Table 1

Corporate Group Responses

Number in Group	2008 Count	2007 Count	Change	% of Total
2	2,036	2,910	(874)	60.1%
3	906	1,181	(275)	18.9%
4	473	610	(137)	9.4%
5	297	360	(63)	4.3%
6	217	243	(26)	1.8%
7	118	140	(22)	1.5%
8	128	119	9	-0.6%
9	59	97	(38)	2.6%
10	48	59	(11)	0.8%
11	55	48	7	-0.5%
12	36	41	(5)	0.3%
13	41	30	11	-0.8%
14	22	26	(4)	0.3%
15	18	14	4	-0.3%
16	11	25	(14)	1.0%
17	5	8	(3)	0.2%
18	15	11	4	-0.3%
19	6	12	(6)	0.4%
20	5	13	(8)	0.6%
Large	101	104	(3)	0.2%
Total	4,597	6,051	(1,454)	100.0%

Table 2

Tax Year 2008 Estimated Impact of Combined Reporting

Joyce Method of Apportionment

By Predominant Industry, Measured by Payroll, of Group

Industry	Winners			Losers			No Change	Total	
	#	$	Average	#	$	Average	#	#	$
Agriculture and Mining	16	(250,521)	(15,658)	11	556,331	50,576	9	36	305,810
Utilities	29	(27,002,678)	(931,127)	12	1,156,467	96,372	15	56	(25,846,211)
Construction	82	(1,665,089)	(20,306)	38	1,759,827	46,311	62	182	94,738
Manufacturing	480	(37,867,483)	(78,891)	277	48,323,905	174,455	321	1,078	10,456,422
Wholesale Trade	139	(7,085,706)	(50,976)	108	18,494,651	171,247	82	329	11,408,945
Retail Trade	118	(16,009,423)	(135,673)	78	30,822,585	395,161	89	285	14,813,162
Transportation and Warehousing	88	(3,765,260)	(42,787)	47	1,440,074	30,640	45	180	(2,325,186)
Information	116	(19,974,523)	(172,194)	67	20,268,704	302,518	73	256	294,181
Finance and Insurance	186	(45,983,754)	(247,224)	94	18,648,898	198,393	188	468	(27,334,857)
Real Estate and Rental and Leasing	97	(9,336,477)	(96,252)	54	4,892,809	90,608	172	323	(4,443,668)
Professional, Scientific and Technical Services	265	(25,745,869)	(97,154)	152	31,862,915	209,624	212	629	6,117,046
Management of Companies	103	(51,132,283)	(496,430)	63	8,982,684	142,582	85	251	(42,149,599)
Admin. Support, Waste Mgmt., and Remediation Svcs.	77	(2,929,865)	(38,050)	39	6,847,132	175,567	31	147	3,917,267
Educational Services	16	(2,908,844)	(181,803)	9	354,315	39,368	7	32	(2,554,529)
Health Care and Social Assistance	49	(3,280,118)	(66,941)	26	4,900,001	188,462	47	122	1,619,883
Arts, Entertainment, and Recreation	11	(140,960)	(12,815)	7	83,457	11,922	13	31	(57,503)
Accommodation and Food Services	36	(4,449,801)	(123,606)	28	7,249,811	258,922	32	96	2,800,010
Other Services	29	(812,249)	(28,009)	20	2,057,081	102,854	28	77	1,244,832
Misreported	9	(170,521)	(18,947)	3	412,336	137,445	7	19	241,815
Total	1,946	(260,511,425)	(133,870)	1,133	209,113,983	184,567	1,518	4,597	(51,397,442)

Bureau of Revenue Estimates
Comptroller of Maryland
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Table 3

