

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

Month of November

	<u>2015</u>	<u>2014</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,214,834	\$ 3,838,833	\$ 376,001	9.8 %
Direct	6,783	4,767	2,016	42.3
Interest & Penalty	2,431	3,937	(1,506)	(38.3)
Tax on Commissions	131	523	(392)	(75.0)
	<u>4,224,179</u>	<u>3,848,060</u>	<u>376,119</u>	<u>9.8</u>
Estate Tax				
Receipts	42,389,165	10,966,818	31,422,347	100.0 +
Refunds	(3,041,716)	(1,579,044)	(1,462,672)	(92.6)
	<u>39,347,449</u>	<u>9,387,774</u>	<u>29,959,675</u>	<u>100.0 +</u>
General Fund	<u>\$ 43,571,628</u>	<u>\$ 13,235,834</u>	<u>\$ 30,335,794</u>	<u>100.0+ %</u>

Fiscal Year to Date

	<u>2016</u>	<u>2015</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 17,596,821	\$ 18,129,749	\$ (532,928)	(2.9) %
Direct	22,010	24,761	(2,751)	(11.1)
Interest & Penalty	19,904	23,253	(3,349)	(14.4)
Tax on Commissions	804	1,292	(488)	(37.8)
	<u>17,639,539</u>	<u>18,179,055</u>	<u>(539,516)</u>	<u>(3.0)</u>
Estate Tax				
Receipts	115,468,058	94,595,698	20,872,360	22.1
Refunds	(8,143,018)	(7,472,363)	(670,655)	(9.0)
	<u>107,325,040</u>	<u>87,123,335</u>	<u>20,201,705</u>	<u>23.2</u>
General Fund	<u>\$ 124,964,579</u>	<u>\$ 105,302,390</u>	<u>\$ 19,662,189</u>	<u>18.7 %</u>