

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Inheritance and Estate Tax Comparative Summary**  
**For The Month and Fiscal Year to Date June 2015 and 2014**  
**(Subject to year end adjustments)**

**Month of June**

	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 4,016,124	\$ 4,242,421	\$ (226,297)	(5.3) %
Direct	5,010	8,822	(3,812)	(43.2)
Interest & Penalty	5,561	12,519	(6,958)	(55.6)
Tax on Commissions	569	908	(339)	(37.3)
	<u>4,027,264</u>	<u>4,264,670</u>	<u>(237,406)</u>	<u>(5.6)</u>
<b>Estate Tax</b>				
Receipts	15,637,980	21,657,644	(6,019,664)	(27.8)
Refunds	(758,075)	(1,396,663)	638,588	45.7
	<u>14,879,905</u>	<u>20,260,981</u>	<u>(5,381,076)</u>	<u>(26.6)</u>
General Fund	<u>\$ 18,907,169</u>	<u>\$ 24,525,651</u>	<u>\$ (5,618,482)</u>	<u>(22.9) %</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	\$ 44,613,418	\$ 46,852,255	\$ (2,238,837)	(4.8) %
Direct	61,357	117,101	(55,744)	(47.6)
Interest & Penalty	67,844	98,592	(30,748)	(31.2)
Tax on Commissions	4,127	4,656	(529)	(11.4)
	<u>44,746,746</u>	<u>47,072,604</u>	<u>(2,325,858)</u>	<u>(4.9)</u>
<b>Estate Tax</b>				
Receipts	210,060,188	180,399,742	29,660,446	16.4
Refunds	(15,347,872)	(17,180,767)	1,832,895	10.7
	<u>194,712,316</u>	<u>163,218,975</u>	<u>31,493,341</u>	<u>19.3</u>
General Fund	<u>\$ 239,459,062</u>	<u>\$ 210,291,579</u>	<u>\$ 29,167,483</u>	<u>13.9 %</u>