

**Comptroller of Maryland
Revenue Administration Division
Inheritance Tax and Estate Tax
Comparative Statement of Receipts
For the Month and Fiscal Period Ended September 2012**

	<u>FY 2013</u>	<u>FY 2012</u>	<u>Difference</u>	
<u>Inheritance Tax</u>				
<u>September</u>				
Collateral	\$ 8,129,887	\$ 4,889,126	\$ 3,240,761	66.3 %
Direct	9,652	9,011	641	7.1
Interest and Penalty	9,978	2,491	7,487	100+
Tax on Commissions	11,783	951	10,832	100+
	<u>\$ 8,161,300</u>	<u>\$ 4,901,579</u>	<u>\$ 3,259,721</u>	<u>66.5 %</u>
<u>Fiscal YTD</u>				
Collateral	\$ 12,465,564	\$ 8,817,598	\$ 3,647,966	41.4 %
Direct	13,959	17,920	(3,961)	(22.1)
Interest and Penalty	16,634	10,318	6,316	61.2
Tax on Commissions	12,970	1,155	11,815	100+
	<u>\$ 12,509,127</u>	<u>\$ 8,846,991</u>	<u>\$ 3,662,136</u>	<u>41.4 %</u>
 <u>Estate Tax</u>				
<u>September</u>				
Receipts	\$ 9,836,676	\$ 21,819,582	\$ (11,982,906)	(54.9) %
Refunds	(1,168,950)	(1,712,022)	543,072	31.7
	<u>\$ 8,667,726</u>	<u>\$ 20,107,560</u>	<u>\$ (11,439,834)</u>	<u>(56.9) %</u>
<u>Fiscal YTD</u>				
Receipts	\$ 36,687,425	\$ 54,027,638	\$ (17,340,213)	(32.1) %
Refunds	(2,370,387)	(3,905,557)	1,535,170	39.3
	<u>\$ 34,317,038</u>	<u>\$ 50,122,081</u>	<u>\$ (15,805,043)</u>	<u>(31.5) %</u>
 <u>Inheritance Tax and Estate Tax</u>				
	<u>\$ 46,826,165</u>	<u>\$ 58,969,072</u>	<u>\$ (12,142,907)</u>	<u>(20.6) %</u>