

**Comptroller of Maryland  
Revenue Administration Division  
Inheritance and Estate Tax Comparative Summary  
For The Month and Fiscal Year to Date April 2015 and 2014**

**Month of April**

	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 4,184,718	\$ 4,269,248	\$ (84,530)	(2.0) %
Direct	5,287	11,261	(5,974)	(53.1)
Interest & Penalty	5,609	15,413	(9,804)	(63.6)
Tax on Commissions	370	218	152	69.7
	<u>4,195,984</u>	<u>4,296,140</u>	<u>(100,156)</u>	<u>(2.3)</u>
<b>Estate Tax</b>				
Receipts	16,460,786	11,802,303	4,658,483	39.5
Refunds	<u>(1,828,754)</u>	<u>(1,888,873)</u>	<u>60,119</u>	<u>3.2</u>
	<u>14,632,032</u>	<u>9,913,430</u>	<u>4,718,602</u>	<u>47.6</u>
General Fund	<u>\$ 18,828,016</u>	<u>\$ 14,209,570</u>	<u>\$ 4,618,446</u>	<u>32.5 %</u>

**Fiscal Year to Date**

	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 36,474,130	\$ 39,215,913	\$ (2,741,783)	(7.0) %
Direct	52,166	99,866	(47,700)	(47.8)
Interest & Penalty	56,591	84,793	(28,202)	(33.3)
Tax on Commissions	3,253	3,340	(87)	(2.6)
	<u>36,586,140</u>	<u>39,403,912</u>	<u>(2,817,772)</u>	<u>(7.2)</u>
<b>Estate Tax</b>				
Receipts	181,299,114	146,495,656	34,803,458	23.8
Refunds	<u>(13,314,696)</u>	<u>(15,103,870)</u>	<u>1,789,174</u>	<u>11.8</u>
	<u>167,984,418</u>	<u>131,391,786</u>	<u>36,592,632</u>	<u>27.9</u>
General Fund	<u>\$ 204,570,558</u>	<u>\$ 170,795,698</u>	<u>\$ 33,774,860</u>	<u>19.8 %</u>