Tax Year 2008 Estimated Impact of Combined Reporting

Finnigan Method of Apportionment

By Predominant Industry, Measured by Payroll, of Group

Industry	Winners			Losers			No Change	Total	
	#	$	Average	#	$	Average	#	#	$
Agriculture and Mining	15	(249,938)	(16,663)	11	884,989	80,454	10	36	635,051
Utilities	29	(26,967,731)	(929,922)	12	1,156,467	96,372	15	56	(25,811,264)
Construction	79	(1,614,331)	(20,435)	42	1,807,578	43,038	61	182	193,247
Manufacturing	440	(35,487,605)	(80,654)	333	65,478,414	196,632	305	1,078	29,990,809
Wholesale Trade	132	(6,637,733)	(50,286)	116	19,962,507	172,091	81	329	13,324,774
Retail Trade	116	(15,941,369)	(137,426)	84	31,668,279	377,003	85	285	15,726,910
Transportation and Warehousing	85	(3,728,156)	(43,861)	51	1,536,873	30,135	44	180	(2,191,283)
Information	113	(18,869,084)	(166,983)	71	23,866,892	336,153	72	256	4,997,808
Finance and Insurance	183	(45,515,059)	(248,716)	103	21,287,048	206,670	182	468	(24,228,011)
Real Estate and Rental and Leasing	96	(9,326,874)	(97,155)	58	4,917,918	84,792	169	323	(4,408,956)
Professional, Scientific and Technical Services	260	(25,549,626)	(98,268)	160	35,796,035	223,725	209	629	10,246,409
Management of Companies	93	(50,548,648)	(543,534)	75	10,419,131	138,922	83	251	(40,129,517)
Admin. Support, Waste Mgmt., and Remediation Svcs.	76	(2,917,030)	(38,382)	40	7,453,217	186,330	31	147	4,536,188
Educational Services	15	(2,903,379)	(193,559)	10	357,017	35,702	7	32	(2,546,362)
Health Care and Social Assistance	49	(3,233,287)	(65,985)	26	5,030,696	193,488	47	122	1,797,409
Arts, Entertainment, and Recreation	11	(140,207)	(12,746)	8	83,500	10,438	12	31	(56,707)
Accommodation and Food Services	36	(4,440,765)	(123,355)	28	7,264,344	259,441	32	96	2,823,579
Other Services	29	(397,979)	(13,723)	22	2,186,836	99,402	26	77	1,788,857
Misreported	9	(143,862)	(15,985)	3	412,582	137,527	7	19	268,720
Total	1,866	(254,612,664)	(136,448)	1,253	241,570,324	192,794	1,478	4,597	(13,042,340)

Bureau of Revenue Estimates
Comptroller of Maryland
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Table 4

Estimated Impact of Combined Reporting in Tax Years 2008 and 2007 to Groups That Were In Both Studies

By Predominant Industry, Measured by Payroll, of Group

Tax Year 2008 Joyce Method

Industry	Winners #	Winners $	Winners Average	Losers #	Losers $	Losers Average	No Change #	Total #	Total $
Agriculture and Mining	15	(250,125)	(16,675)	9	418,518	46,502	9	33	168,393
Utilities	29	(27,002,678)	(931,127)	10	1,155,729	115,573	14	53	(25,846,949)
Construction	74	(1,419,395)	(19,181)	37	1,294,562	34,988	52	163	(124,833)
Manufacturing	446	(36,838,078)	(82,597)	254	47,460,348	186,852	289	989	10,622,270
Wholesale Trade	125	(7,008,515)	(56,068)	101	18,007,838	178,295	74	300	10,999,323
Retail Trade	111	(15,295,867)	(137,801)	73	30,565,678	418,708	78	262	15,269,811
Transportation and Warehousing	81	(3,492,589)	(43,118)	40	1,314,277	32,857	42	163	(2,178,312)
Information	98	(19,881,550)	(202,873)	63	18,071,094	286,843	60	221	(1,810,456)
Finance and Insurance	169	(45,113,050)	(266,941)	88	18,565,585	210,973	170	427	(26,547,466)
Real Estate and Rental and Leasing	88	(9,110,151)	(103,524)	49	4,651,742	94,934	164	301	(4,458,409)
Professional, Scientific and Technical Services	242	(25,546,713)	(105,565)	131	25,643,280	195,750	179	552	96,567
Management of Companies	87	(50,006,836)	(574,791)	58	8,878,994	153,086	65	210	(41,127,842)
Admin. Support, Waste Mgmt., and Remediation Svcs.	72	(2,879,021)	(39,986)	39	6,847,132	175,567	27	138	3,968,111
Educational Services	16	(2,908,844)	(181,803)	6	345,733	57,622	7	29	(2,563,111)
Health Care and Social Assistance	45	(3,022,598)	(67,169)	26	4,900,001	188,462	38	109	1,877,403
Arts, Entertainment, and Recreation	8	(138,651)	(17,331)	7	83,457	11,922	10	25	(55,194)
Accommodation and Food Services	32	(4,385,159)	(137,036)	26	7,072,019	272,001	29	87	2,686,860
Other Services	27	(807,712)	(29,915)	18	2,055,601	114,200	24	69	1,247,889
Misreported	7	(170,015)	(24,288)	3	412,336	137,445	6	16	242,321
Total	1,772	(255,277,548)	(144,062)	1,038	197,743,925	190,505	1,337	4,147	(57,533,623)

