

The Board of Revenue Estimate is composed of three ex officio members: the Comptroller of the Treasury, the State Treasurer, and the Secretary of Budget and Fiscal Planning. The Director of the Bureau of Revenue Estimates serves as Executive Secretary to the Board (Code State Finance and Procurement Article, secs. 6-101, 6-102, 6-106).

BUREAU OF REVENUE ESTIMATES

Ann O'Brien Franklin, *Director*

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Annapolis, MD 21404 (410) 974-3881

The Bureau of Revenue Estimates was established in 1945 (Chapter 991, Acts of 1945). The Bureau studies and analyzes all sources of revenue, prepares for the Board of Revenue Estimates the findings for the itemized statement of anticipated revenue, devises equitable and economical means to collect such revenue, and devises and recommends new revenue sources.

By the end of each January and July, the Director of the Bureau, in conjunction with the Comptroller's Office, prepares and submits to the General Assembly an itemized statement of revenue estimates for the six-month period ending on the next preceding December 31 or June 30, as the case may be. The statement shows: estimated revenue from all sources for the current budget period; collections for the next preceding six-month period; and amount of revenues uncollected or over-collected (Code State Finance and Procurement Article, secs. 6-101 through 6-105).

GENERAL ACCOUNTING DIVISION

Arnold G. Holz, *Director*

P.O. Box 0746
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The General Accounting Division was the original office of the State Comptroller, created with the establishment of the office under the Constitution of 1851. The Division maintains the State's general ledger and other accounting records. The Division accounts for all State funds received and disbursed and countersigns and distributes all State Treasury checks.

CENTRAL PAYROLL BUREAU

Edwin G. Greenberg, *Director*

P.O. Box 2396
Annapolis Data Center
Annapolis, MD 21404 (410) 974-3401

Formed in 1953, the Central Payroll Bureau is responsible for issuing paychecks to all State employees, except those in the Mass Transit Administration. The Bureau handles deductions, payroll

taxes, W-2 forms, and other payroll reports for State government.

REVENUE

REVENUE ADMINISTRATION DIVISION

George H. Spriggs, Jr., *Director*

State Income Tax Building
110 Carroll St.
Annapolis 21411 (410) 974-3441
taxpayer information: (410) 974-3981
toll free: 1-800-MDT-AXES

The Revenue Administration Division was formed in 1993. It represents a reorganization of certain duties formerly assigned to the Income Tax Division and the Sales and Use Tax Division. The Division collects State and local income taxes from individuals, fiduciaries, and employers, as well as the corporation income tax. The Division distributes revenue to Maryland's counties, and incorporated cities and towns.

The Division oversees five sections: Administration; Revenue Accounting; Taxpayer Services; Taxpayer Accounting; and Returns Processing.

COMPLIANCE DIVISION

Stephen M. Cordi, *Director*

Linda L. Tanton, *Assistant Director*
C. Ronald Townsend, *Assistant Director*

301 W. Preston St., 3rd floor
Baltimore, MD 21201 (410) 225-1556
taxpayer information: (410) 225-1300

Created in 1993, the Compliance Division consolidates certain functions of the former Sales and Use Tax Division and the Income Tax Division. The Division operates a Central Registration Section, allowing individuals to register for sales tax, State income tax withholding, unemployment insurance, and admissions and amusement tax accounts on one form. The central registration form also serves as an initial registration for businesses that may be required to have State alcoholic beverage and tobacco permits or registration with the Motor Fuel Tax Unit.

The Division is responsible for five sections: Collection; Compliance Programs; Business Tax Audits; Investigative Services; and Hearings and Appeals. Also within the Division are units for Systems Support; Fiscal Administration; and Unclaimed Property.