

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

Month of October

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,716,580	\$ 4,182,230	\$ 534,350	12.8 %
Direct	8,065	10,909	(2,844)	(26.1)
Interest & Penalty	8,137	14,312	(6,175)	(43.1)
Tax on Commissions	424	271	153	56.5
	<u>4,733,206</u>	<u>4,207,722</u>	<u>525,484</u>	<u>12.5</u>
Estate Tax				
Receipts	17,802,627	17,980,376	(177,749)	(1.0)
Refunds	(936,866)	(4,603,359)	3,666,493	79.6
	<u>16,865,761</u>	<u>13,377,017</u>	<u>3,488,744</u>	<u>26.1</u>
General Fund	<u>\$ 21,598,967</u>	<u>\$ 17,584,739</u>	<u>\$ 4,014,228</u>	<u>22.8 %</u>

Fiscal Year to Date

	<u>2015</u>	<u>2014</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 14,290,916	\$ 13,363,630	\$ 927,286	6.9 %
Direct	19,994	11,652	8,342	71.6
Interest & Penalty	19,316	36,526	(17,210)	(47.1)
Tax on Commissions	769	935	(166)	(17.8)
	<u>14,330,995</u>	<u>13,412,743</u>	<u>918,252</u>	<u>6.8</u>
Estate Tax				
Receipts	83,628,880	57,346,004	26,282,876	45.8
Refunds	(5,893,319)	(8,329,803)	2,436,484	29.3
	<u>77,735,561</u>	<u>49,016,201</u>	<u>28,719,360</u>	<u>58.6</u>
General Fund	<u>\$ 92,066,556</u>	<u>\$ 62,428,944</u>	<u>\$ 29,637,612</u>	<u>47.5 %</u>