

**Comptroller of Maryland
Revenue Administration Division
Inheritance Tax Comparative Summary
For the Month and Fiscal Year to Date April 2013 and 2012**

Month of April

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 2,647,644	\$ 3,682,129	\$ (1,034,485)	(28.1) %
Direct	10,315	11,157	(842)	(7.5)
Interest and Penalty	4,215	2,606	1,609	61.7
Tax on Commissions	805	13,692	(12,887)	(94.1)
	<u>\$ 2,662,979</u>	<u>\$ 3,709,584</u>	<u>\$ (1,046,605)</u>	<u>(28.2) %</u>
Estate Tax				
Receipts	\$ 25,719,716	\$ 12,064,641	\$ 13,655,075	100.0 +%
Refunds	(1,432,844)	(1,587,850)	155,006	9.8
	<u>\$ 24,286,872</u>	<u>\$ 10,476,791</u>	<u>\$ 13,810,081</u>	<u>131.8 %</u>
General Fund	<u>\$ 26,949,851</u>	<u>\$ 14,186,375</u>	<u>\$ 12,763,476</u>	<u>(90.0) %</u>

Fiscal Year to Date - April

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 37,441,323	\$ 38,004,776	\$ (563,453)	(1.5) %
Direct	84,035	100,788	(16,753)	16.6
Interest and Penalty	53,698	26,653	27,045	100.0 +
Tax on Commissions	38,404	19,903	18,501.00	93.0
	<u>\$ 37,617,460</u>	<u>\$ 38,152,120</u>	<u>\$ (534,660)</u>	<u>(1.4) %</u>
Estate Tax				
Receipts	\$ 169,403,365	\$ 132,967,881	\$ 36,435,484	27.4 %
Refunds	(11,290,437)	(13,959,363)	2,668,926	19.1
	<u>\$ 158,112,928</u>	<u>\$ 119,008,518</u>	<u>\$ 39,104,410</u>	<u>32.9 %</u>
General Fund	<u>\$ 195,730,388</u>	<u>\$ 157,160,638</u>	<u>\$ 38,569,750</u>	<u>24.5 %</u>