Tax Year 2007 Joyce Method

Industry	Winners #	Winners $	Winners Average	Losers #	Losers $	Losers Average	No Change #	Total #	Total $
Agriculture and Mining	9	(441,147)	(49,016)	12	121,038	10,087	14	35	(320,109)
Utilities	18	(27,073,386)	(1,504,077)	19	1,043,005	54,895	17	54	(26,030,381)
Construction	59	(1,368,465)	(23,194)	56	2,271,701	40,566	48	163	903,236
Manufacturing	389	(33,248,360)	(85,471)	356	53,784,849	151,081	263	1,008	20,536,489
Wholesale Trade	102	(7,597,199)	(74,482)	134	11,903,585	88,833	54	290	4,306,386
Retail Trade	74	(3,407,706)	(46,050)	136	54,810,303	403,017	63	273	51,402,597
Transportation and Warehousing	61	(4,864,510)	(79,746)	55	3,186,988	57,945	48	164	(1,677,522)
Information	89	(11,306,949)	(127,044)	67	25,972,714	387,652	77	233	14,665,765
Finance and Insurance	159	(28,427,141)	(178,787)	128	51,960,589	405,942	142	429	23,533,448
Real Estate and Rental and Leasing	92	(2,849,857)	(30,977)	72	3,839,067	53,320	121	285	989,210
Professional, Scientific and Technical Services	194	(21,075,383)	(108,636)	185	18,906,992	102,200	177	556	(2,168,391)
Management of Companies	76	(5,194,922)	(68,354)	64	11,052,973	172,703	59	199	5,858,051
Admin. Support, Waste Mgmt., and Remediation Svcs.	53	(11,588,461)	(218,650)	53	4,116,947	77,678	25	131	(7,471,514)
Educational Services	11	(1,379,782)	(125,435)	8	112,067	14,008	9	28	(1,267,715)
Health Care and Social Assistance	33	(2,243,909)	(67,997)	33	2,527,170	76,581	42	108	283,261
Arts, Entertainment, and Recreation	10	(938,834)	(93,883)	4	73,217	18,304	9	23	(865,617)
Accommodation and Food Services	27	(1,257,308)	(46,567)	39	7,803,142	200,081	20	86	6,545,834
Other Services	21	(515,906)	(24,567)	22	798,055	36,275	23	66	282,149
Misreported	4	(2,026)	(507)	5	296,170	59,234	7	16	294,144
Total	1,481	(164,781,251)	(111,264)	1,448	254,580,572	175,815	1,218	4,147	89,799,321

Table 5

Estimated Impact of Combined Reporting in Tax Years 2008 and 2007 to Groups That Were In Both Studies

