

**Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Fiscal Year to Date January 2014 and 2013**

Month of January

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,062,681	\$ 3,994,606	\$ 68,075	1.7 %
Direct	44,911	18,951	25,960	100.0 +
Interest & Penalty	7,368	3,462	3,906	100.0 +
Tax on Commissions	128	197	(69)	(35.0)
	<u>4,115,088</u>	<u>4,017,216</u>	<u>97,872</u>	<u>2.4</u>
Estate Tax				
Receipts	14,127,219	14,743,874	(616,655)	(4.2)
Refunds	(675,780)	(746,758)	70,978	9.5
	<u>13,451,439</u>	<u>13,997,116</u>	<u>(545,677)</u>	<u>(3.9)</u>
General Fund	<u>\$ 17,566,527</u>	<u>\$ 18,014,332</u>	<u>\$ (447,805)</u>	<u>(2.5) %</u>

Fiscal Year to Date

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 27,178,378	\$ 27,646,594	\$ (468,216)	(1.7) %
Direct	73,039	61,093	11,946	19.6
Interest & Penalty	57,600	35,960	21,640	60.2
Tax on Commissions	2,108	18,341	(16,233)	(88.5)
	<u>\$ 27,311,125</u>	<u>\$ 27,761,988</u>	<u>\$ (450,863)</u>	<u>(1.6)</u>
Estate Tax				
Receipts	106,307,863	125,021,634	(18,713,771)	(15.0)
Refunds	(10,326,052)	(7,987,293)	(2,338,759)	(29.3)
	<u>95,981,811</u>	<u>117,034,341</u>	<u>(21,052,530)</u>	<u>(18.0)</u>
General Fund	<u>\$123,292,936</u>	<u>\$144,796,329</u>	<u>\$ (21,503,393)</u>	<u>(14.9) %</u>