

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Inheritance and Estate Tax Comparative Summary**  
**For The Month and Fiscal Year to Date August 2014 and 2013**

**Month of August**

	<b><u>2014</u></b>	<b><u>2013</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 4,964,498	\$ 4,295,407	\$ 669,091	15.6 %
Direct	4,168	5,686	(1,518)	(26.7)
Interest & Penalty	8,647	14,788	(6,141)	(41.5)
Tax on Commissions	271	473	(202)	(42.7)
	<u>4,977,584</u>	<u>4,316,354</u>	<u>661,230</u>	<u>15.3</u>
<b>Estate Tax</b>				
Receipts	36,068,405	14,453,397	21,615,008	100.0 +
Refunds	(1,830,143)	(1,009,752)	(820,391)	(81.2)
	<u>34,238,262</u>	<u>13,443,645</u>	<u>20,794,617</u>	<u>100.0 +</u>
General Fund	<u>\$ 39,215,846</u>	<u>\$ 17,759,999</u>	<u>\$ 21,455,847</u>	<u>100.0+ %</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	\$ 4,964,498	\$ 4,344,407	\$ 620,091	14.3 %
Direct	4,168	5,686	(1,518)	(26.7)
Interest & Penalty	8,647	14,788	(6,141)	(41.5)
Tax on Commissions	271	473	(202)	(42.7)
	<u>4,977,584</u>	<u>4,365,354</u>	<u>612,230</u>	<u>14.0</u>
<b>Estate Tax</b>				
Receipts	48,169,293	28,948,503	19,220,790	66.4
Refunds	(2,567,285)	(2,574,112)	6,827	0.3
	<u>45,602,008</u>	<u>26,374,391</u>	<u>19,227,617</u>	<u>72.9</u>
General Fund	<u>\$ 50,579,592</u>	<u>\$ 30,739,745</u>	<u>\$ 19,839,847</u>	<u>64.5 %</u>