4	\$ 219
Anne Arundel	8,738	174	8,564
Baltimore City	9,628	195	9,433
Baltimore	6,440	128	6,312
Calvert	615	13	602
Caroline	12	*	12
Carroll	704	14	690
Cecil	326	5	321
Charles	952	19	933
Dorchester	97	2	95
Frederick	1,364	27	1,337
Garrett	716	13	703
Harford	801	16	785
Howard	2,165	43	2,122
Kent	65	2	63
Montgomery	4,220	84	4,136
Prince George's	12,608	244	12,364
Queen Anne's	245	5	240
St. Mary's	104	2	102
Somerset	39	1	38
Talbot	119	2	117
Washington	528	10	518
Wicomico	569	11	558
Worcester	1,885	34	1,851
MD Stadium Authority	9,058	171	8,887
<b>Total</b>	<b>\$ 62,221</b>	<b>\$ 1,219</b>	<b>\$ 61,002</b>

\* Denotes less than \$500  
Detail may not sum to totals due to rounding.



# UNCLAIMED PROPERTY RECEIPTS

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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 2009.

TABLE 6  
UNCLAIMED PROPERTY RECEIPTS AND DISTRIBUTIONS

*(Dollars in Thousands)*

**Sources of Net Revenues from Miscellaneous Unclaimed Property:**

Life Insurance	\$	4,354
Other Insurance		6,897
Public Utilities		107
Corporations		42,905
Fiduciaries & Trustee Assets		631
Government Agencies		5,730
Banks and Financial Organizations		771
Nursing Homes		9,920
Total Net Revenues	\$	71,315

**Allocation of Net Revenues:**

Administrative Expenses	\$	2,805
Distributed to Maryland Legal Services Corporation		500
Transferred to Surplus		68,010
Total Net Revenues	\$	71,315

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.

Detail may not sum to totals due to rounding.

# ALCOHOL AND TOBACCO TAXES

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During fiscal year 2009, the Comptroller's Office collected \$435.8 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 REVENUES  
(Dollars in Thousands)

	<b>FY 2009</b>	<b>FY 2008</b>	<b>% Change</b>
Distilled Spirits Tax	\$ 14,708	\$ 14,334	2.61
Wine Tax	5,365	\$ 5,222	2.75
Beer Tax	9,095	\$ 9,410	(3.36)
Tobacco Tax*	405,579	\$ 376,112	7.83
Other Receipts	1,009	\$ 1,017	(0.80)
Total Net Receipts	<u>\$ 435,756</u>	<u>\$ 406,096</u>	7.30

( ) denotes decrease

\*Federal Tobacco Tax rate increased from \$0.39/pack to \$1.0066/pack on April 1, 2009.

Detail may not sum to totals due to rounding.

## MOTOR FUEL TAXES

During fiscal year 2009, the Comptroller's Office collected \$736.1 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 2009	FY 2008	% Change
Dealer Receipts	\$ 634,729	\$ 638,293	(0.56)
Special Fuels Receipts	110,938	123,219	(9.97)
Sellers of Jet Fuel & Aviation	744	1,470	(49.40)
Motor Carrier Temporary Permits	147	147	-
Miscellaneous Revenues	206	278	(26.03)
Refunds	(14,979)	(15,512)	(3.44)
	<hr/>	<hr/>	
Net Revenues Subtotal	\$ 731,785	\$ 747,895	(2.15)
IFTA Collections	11,238	14,177	(20.73)
IFTA Refunds	(6,918)	(6,895)	0.33
	<hr/>	<hr/>	
Net Revenues	\$ 736,105	\$ 755,176	(2.53)

( ) 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 2009.

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

Administrative Expenses	\$ 7,905
Waterways Improvement Fund	-
General Fund	6,500
Chesapeake Bay 2009 Trust Fund	6,416
Gasoline and Motor Vehicle Revenue:	
Transportation Trust Fund (Aviation)	737
Transportation Trust Fund	714,547
Counties, Baltimore City, and Municipalities	\$ 164,591
Department of Transportation	549,956
Total	<hr/> \$ 736,105

Detail may not sum to totals due to rounding.

Due to law changes, the Fisheries R&D Fund and General Fund for Chesapeake Bay Related Programs are no longer collected by the Comptroller's Office.

