

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

Month of February

	<u>2015</u>	<u>2014</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 2,957,349	\$ 4,153,181	\$ (1,195,832)	(28.8) %
Direct	2,403	8,533	(6,130)	(71.8)
Interest & Penalty	18,035	10,265	7,770	75.7
Tax on Commissions	247	154	93	60.4
	<u>2,978,034</u>	<u>4,172,133</u>	<u>(1,194,099)</u>	<u>(28.6)</u>
Estate Tax				
Receipts	13,034,944	19,571,835	(6,536,891)	(33.4)
Refunds	(397,250)	(1,249,615)	852,365	68.2
	<u>12,637,694</u>	<u>18,322,220</u>	<u>(5,684,526)</u>	<u>(31.0)</u>
General Fund	<u>\$ 15,615,728</u>	<u>\$ 22,494,353</u>	<u>\$ (6,878,625)</u>	<u>(30.6) %</u>

Fiscal Year to Date

	<u>2015</u>	<u>2014</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 29,282,380	\$ 31,331,559	\$ (2,049,179)	(6.5) %
Direct	43,331	81,572	(38,241)	(46.9)
Interest & Penalty	46,493	67,865	(21,372)	(31.5)
Tax on Commissions	2,625	2,262	363	16.0
	<u>29,374,829</u>	<u>31,483,258</u>	<u>(2,108,429)</u>	<u>(6.7)</u>
Estate Tax				
Receipts	149,254,545	125,879,698	23,374,847	18.6
Refunds	(10,547,072)	(11,575,667)	1,028,595	8.9
	<u>138,707,473</u>	<u>114,304,031</u>	<u>24,403,442</u>	<u>21.3</u>
General Fund	<u>\$ 168,082,302</u>	<u>\$ 145,787,289</u>	<u>\$ 22,295,013</u>	<u>15.3 %</u>