

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

Month of December

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 3,520,743	\$ 5,058,665	\$ (1,537,922)	(30.4) %
Direct	(706)	5,771	(6,477)	(100.0) +
Interest & Penalty	4,725	10,443	(5,718)	(54.8)
Tax on Commissions	784	783	1	0.1
	<u>3,525,546</u>	<u>5,075,662</u>	<u>(1,550,116)</u>	<u>(30.5)</u>
Estate Tax				
Receipts	28,516,771	21,651,595	6,865,176	31.7
Refunds	(1,581,510)	(595,278)	(986,232)	(100.0) +
	<u>26,935,261</u>	<u>21,056,317</u>	<u>5,878,944</u>	<u>27.9</u>
General Fund	<u>\$ 30,460,807</u>	<u>\$ 26,131,979</u>	<u>\$ 4,328,828</u>	<u>16.6 %</u>

Fiscal Year to Date

	<u>2015</u>	<u>2014</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 21,650,492	\$ 23,115,697	\$ (1,465,205)	(6.3) %
Direct	24,055	28,128	(4,073)	(14.5)
Interest & Penalty	27,978	50,232	(22,254)	(44.3)
Tax on Commissions	2,076	1,980	96	4.8
	<u>21,704,601</u>	<u>23,196,037</u>	<u>(1,491,436)</u>	<u>(6.4)</u>
Estate Tax				
Receipts	123,112,469	92,180,644	30,931,825	33.6
Refunds	(9,053,873)	(9,650,272)	596,399	6.2
	<u>114,058,596</u>	<u>82,530,372</u>	<u>31,528,224</u>	<u>38.2</u>
General Fund	<u>\$ 135,763,197</u>	<u>\$ 105,726,409</u>	<u>\$ 30,036,788</u>	<u>28.4 %</u>