

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

Month of December

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 5,058,665	\$ 4,269,066	\$ 789,599	18.5 %
Direct	5,771	2,519	3,252	100.0 +
Interest & Penalty	10,443	10,269	174	1.7
Tax on Commissions	783	484	299	61.8
	<u>5,075,662</u>	<u>4,282,338</u>	<u>793,324</u>	<u>18.5</u>
Estate Tax				
Receipts	21,651,595	21,308,214	343,381	1.6
Refunds	(595,278)	(1,965,754)	1,370,476	69.7
	<u>21,056,317</u>	<u>19,342,460</u>	<u>1,713,857</u>	<u>8.9</u>
General Fund	<u>\$ 26,131,979</u>	<u>\$ 23,624,798</u>	<u>\$ 2,507,181</u>	<u>10.6 %</u>

Fiscal Year to Date

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 23,115,697	\$ 23,651,988	\$ (536,291)	(2.3) %
Direct	28,128	42,142	(14,014)	(33.3)
Interest & Penalty	50,232	32,498	17,734	54.6
Tax on Commissions	1,980	18,144	(16,164)	(89.1)
	<u>\$ 23,196,037</u>	<u>\$ 23,744,772</u>	<u>\$ (548,735)</u>	<u>(2.3)</u>
Estate Tax				
Receipts	92,180,644	110,277,760	(18,097,116)	(16.4)
Refunds	(9,650,272)	(7,240,535)	(2,409,737)	(33.3)
	<u>82,530,372</u>	<u>103,037,225</u>	<u>(20,506,853)</u>	<u>(19.9)</u>
General Fund	<u>#####</u>	<u>#####</u>	<u>#####</u>	<u>(16.6) %</u>