

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

**Month of September**

	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 4,347,962	\$ 4,609,838	\$ (261,876)	(5.7) %
Direct	8,225	7,761	464	6.0
Interest & Penalty	7,481	2,532	4,949	100.0 +
Tax on Commissions	22	74	(52)	(70.3)
	<u>4,363,690</u>	<u>4,620,205</u>	<u>(256,515)</u>	<u>(5.6)</u>
<b>Estate Tax</b>				
Receipts	15,268,895	17,656,960	(2,388,065)	(13.5)
Refunds	<u>(1,898,070)</u>	<u>(2,389,168)</u>	<u>491,098</u>	<u>20.6</u>
	<u>13,370,825</u>	<u>15,267,792</u>	<u>(1,896,967)</u>	<u>(12.4)</u>
General Fund	<u>\$ 17,734,515</u>	<u>\$ 19,887,997</u>	<u>\$ (2,153,482)</u>	<u>(10.8) %</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	\$ 9,291,249	\$ 9,574,336	\$ (283,087)	(3.0) %
Direct	6,566	11,929	(5,363)	(45.0)
Interest & Penalty	13,759	11,179	2,580	23.1
Tax on Commissions	578	345	233	67.5
	<u>9,312,152</u>	<u>9,597,789</u>	<u>(285,637)</u>	<u>(3.0)</u>
<b>Estate Tax</b>				
Receipts	49,355,172	65,826,253	(16,471,081)	(25.0)
Refunds	<u>(3,835,484)</u>	<u>(4,956,453)</u>	<u>1,120,969</u>	<u>22.6</u>
	<u>45,519,688</u>	<u>60,869,800</u>	<u>(15,350,112)</u>	<u>(25.2)</u>
General Fund	<u>\$ 54,831,840</u>	<u>\$ 70,467,589</u>	<u>\$ (15,635,749)</u>	<u>(22.2) %</u>