

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

	<u>FY 2013</u>	<u>FY 2012</u>	<u>Difference</u>	
<u>Inheritance Tax</u>				
<u>October</u>				
Collateral	\$ 4,354,916	\$ 3,824,917	\$ 529,999	13.9 %
Direct	3,356	13,757	(10,401)	(75.6)
Interest and Penalty	1,483	970	513	52.9
Tax on Commissions	3,930	244	3,686	100.0 +
	<u>\$ 4,363,685</u>	<u>\$ 3,839,888</u>	<u>\$ 523,797</u>	<u>13.6 %</u>
<u>Fiscal YTD</u>				
Collateral	\$ 16,820,480	\$ 12,642,515	\$ 4,177,965	33.0 %
Direct	17,316	31,677	(14,361)	(45.3)
Interest and Penalty	18,117	11,288	6,829	60.5
Tax on Commissions	16,900	1,399	15,501	100.0 +
	<u>\$ 16,872,813</u>	<u>\$ 12,686,879</u>	<u>\$ 4,185,934</u>	<u>33.0 %</u>
 <u>Estate Tax</u>				
<u>October</u>				
Receipts	\$ 14,886,248	\$ 14,328,295	\$ 557,953	3.9 %
Refunds	(958,197)	(440,801)	(517,396)	(100.0) +
	<u>\$ 13,928,051</u>	<u>\$ 13,887,494</u>	<u>\$ 40,557</u>	<u>0.3 %</u>
<u>Fiscal YTD</u>				
Receipts	\$ 51,573,883	\$ 68,355,933	\$ (16,782,050)	(24.6) %
Refunds	(3,328,585)	(4,346,358)	1,017,773	23.4
	<u>\$ 48,245,298</u>	<u>\$ 64,009,575</u>	<u>\$ (15,764,277)</u>	<u>(24.6) %</u>
 <u>Inheritance Tax and Estate Tax</u>				
	<u>\$ 65,118,111</u>	<u>\$ 76,696,454</u>	<u>\$ (11,578,343)</u>	<u>(15.1) %</u>