

**Comptroller of Maryland  
Revenue Administration Division  
Inheritance Tax and Estate Tax  
Comparative Statement of Receipts  
For the Month and Fiscal Period Ended May 2012**

	<u>FY12</u>	<u>FY11</u>	<u>Difference</u>	
<u>Inheritance Tax</u>				
<u>May</u>				
Collateral	\$ 3,566,563	\$ 4,163,098	\$ (596,535)	(14.3) %
Direct	9,182	(34,019)	43,201	100+
Interest and Penalty	12,393	1,722	10,671	100+
Tax on Commissions	266	944	(678)	(71.8)
	<u>\$ 3,588,404</u>	<u>\$ 4,131,745</u>	<u>\$ (543,341)</u>	<u>(13.2) %</u>
<u>Fiscal YTD</u>				
Collateral	\$ 41,571,338	\$ 46,261,394	\$ (4,690,056)	(10.1) %
Direct	109,970	126,977	(17,007)	(13.4)
Interest and Penalty	39,046	50,293	(11,247)	(22.4)
Tax on Commissions	20,170	9,610	10,560	100+
	<u>\$ 41,740,524</u>	<u>\$ 46,448,274</u>	<u>\$ (4,707,750)</u>	<u>(10.1) %</u>
 <u>Estate Tax</u>				
<u>May</u>				
Receipts	\$ 15,698,314	\$ 17,415,225	\$ (1,716,911)	(9.9) %
Refunds	(1,337,756)	(1,808,078)	470,322	26.0
	<u>\$ 14,360,558</u>	<u>\$ 15,607,147</u>	<u>\$ (1,246,589)</u>	<u>(8.0) %</u>
<u>Fiscal YTD</u>				
Receipts	\$ 148,666,196	\$ 163,515,797	\$ (14,849,601)	(9.1) %
Refunds	\$ (15,297,119)	\$ (19,632,343)	4,335,224	22.1
	<u>\$ 133,369,077</u>	<u>\$ 143,883,454</u>	<u>\$ (10,514,377)</u>	<u>(7.3) %</u>
 <u>Inheritance Tax and Estate Tax</u>				
	<u>\$ 175,109,601</u>	<u>\$ 190,331,728</u>	<u>\$ (15,222,127)</u>	<u>(8.0) %</u>