

**Comptroller of Maryland  
Revenue Administration Division  
Inheritance and Estate Tax Comparative Summary  
For The Month and Fiscal Year to Date June 2016 and 2015  
(Subject to year end adjustments)**

**Month of June**

	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 4,958,549	\$ 4,016,124	\$ 942,425	23.5 %
Direct	8,186	5,010	3,176	63.4
Interest & Penalty	3,857	5,561	(1,704)	(30.6)
Tax on Commissions	74,416	569	73,847	100.0 +
	<u>5,045,008</u>	<u>4,027,264</u>	<u>1,017,744</u>	<u>25.3</u>
<b>Estate Tax</b>				
Receipts	15,055,971	15,637,980	(582,009)	(3.7)
Refunds	(2,364,571)	(758,075)	(1,606,496)	(100.0) +
	<u>12,691,400</u>	<u>14,879,905</u>	<u>(2,188,505)</u>	<u>(14.7)</u>
General Fund	<u>\$ 17,736,408</u>	<u>\$ 18,907,169</u>	<u>\$ (1,170,761)</u>	<u>(6.2) %</u>

**Fiscal Year to Date**

	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 49,762,856	\$ 44,613,418	\$ 5,149,438	11.5 %
Direct	88,645	61,357	27,288	44.5
Interest & Penalty	73,843	67,844	5,999	8.8
Tax on Commissions	89,766	4,127	85,639	100.0 +
	<u>50,015,110</u>	<u>44,746,746</u>	<u>5,268,364</u>	<u>11.8</u>
<b>Estate Tax</b>				
Receipts	227,172,266	210,060,188	17,112,078	8.1
Refunds	(20,110,307)	(15,347,872)	(4,762,435)	(31.0)
	<u>207,061,959</u>	<u>194,712,316</u>	<u>12,349,643</u>	<u>6.3</u>
General Fund	<u>\$ 257,077,069</u>	<u>\$ 239,459,062</u>	<u>\$ 17,618,007</u>	<u>7.4 %</u>