

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

**Month of September**

	<b><u>2014</u></b>	<b><u>2013</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 4,609,838	\$ 4,836,993	\$ (227,155)	(4.7) %
Direct	7,761	(4,943)	12,704	100.0 +
Interest & Penalty	2,532	7,426	(4,894)	(65.9)
Tax on Commissions	74	191	(117)	(61.3)
	<u>4,620,205</u>	<u>4,839,667</u>	<u>(219,462)</u>	<u>(4.5)</u>
<b>Estate Tax</b>				
Receipts	17,656,960	10,417,125	7,239,835	69.5
Refunds	(2,389,168)	(1,152,332)	(1,236,836)	(100.0) +
	<u>15,267,792</u>	<u>9,264,793</u>	<u>6,002,999</u>	<u>64.8</u>
General Fund	<u>\$ 19,887,997</u>	<u>\$ 14,104,460</u>	<u>\$ 5,783,537</u>	<u>41.0 %</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	\$ 9,574,336	\$ 9,181,400	\$ 392,936	4.3 %
Direct	11,929	743	11,186	100.0 +
Interest & Penalty	11,179	22,214	(11,035)	(49.7)
Tax on Commissions	345	664	(319)	(48.0)
	<u>9,597,789</u>	<u>9,205,021</u>	<u>392,768</u>	<u>4.3</u>
<b>Estate Tax</b>				
Receipts	65,826,253	39,365,628	26,460,625	67.2
Refunds	(4,956,453)	(3,726,444)	(1,230,009)	(33.0)
	<u>60,869,800</u>	<u>35,639,184</u>	<u>25,230,616</u>	<u>70.8</u>
General Fund	<u>\$ 70,467,589</u>	<u>\$ 44,844,205</u>	<u>\$ 25,623,384</u>	<u>57.1 %</u>