# GROSS MOTOR FUEL GALLONAGE REVENUE STATEMENT

TABLE 10  
GROSS MOTOR FUEL GALLONAGE & REVENUE STATEMENT  
FISCAL YEAR 2009

(Dollars in Thousands)

	<b>Actual Gallons</b>	
Gross Gallons Reported	3,176,870,976	
Less Adjustments:		
Temperature & stock adjustments	4,404,277	
Federal exempt purchases	1,618,485	
Cost of collection allowance	16,143,222	
Less total adjustments	<u>22,165,984</u>	
Total taxable motor fuel gallons:	<u><u>3,154,704,992</u></u>	
	<b>Actual Gallons</b>	<b>Revenue</b>
Motor vehicle fuel dealers	2,683,354,198	\$ 634,729
Special fuel	471,350,794	\$ 110,938
Total taxable gallons sold:	<u>3,154,704,992</u>	<u>\$ 745,667</u>
Sellers of jet fuel and aviation	10,534,771	\$ 744
Motor carrier collections:		
Motor carrier permits	\$ 147	
IFTA Taxes- MD based carriers	2,751	
IFTA Taxes- from other jurisdictions	8,175	
IFTA Tax assessments	<u>313</u>	
Total motor carrier collections		11,386
Penalties and interest		206
Dishonored check fee		-
Canadian exchange		-
Total gross revenue		<u><u>\$ 758,003</u></u>

\*Modified accrual basis of accounting

Detail may not sum to totals due to rounding.

## OTHER REVENUES COLLECTED

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### 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 2009, \$9.1 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 2009, \$56.9 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 2009, \$5.7 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 2009, \$3.6 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 2009, \$153.4 million was collected from this source and deposited into the general fund.

### 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 2009, \$38.1 million was collected and transferred to the Department of Human Resources, which administers the program.

### BAY RESTORATION FEE

The Comptroller's Office collects revenue from the billing authorities of local governments and facilities that provide wastewater disposal services to Maryland residents and businesses. This revenue is deposited into the Bay Restoration Fund, which was established under Chapter 428, Acts of 2004. During fiscal year 2009, \$69.2 million was collected from the fee which will be used to upgrade Maryland's wastewater treatment plants and to fund cover crop activities under a water quality costs share program administered by the Department of Agriculture.

# LEGISLATION ENACTED IN 2009

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## INCOME TAX

### **House Bill 101 – Budget Reconciliation and Financing Act (Chapter 487)**

Includes several income tax provisions related to the American Recovery and Reinvestment Act (ARRA), tax legislation recently enacted at the federal level.

The bill states that any provisions of ARRA that would have triggered automatic decoupling do not apply to this federal bill. Therefore, the State did not decouple from the temporary expansion of the earned income credit or from the deductions for unemployment compensation and motor vehicle excise taxes paid.

However, ARRA also includes significant business tax incentives, including three provisions from which the State is permanently “decoupled”: (1) Section 179 expensing; (2) bonus depreciation; and (3) a five-year carryback election of net operating losses for losses incurred by eligible small businesses. Based on the language in ARRA related to the carryback of net operating losses, House Bill 101 contains language that clarifies that the State is permanently decoupled from the carryback of qualifying net operating losses.

Finally, under current federal law, taxpayers must generally recognize income when the taxpayer cancels or repurchases its debt for an amount less than its adjusted issue price. ARRA allows certain businesses to delay recognition of this income under specific circumstances in tax year 2009 and 2010. In response to concerns that this provision could significantly decrease State revenues, House Bill 101 permanently decouples the State from the cancellation of debt income provisions enacted by ARRA.

*HB 101* also reduces the cap on the Maryland-mined Coal Income Tax Credit to \$4.5 million for each calendar year, 2009 through 2012. Under the

bill, the cap will return to \$6 million for tax years 2013 and 2014, then fall to \$3 million for tax years 2015 through 2020, before the credit is phased out completely in 2021.

### **Senate Bill 604 (Chapter 290) – Tax Credits for Qualifying Employees with Disabilities – Sunset Extension**

Extends the Qualifying Employees with Disabilities Tax Credit by one year, through June 30, 2010, authorizing credits to be claimed on behalf of qualifying individuals hired through June 30, 2010.

### **Senate Bill 800 (Chapter 605) / House Bill 493 (Chapter 606) – Biotechnology Investment Incentive Tax Credit**

Clarifies several provisions related to the existing biotechnology investment tax credit program, including specifying that an individual is included under the definition of an investing entity, requiring a qualified company to claim the credit in the tax year in which the investment was made, and removing the language stating that a credit must be redeemed for tax years beginning after December 31, 2006. It also clarifies the recapture provisions of the credit.

### **House Bill 1399 (Chapter 166) – Department of Housing and Community Development – Neighborhood and Community Assistance Program – Individual Donor Eligibility – Tax Credit**

Expands the eligibility of the Neighborhood and Community Assistance Tax Credit to include donations made by individuals. Applicable to all tax years beginning after December 31, 2009.

### **Senate Bill 554 (Chapter 280) – Chesapeake Bay Nitrogen Reduction Act of 2009**

Creates a subtraction modification against the individual income tax for certain costs of upgrading a septic system. The subtraction equals the amount by which the cost difference between a conventional on-site sewage disposal system and a system that

## LEGISLATION ENACTED IN 2009

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uses nitrogen removal technology **exceeds the** amount of assistance provided to the homeowner by the Department of the Environment. Effective October 1, 2009.

