

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

Month of March

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 3,064,057	\$ 2,891,346	\$ 172,711	6.0 %
Direct	5,891	6,539	(648)	(9.9)
Interest and Penalty	2,600	4,761	(2,161)	(45.4)
Tax on Commissions	279	324	(45)	(13.9)
	<u>\$ 3,072,827</u>	<u>\$ 2,902,970</u>	<u>\$ 169,857</u>	<u>5.9 %</u>

Fiscal Year to Date - March

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 34,793,679	\$ 34,322,647	\$ 471,032	1.4 %
Direct	73,720	89,631	(15,911)	(17.8)
Interest and Penalty	49,483	24,047	25,436	100.0 +
Tax on Commissions	37,598	6,211	31,387	100.0 +
	<u>\$ 34,954,480</u>	<u>\$ 34,442,536</u>	<u>\$ 511,944</u>	<u>1.5 %</u>

Month of March

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Estate Tax				
Receipts	\$ 11,581,600	\$ 9,205,138	\$ 2,376,462	25.8 %
Refunds	(653,567)	(389,762)	(263,805)	(67.7)
	<u>\$ 10,928,033</u>	<u>\$ 8,815,376</u>	<u>\$ 2,112,657</u>	<u>24.0 %</u>

Fiscal Year to Date - March

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Estate Tax				
Receipts	\$ 143,683,649	\$ 120,903,240	\$ 22,780,409	18.8 %
Refunds	(9,857,593)	(12,371,513)	2,513,920	20.3
	<u>\$ 133,826,056</u>	<u>\$ 108,531,727</u>	<u>\$ 25,294,329</u>	<u>23.3 %</u>

Fiscal Year to Date - March

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Inheritance Tax and Estate Tax				
	<u>\$ 168,780,536</u>	<u>\$ 142,974,263</u>	<u>\$ 25,806,273</u>	<u>18.0 %</u>