

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

Month of October

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,182,230	\$ 4,354,916	\$ (172,686)	(4.0) %
Direct	10,909	3,356	7,553	100.0 +
Interest & Penalty	14,312	1,483	12,829	100.0 +
Tax on Commissions	271	3,930	(3,659)	(93.1)
	<u>4,207,722</u>	<u>4,363,685</u>	<u>(155,963)</u>	<u>(3.6)</u>
Estate Tax				
Receipts	17,980,376	14,886,458	3,093,918	20.8
Refunds	<u>(4,603,359)</u>	<u>(958,197)</u>	<u>(3,645,162)</u>	<u>(100.0) +</u>
	<u>13,377,017</u>	<u>13,928,261</u>	<u>(551,244)</u>	<u>(4.0)</u>
General Fund	<u>\$ 17,584,739</u>	<u>\$ 18,291,946</u>	<u>\$ (707,207)</u>	<u>(3.9) %</u>

Fiscal Year to Date

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 13,363,630	\$ 16,820,480	\$ (3,456,850)	(20.6) %
Direct	11,652	17,315	(5,663)	(32.7)
Interest & Penalty	36,526	18,117	18,409	100.0 +
Tax on Commissions	935	16,900	(15,965)	(94.5)
	<u>\$ 13,412,743</u>	<u>\$ 16,872,812</u>	<u>\$ (3,460,069)</u>	<u>(20.5)</u>
Estate Tax				
Receipts	57,346,004	51,573,854	5,772,150	11.2
Refunds	<u>(8,329,803)</u>	<u>(3,328,584)</u>	<u>(5,001,219)</u>	<u>(100.0) +</u>
	<u>49,016,201</u>	<u>48,245,270</u>	<u>770,931</u>	<u>1.6</u>
General Fund	<u>\$ 62,428,944</u>	<u>\$ 65,118,082</u>	<u>\$ (2,689,138)</u>	<u>(4.1) %</u>