

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

Month of March

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 3,615,106	\$ 3,064,057	\$ 551,049	18.0 %
Direct	7,033	5,891	1,142	19.4
Interest & Penalty	1,515	2,600	(1,085)	(41.7)
Tax on Commissions	860	279	581	100.0 +
	<u>3,624,514</u>	<u>3,072,827</u>	<u>551,687</u>	<u>18.0</u>
Estate Tax				
Receipts	8,813,655	11,581,600	(2,767,945)	(23.9)
Refunds	(1,639,330)	(653,567)	(985,763)	(100.0) +
	<u>7,174,325</u>	<u>10,928,033</u>	<u>(3,753,708)</u>	<u>(34.3)</u>
General Fund	<u>\$ 10,798,839</u>	<u>\$ 14,000,860</u>	<u>\$ (3,202,021)</u>	<u>(22.9) %</u>

Fiscal Year to Date

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 34,946,665	\$ 34,793,680	\$ 152,985	0.4 %
Direct	88,605	73,720	14,885	20.2
Interest & Penalty	69,380	49,484	19,896	40.2
Tax on Commissions	3,122	37,599	(34,477)	(91.7)
	<u>\$ 35,107,772</u>	<u>\$ 34,954,483</u>	<u>\$ 153,289</u>	<u>0.4</u>
Estate Tax				
Receipts	134,693,353	143,683,651	(8,990,298)	(6.3)
Refunds	(13,214,997)	(9,857,592)	(3,357,405)	(34.1)
	<u>121,478,356</u>	<u>133,826,059</u>	<u>(12,347,703)</u>	<u>(9.2)</u>
General Fund	<u>\$ 156,586,128</u>	<u>\$ 168,780,542</u>	<u>\$ (12,194,414)</u>	<u>(7.2) %</u>