

**Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Fiscal Year to Date April 2014 and 2013**

Month of April

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,269,248	\$ 2,647,644	\$ 1,621,604	61.2 %
Direct	11,261	10,315	946	9.2
Interest & Penalty	15,413	4,215	11,198	100.0 +
Tax on Commissions	218	805	(587)	(72.9)
	<u>4,296,140</u>	<u>2,662,979</u>	<u>1,633,161</u>	<u>61.3</u>
Estate Tax				
Receipts	11,802,303	25,719,717	(13,917,414)	(54.1)
Refunds	<u>(1,888,873)</u>	<u>(1,432,844)</u>	<u>(456,029)</u>	<u>(31.8)</u>
	<u>9,913,430</u>	<u>24,286,873</u>	<u>(14,373,443)</u>	<u>(59.2)</u>
General Fund	<u>\$ 14,209,570</u>	<u>\$ 26,949,852</u>	<u>\$ (12,740,282)</u>	<u>(47.3) %</u>

Fiscal Year to Date

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 39,215,913	\$ 37,441,324	\$ 1,774,589	4.7 %
Direct	99,866	84,035	15,831	18.8
Interest & Penalty	84,793	53,699	31,094	57.9
Tax on Commissions	3,340	38,404	(35,064)	(91.3)
	<u>\$ 39,403,912</u>	<u>\$ 37,617,462</u>	<u>\$ 1,786,450</u>	<u>4.7</u>
Estate Tax				
Receipts	146,495,656	169,403,368	(22,907,712)	(13.5)
Refunds	<u>(15,103,870)</u>	<u>(11,290,436)</u>	<u>(3,813,434)</u>	<u>(33.8)</u>
	<u>131,391,786</u>	<u>158,112,932</u>	<u>(26,721,146)</u>	<u>(16.9)</u>
General Fund	<u>\$ 170,795,698</u>	<u>\$ 195,730,394</u>	<u>\$ (24,934,696)</u>	<u>(12.7) %</u>