

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

	<u>FY 2013</u>	<u>FY 2012</u>	<u>Difference</u>	
<u>Inheritance Tax</u>				
<u>December</u>				
Collateral	\$ 4,269,066	\$ 5,477,842	\$ (1,208,776)	(22.1) %
Direct	2,519	26,053	(23,534)	(90.3)
Interest and Penalty	10,269	171	10,098	100.0 +
Tax on Commissions	484	938	(454)	(48.4)
	<u>\$ 4,282,338</u>	<u>\$ 5,505,004</u>	<u>\$ (1,222,666)</u>	<u>(22.2) %</u>
<u>Fiscal YTD</u>				
Collateral	\$ 23,651,988	\$ 22,439,433	\$ 1,212,555	5.4 %
Direct	42,142	67,205	(25,063)	(37.3)
Interest and Penalty	32,498	13,142	19,356	100.0 +
Tax on Commissions	18,143	2,807	15,336	100.0 +
	<u>\$ 23,744,771</u>	<u>\$ 22,522,587</u>	<u>\$ 1,222,184</u>	<u>5.4 %</u>
 <u>Estate Tax</u>				
<u>December</u>				
Receipts	\$ 21,308,183	\$ 11,049,525	\$ 10,258,658	92.8 %
Refunds	(1,965,754)	(2,494,059)	528,305	21.2
	<u>\$ 19,342,429</u>	<u>\$ 8,555,466</u>	<u>\$ 10,786,963</u>	<u>100.0+ %</u>
<u>Fiscal YTD</u>				
Receipts	\$ 110,277,758	\$ 87,207,762	\$ 23,069,996	26.5 %
Refunds	(7,240,536)	(8,911,085)	1,670,549	18.7
	<u>\$ 103,037,222</u>	<u>\$ 78,296,677</u>	<u>\$ 24,740,545</u>	<u>31.6 %</u>
 <u>Inheritance Tax and Estate Tax</u>				
	<u>\$ 126,781,993</u>	<u>\$ 100,819,264</u>	<u>\$ 25,962,729</u>	<u>25.8 %</u>