

**Comptroller of Maryland  
Revenue Administration Division  
Inheritance Tax Comparative Summary  
For the Month and Fiscal Year to Date February 2013 and 2012**

**Month of February**

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,083,029	\$ 5,003,208	\$ (920,179)	(18.4) %
Direct (Note)	6,736	6,430	306	4.8
Interest and Penalty	10,924	1,995	8,929	100.0 +
Tax on Commissions	18,980	533	18,447	100.0 +
	<u>\$ 4,119,669</u>	<u>\$ 5,012,166</u>	<u>\$ (892,497)</u>	<u>(17.8) %</u>

**Fiscal Year to Date - February**

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 31,729,622	\$ 31,431,300	\$ 298,322	0.9 %
Direct	67,829	83,092	(15,263)	(18.4)
Interest and Penalty	46,884	19,286	27,598	100.0 +
Tax on Commissions	37,320	5,887	31,433	100.0 +
	<u>\$ 31,881,655</u>	<u>\$ 31,539,565</u>	<u>\$ 342,090</u>	<u>1.1 %</u>

**Month of February**

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Estate Tax				
Receipts	\$ 7,080,417	\$ 8,342,865	\$ (1,262,448)	(15.1) %
Refunds	(1,216,732)	(1,490,906)	274,174	18.4
	<u>\$ 5,863,685</u>	<u>\$ 6,851,959</u>	<u>\$ (988,274)</u>	<u>(14.4) %</u>

**Fiscal Year to Date - February**

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Estate Tax				
Receipts	\$ 132,102,049	\$ 111,698,103	\$ 20,403,946	18.3 %
Refunds	\$ (9,204,026)	\$ (11,981,751)	2,777,725	23.2
	<u>\$ 122,898,023</u>	<u>\$ 99,716,352</u>	<u>\$ 23,181,671</u>	<u>23.2 %</u>

**Fiscal Year to Date - February**

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Inheritance Tax and Estate Tax				
	<u>\$ 154,779,678</u>	<u>\$ 131,255,917</u>	<u>\$ 23,523,761</u>	<u>17.9 %</u>