

**Comptroller of Maryland
Revenue Administration Division
Inheritance Tax and Estate Tax
Comparative Statement of Receipts
For the Month and Fiscal Period Ended November 2012**

	<u>FY 2013</u>	<u>FY 2012</u>	<u>Difference</u>	
<u>Inheritance Tax</u>				
<u>November</u>				
Collateral	\$ 2,562,442	\$ 4,319,076	\$ (1,756,634)	(40.7) %
Direct	22,308	9,475	12,833	100.0 +
Interest and Penalty	4,112	1,683	2,429	100.0 +
Tax on Commissions	760	471	289	61.4
	<u>\$ 2,589,622</u>	<u>\$ 4,330,705</u>	<u>\$ (1,741,083)</u>	<u>(40.2) %</u>
<u>Fiscal YTD</u>				
Collateral	\$ 19,382,922	\$ 16,961,591	\$ 2,421,331	14.3 %
Direct	39,623	41,152	(1,529)	(3.7)
Interest and Penalty	22,229	12,971	9,258	71.4
Tax on Commissions	17,660	1,870	15,790	100.0 +
	<u>\$ 19,462,434</u>	<u>\$ 17,017,584</u>	<u>\$ 2,444,850</u>	<u>14.4 %</u>
<u>Estate Tax</u>				
<u>November</u>				
Receipts	\$ 37,395,692	\$ 7,802,304	\$ 29,593,388	100+ %
Refunds	(1,946,197)	(2,070,668)	124,471	(6.0) +
	<u>\$ 35,449,495</u>	<u>\$ 5,731,636</u>	<u>\$ 29,717,859</u>	<u>100+ %</u>
<u>Fiscal YTD</u>				
Receipts	\$ 88,969,575	\$ 76,158,237	\$ 12,811,338	16.8 %
Refunds	(5,274,782)	(6,417,026)	1,142,244	17.8
	<u>\$ 83,694,793</u>	<u>\$ 69,741,211</u>	<u>\$ 13,953,582</u>	<u>20.0 %</u>
<u>Inheritance Tax and Estate Tax</u>				
	<u>\$ 103,157,227</u>	<u>\$ 86,758,795</u>	<u>\$ 16,398,432</u>	<u>18.9 %</u>