### **House Bill 810 (Chapter 422) – Income Tax – Mandatory Income Tax Return Preparer Requirements**

Requires income tax return preparers who prepare more than a specified number of State income tax returns each tax year to file these returns with the Comptroller electronically. Applies for returns filed for tax year 2009 and beyond.

### **Senate Bill 698 (Chapter 593) / House Bill 883 (Chapter 594) – Income Tax Refund – Direct Deposit – Multiple Accounts**

Require the Comptroller, beginning in 2011, to directly deposit an income tax refund into at least two accounts at one or more financial institutions at the request of a taxpayer.

## **SALES TAX**

### **Senate Bill 44 (Chapter 506) – Sales and Use Tax – Exemption – Veterans Organizations**

Extends the termination date for the sales and use tax exemption for sales to veterans' organizations that are qualified as tax exempt under Section 501(c)(19) of the IRC from June 30, 2009 to June 30, 2012.

### **Senate Bill 621 (Chapter 574) – Sales and Use and Property Tax – Exemptions – Solar Energy Equipment and Property**

Expands the existing sales and use tax exemption for solar energy equipment to include solar energy equipment used to generate electricity supplied to the electric grid. The legislation is intended to account for solar energy equipment used to send electricity back to the grid via net-metering. Effective July 1, 2009.

### **House Bill 1171 (Chapter 444) – Alternative Energy Tax Incentive Act of 2009**

Provides a sales and use tax exemption for the purchase of equipment installed on residential property that uses wind energy to generate electricity for a residential structure on the property. Effective July 1, 2009.

The two aforementioned bills, Senate Bill 621 and House Bill 1171, also provide property tax exemptions for solar energy property installed to generate electricity that will be supplied to the electric grid and for residential wind energy equipment.

## **INHERITANCE TAX**

### **Senate Bill 785 (Chapter 602) – Inheritance Tax – Exemption – Domestic Partners**

Exempts from the inheritance tax the amount received by a decedent's domestic partner for an interest in a joint primary residence that, at the time of the death, was held in joint tenancy by the decedent and the domestic partner. Applicable to all decedents dying on or before July 1, 2009.

## **ESTATE TAX**

### **Senate Bill 156 (Chapter 202) – Maryland Estate Tax – Filing of Returns**

Allows estate tax returns to be filed with either the Comptroller or the register of wills.

## **ALCOHOL AND TOBACCO TAX**

### **Senate Bill 64 (Chapter 353) – Alcoholic Beverage Tax – Assessment and Appeals – Tax Procedures and Penalties**

Makes several changes to the administration of the State alcoholic beverage tax by (1) establishing an administrative appeals process for persons who are subject to an alcoholic beverage tax assessment; (2) authorizing the Comptroller to alter or abate an alcoholic beverage tax assessment; and (3)

## LEGISLATION ENACTED IN 2009

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increasing the maximum penalty for failure to pay the alcoholic beverage tax, from 10% to 25% of the tax due. Effective October 1, 2009.

### MISCELLANEOUS

#### **Senate Bill 552 (Chapter 277) – Tax Amnesty Program**

Requires the Comptroller to declare an amnesty period for delinquent taxpayers from September 1, 2009, through October 30, 2009, for civil penalties and one-half of the interest due and attributable to the nonpayment, nonreporting, or underreporting of income taxes, withholding taxes, sales and use taxes, or admissions and amusement taxes.

During the amnesty period, taxpayers must pay the tax and interest due or must enter into a payment agreement with the Comptroller to pay the full amount due before January 1, 2011. The amnesty applies to all liabilities as of a certain date.

The amnesty program does not apply to (1) any business that, as of September 1, 2009, is a member of a corporate group that has more than 500 employees in the United States; (2) any tax type for which a taxpayer was granted amnesty under the Maryland Tax Amnesty Program in 2001; or (3) any taxpayer that was eligible to participate in the July 1 through November 1, 2004, Settlement Period relating to the use of Delaware Holding Companies by corporate taxpayers.



# TAXPAYER ASSISTANCE INFORMATION

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## Admissions and Amusement 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 - taxhelp@comp.state.md.us

## Alcohol and Tobacco Tax

Contact: Revenue Administration Division – Alcohol and Tobacco Tax Bureau  
Room 400  
P.O. Box 2999  
Revenue Administration Center  
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

## 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: Revenue Administration Division  
Motor Fuel Tax  
Room 400  
P.O. Box 1751  
Revenue Administration Center  
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: Revenue Administration Division  
Taxpayer Service Section  
301 West Preston Street  
Baltimore, Maryland 21201-2383

Or Call: In the Baltimore area ..... 410-767-1313  
Toll-free in Maryland..... 1-800-492-1751  
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  
Revenue Administration Center  
Annapolis, Maryland 21411-0001

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

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

[www.marylandtaxes.com](http://www.marylandtaxes.com)