

**Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Preliminary Fiscal Year to Date June 2013 and 2012**

Month of June

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 3,741,710	\$ 5,885,673	\$ (2,143,963)	(36.4) %
Direct	24,878	34,084	(9,206)	(27.0)
Interest & Penalty	10,301	4,017	6,284	100.0 +
Tax on Commissions	23,120	671	22,449	100.0 +
	<u>3,800,009</u>	<u>5,924,445</u>	<u>(2,124,436)</u>	<u>(35.9)</u>
Estate Tax				
Receipts	14,888,400	12,469,767	2,418,633	19.4
Refunds	<u>(1,350,575)</u>	<u>(195,508)</u>	<u>(1,155,067)</u>	<u>100.0 +</u>
	<u>13,537,825</u>	<u>12,274,259</u>	<u>1,263,566</u>	<u>10.3</u>
General Fund	<u>\$ 17,337,834</u>	<u>\$ 18,198,704</u>	<u>\$ (860,870)</u>	<u>(4.7) %</u>

Preliminary Fiscal Year to Date - June

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 45,637,052	\$ 47,457,012	\$ (1,819,960)	(3.8) %
Direct	118,152	144,054	(25,902)	(18.0)
Interest & Penalty	74,470	43,063	31,407	72.9
Tax on Commissions	61,832	20,840	40,992	100.0 +
	<u>\$ 45,891,506</u>	<u>\$ 47,664,969</u>	<u>\$ (1,773,463)</u>	<u>(3.7)</u>
Estate Tax				
Receipts	195,496,017	161,135,962	34,360,055	21.3
Refunds	<u>(13,754,743)</u>	<u>(15,492,628)</u>	<u>1,737,885</u>	<u>(11.2)</u>
	<u>181,741,274</u>	<u>145,643,334</u>	<u>36,097,940</u>	<u>24.8</u>
General Fund	<u>#####</u>	<u>#####</u>	<u>#####</u>	<u>17.8 %</u>