

**Comptroller of Maryland  
Revenue Administration Division  
Inheritance and Estate Tax Comparative Summary  
For The Month and Fiscal Year to Date March 2015 and 2014**

**Month of March**

	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 3,007,032	\$ 3,615,106	\$ (608,074)	(16.8) %
Direct	3,548	7,033	(3,485)	(49.6)
Interest & Penalty	4,489	1,515	2,974	100.0 +
Tax on Commissions	258	860	(602)	(70.0)
	<u>3,015,327</u>	<u>3,624,514</u>	<u>(609,187)</u>	<u>(16.8)</u>
<b>Estate Tax</b>				
Receipts	15,583,783	8,813,655	6,770,128	76.8
Refunds	(938,870)	(1,639,330)	700,460	42.7
	<u>14,644,913</u>	<u>7,174,325</u>	<u>7,470,588</u>	<u>100.0 +</u>
General Fund	<u>\$ 17,660,240</u>	<u>\$ 10,798,839</u>	<u>\$ 6,861,401</u>	<u>63.5 %</u>

**Fiscal Year to Date**

	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 32,289,412	\$ 34,946,665	\$ (2,657,253)	(7.6) %
Direct	46,879	88,605	(41,726)	(47.1)
Interest & Penalty	50,982	69,380	(18,398)	(26.5)
Tax on Commissions	2,883	3,122	(239)	(7.7)
	<u>32,390,156</u>	<u>35,107,772</u>	<u>(2,717,616)</u>	<u>(7.7)</u>
<b>Estate Tax</b>				
Receipts	164,838,328	134,693,353	30,144,975	22.4
Refunds	(11,485,942)	(13,214,997)	1,729,055	13.1
	<u>153,352,386</u>	<u>121,478,356</u>	<u>31,874,030</u>	<u>26.2</u>
General Fund	<u>\$ 185,742,542</u>	<u>\$ 156,586,128</u>	<u>\$ 29,156,414</u>	<u>18.6 %</u>