

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Inheritance and Estate Tax Comparative Summary**  
**For The Month and Fiscal Year to Date March 2016 and 2015**

**Month of March**

	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 5,404,647	\$ 3,007,032	\$ 2,397,615	79.7 %
Direct	6,546	3,548	2,998	84.5
Interest & Penalty	20,020	4,489	15,531	100.0 +
Tax on Commissions	5,680	258	5,422	100.0 +
	<u>5,436,893</u>	<u>3,015,327</u>	<u>2,421,566</u>	<u>80.3</u>
<b>Estate Tax</b>				
Receipts	13,181,724	15,583,783	(2,402,059)	(15.4)
Refunds	(1,715,556)	(938,870)	(776,686)	(82.7)
	<u>11,466,168</u>	<u>14,644,913</u>	<u>(3,178,745)</u>	<u>(21.7)</u>
General Fund	<u>\$ 16,903,061</u>	<u>\$ 17,660,240</u>	<u>\$ (757,179)</u>	<u>(4.3) %</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	\$ 35,264,895	\$ 32,289,412	\$ 2,975,483	9.2 %
Direct	70,798	46,879	23,919	51.0
Interest & Penalty	61,019	50,982	10,037	19.7
Tax on Commissions	14,616	2,883	11,733	100.0 +
	<u>35,411,328</u>	<u>32,390,156</u>	<u>3,021,172</u>	<u>9.3</u>
<b>Estate Tax</b>				
Receipts	186,527,771	164,838,328	21,689,443	13.2
Refunds	(14,703,255)	(11,485,942)	(3,217,313)	(28.0)
	<u>171,824,516</u>	<u>153,352,386</u>	<u>18,472,130</u>	<u>12.0</u>
General Fund	<u>\$ 207,235,844</u>	<u>\$ 185,742,542</u>	<u>\$ 21,493,302</u>	<u>11.6 %</u>