



Region	Corporate Income Tax	Personal Income Tax
Garrett County	0.00%	2.65%
Maryland	8.25%	Up to 5.75%

NOTES:

1. Maryland corporate income tax is based on federal taxable income.
2. Garrett County's personal income tax is based on federal adjusted gross income.
3. Maryland personal income tax is a graduated tax peaking at 5.75% on taxable income over \$250,000.
4. Non-residents who work in Maryland or derive income from a Maryland source are subject to the appropriate Maryland income tax rate for their income level, as well as a special non-resident tax rate of 1.75%.

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