By Predominant Industry, Measured by Payroll, of Group

Tax Year 2008 Finnigan Method

Industry	Winners #	Winners $	Winners Average	Losers #	Losers $	Losers Average	No Change #	Total #	Total $
Agriculture and Mining	15	(249,938)	(16,663)	9	735,426	81,714	9	33	485,488
Utilities	29	(26,967,731)	(929,922)	10	1,155,729	115,573	14	53	(25,812,002)
Construction	71	(1,368,637)	(19,277)	40	1,342,210	33,555	52	163	(26,427)
Manufacturing	409	(34,834,069)	(85,169)	306	64,168,649	209,701	274	989	29,334,580
Wholesale Trade	118	(6,563,076)	(55,619)	109	19,463,301	178,562	73	300	12,900,225
Retail Trade	109	(15,227,813)	(139,705)	78	31,355,065	401,988	75	262	16,127,252
Transportation and Warehousing	78	(3,460,931)	(44,371)	44	1,411,076	32,070	41	163	(2,049,855)
Information	96	(18,778,236)	(195,607)	66	21,607,901	327,392	59	221	2,829,665
Finance and Insurance	166	(44,660,267)	(269,038)	97	21,203,709	218,595	164	427	(23,456,558)
Real Estate and Rental and Leasing	87	(9,100,548)	(104,604)	53	4,676,851	88,242	161	301	(4,423,697)
Professional, Scientific and Technical Services	238	(25,352,087)	(106,521)	138	29,503,331	213,792	176	552	4,151,244
Management of Companies	79	(49,434,031)	(625,747)	66	10,280,448	155,764	65	210	(39,153,582)
Admin. Support, Waste Mgmt., and Remediation Svcs.	71	(2,866,186)	(40,369)	40	7,453,217	186,330	27	138	4,587,032
Educational Services	15	(2,903,379)	(193,559)	7	348,435	49,776	7	29	(2,554,944)
Health Care and Social Assistance	45	(2,976,307)	(66,140)	26	5,030,696	193,488	38	109	2,054,389
Arts, Entertainment, and Recreation	8	(138,651)	(17,331)	8	83,500	10,438	9	25	(55,151)
Accommodation and Food Services	32	(4,376,123)	(136,754)	26	7,086,552	272,560	29	87	2,710,429
Other Services	27	(393,442)	(14,572)	20	2,185,356	109,268	22	69	1,791,914
Misreported	7	(143,356)	(20,479)	3	412,582	137,527	6	16	269,226
Total	1,700	(249,794,809)	(146,938)	1,146	229,504,035	200,265	1,301	4,147	(20,290,774)

Tax Year 2007 Finnigan Method

Industry	Winners #	Winners $	Winners Average	Losers #	Losers $	Losers Average	No Change #	Total #	Total $
Agriculture and Mining	9	(441,043)	(49,005)	12	158,231	13,186	14	35	(282,812)
Utilities	18	(27,073,378)	(1,504,077)	19	1,043,005	54,895	17	54	(26,030,373)
Construction	57	(1,317,689)	(23,117)	58	2,361,876	40,722	48	163	1,044,187
Manufacturing	325	(29,747,287)	(91,530)	429	76,303,671	177,864	254	1,008	46,556,384
Wholesale Trade	90	(7,313,923)	(81,266)	146	12,544,146	85,919	54	290	5,230,223
Retail Trade	74	(3,399,756)	(45,943)	137	55,803,488	407,325	62	273	52,403,732
Transportation and Warehousing	61	(4,643,764)	(76,127)	57	3,286,027	57,650	46	164	(1,357,737)
Information	86	(9,870,896)	(114,778)	72	30,121,117	418,349	75	233	20,250,221
Finance and Insurance	156	(27,963,737)	(179,255)	138	56,443,116	409,008	135	429	28,479,379
Real Estate and Rental and Leasing	89	(2,773,011)	(31,157)	76	4,384,422	57,690	120	285	1,611,411
Professional, Scientific and Technical Services	189	(20,925,012)	(110,714)	191	21,733,586	113,788	176	556	808,574
Management of Companies	73	(5,180,057)	(70,960)	71	13,178,436	185,612	55	199	7,998,379
Admin. Support, Waste Mgmt., and Remediation Svcs.	52	(11,375,385)	(218,757)	54	4,611,528	85,399	25	131	(6,763,857)
Educational Services	11	(1,379,782)	(125,435)	8	151,754	18,969	9	28	(1,228,028)
Health Care and Social Assistance	33	(2,210,662)	(66,990)	33	2,556,277	77,463	42	108	345,615
Arts, Entertainment, and Recreation	10	(938,834)	(93,883)	5	75,625	15,125	8	23	(863,209)
Accommodation and Food Services	27	(1,236,117)	(45,782)	39	7,813,105	200,336	20	86	6,576,988
Other Services	20	(346,114)	(17,306)	24	992,624	41,359	22	66	646,510
Misreported	4	(2,026)	(507)	5	296,170	59,234	7	16	294,144
Total	1,384	(158,138,473)	(114,262)	1,574	293,858,204	186,695	1,189	4,147	135,719,731