

**Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Fiscal Year to Date January 2016 and 2015**

Month of January

	<u>2016</u>	<u>2015</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 5,252,056	\$ 4,674,539	\$ 577,517	12.4 %
Direct	(363)	16,873	(17,236)	(100.0) +
Interest & Penalty	15,768	480	15,288	100.0 +
Tax on Commissions	5,828	302	5,526	100.0 +
	<u>5,273,289</u>	<u>4,692,194</u>	<u>581,095</u>	<u>12.4</u>
Estate Tax				
Receipts	16,538,333	13,107,132	3,431,201	26.2
Refunds	(1,142,599)	(1,095,949)	(46,650)	(4.3)
	<u>15,395,734</u>	<u>12,011,183</u>	<u>3,384,551</u>	<u>28.2</u>
General Fund	<u>\$ 20,669,023</u>	<u>\$ 16,703,377</u>	<u>\$ 3,965,646</u>	<u>23.7 %</u>

Fiscal Year to Date

	<u>2016</u>	<u>2015</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 26,505,504	\$ 26,325,031	\$ 180,473	0.7 %
Direct	24,346	40,928	(16,582)	(40.5)
Interest & Penalty	39,534	28,458	11,076	38.9
Tax on Commissions	8,479	2,378	6,101	100.0 +
	<u>26,577,863</u>	<u>26,396,795</u>	<u>181,068</u>	<u>0.7</u>
Estate Tax				
Receipts	150,520,906	136,219,601	14,301,305	10.5
Refunds	(11,585,786)	(10,149,822)	(1,435,964)	(14.1)
	<u>138,935,120</u>	<u>126,069,779</u>	<u>12,865,341</u>	<u>10.2</u>
General Fund	<u>\$ 165,512,983</u>	<u>\$ 152,466,574</u>	<u>\$ 13,046,409</u>	<u>8.6 %</u>