

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

**Month of August**

	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 4,943,287	\$ 4,964,498	\$ (21,211)	(0.4) %
Direct	(1,659)	4,168	(5,827)	(100.0) +
Interest & Penalty	6,278	8,647	(2,369)	(27.4)
Tax on Commissions	556	271	285	100.0 +
	<u>4,948,462</u>	<u>4,977,584</u>	<u>(29,122)</u>	<u>(0.6)</u>
<b>Estate Tax</b>				
Receipts	20,860,395	36,068,405	(15,208,010)	(42.2)
Refunds	(1,308,203)	(1,830,143)	521,940	28.5
	<u>19,552,192</u>	<u>34,238,262</u>	<u>(14,686,070)</u>	<u>(42.9)</u>
General Fund	<u>\$ 24,500,654</u>	<u>\$ 39,215,846</u>	<u>\$ (14,715,192)</u>	<u>(37.5) %</u>

**Fiscal Year to Date**

	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 4,943,287	\$ 4,964,498	\$ (21,211)	(0.4) %
Direct	(1,659)	4,168	(5,827)	(100.0) +
Interest & Penalty	6,278	8,647	(2,369)	(27.4)
Tax on Commissions	556	271	285	100.0 +
	<u>4,948,462</u>	<u>4,977,584</u>	<u>(29,122)</u>	<u>(0.6)</u>
<b>Estate Tax</b>				
Receipts	34,086,277	48,169,293	(14,083,016)	(29.2)
Refunds	(1,937,414)	(2,567,285)	629,871	24.5
	<u>32,148,863</u>	<u>45,602,008</u>	<u>(13,453,145)</u>	<u>(29.5)</u>
General Fund	<u>\$ 37,097,325</u>	<u>\$ 50,579,592</u>	<u>\$ (13,482,267)</u>	<u>(26.7) %</u>