

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

Month of November

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 3,838,833	\$ 4,693,402	\$ (854,569)	(18.2) %
Direct	4,767	10,705	(5,938)	(55.5)
Interest & Penalty	3,937	3,263	674	20.7
Tax on Commissions	523	262	261	99.6
	<u>3,848,060</u>	<u>4,707,632</u>	<u>(859,572)</u>	<u>(18.3)</u>
Estate Tax				
Receipts	10,966,818	13,183,045	(2,216,227)	(16.8)
Refunds	(1,579,044)	(725,191)	(853,853)	(100.0) +
	<u>9,387,774</u>	<u>12,457,854</u>	<u>(3,070,080)</u>	<u>(24.6)</u>
General Fund	<u>\$ 13,235,834</u>	<u>\$ 17,165,486</u>	<u>\$ (3,929,652)</u>	<u>(22.9) %</u>

Fiscal Year to Date

	<u>2015</u>	<u>2014</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 18,129,749	\$ 18,057,032	\$ 72,717	0.4 %
Direct	24,761	22,357	2,404	10.8
Interest & Penalty	23,253	39,789	(16,536)	(41.6)
Tax on Commissions	1,292	1,197	95	7.9
	<u>18,179,055</u>	<u>18,120,375</u>	<u>58,680</u>	<u>0.3</u>
Estate Tax				
Receipts	94,595,698	70,529,049	24,066,649	34.1
Refunds	(7,472,363)	(9,054,994)	1,582,631	17.5
	<u>87,123,335</u>	<u>61,474,055</u>	<u>25,649,280</u>	<u>41.7</u>
General Fund	<u>\$ 105,302,390</u>	<u>\$ 79,594,430</u>	<u>\$ 25,707,960</u>	<u>32.3 %</u>