

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

Month of November

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,693,402	\$ 2,562,442	\$ 2,130,960	83.2 %
Direct	10,705	22,308	(11,603)	(52.0)
Interest & Penalty	3,263	4,112	(849)	(20.6)
Tax on Commissions	262	760	(498)	(65.5)
	<u>4,707,632</u>	<u>2,589,622</u>	<u>2,118,010</u>	<u>81.8</u>
Estate Tax				
Receipts	13,183,045	37,395,692	(24,212,647)	(64.7)
Refunds	(725,191)	(1,946,197)	1,221,006	62.7
	<u>12,457,854</u>	<u>35,449,495</u>	<u>(22,991,641)</u>	<u>(64.9)</u>
General Fund	<u>\$ 17,165,486</u>	<u>\$ 38,039,117</u>	<u>\$ (20,873,631)</u>	<u>(54.9) %</u>

Fiscal Year to Date

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 18,057,032	\$ 19,382,922	\$ (1,325,890)	(6.8) %
Direct	22,357	39,623	(17,266)	(43.6)
Interest & Penalty	39,789	22,229	17,560	79.0
Tax on Commissions	1,197	17,660	(16,463)	(93.2)
	<u>\$ 18,120,375</u>	<u>\$ 19,462,434</u>	<u>\$ (1,342,059)</u>	<u>(6.9)</u>
Estate Tax				
Receipts	70,529,049	88,969,546	(18,440,497)	(20.7)
Refunds	(9,054,994)	(5,274,781)	(3,780,213)	(71.7)
	<u>61,474,055</u>	<u>83,694,765</u>	<u>(22,220,710)</u>	<u>(26.5)</u>
General Fund	<u>\$ 79,594,430</u>	<u>\$ 103,157,199</u>	<u>\$ (23,562,769)</u>	<u>(22.8) %</u>