

Comptroller of Maryland  
Revenue Administration Division  
Inheritance Tax and Estate Tax Receipts  
For the Month and Fiscal Period Ended May 2011 and 2010

<u>Inheritance</u>	<u>May</u>		<u>Difference</u>	
	<u>2011</u>	<u>2010</u>		
Collateral	\$ 4,163,098	\$ 3,222,012	\$ 941,086	29.2 %
Direct	(34,019)	67,158	(101,177)	(150.7)
Interest and penalty	1,722	7,667	(5,945)	(77.5)
Tax on commissions	944	734	210	28.6
	<u>\$ 4,131,745</u>	<u>\$ 3,297,571</u>	<u>\$ 834,174</u>	<u>25.3 %</u>

	<u>Fiscal year to date</u>			
	<u>2011</u>	<u>2010</u>		
Collateral	\$ 46,261,394	\$ 40,424,306	\$ 5,837,088	14.4 %
Direct	126,977	235,926	(108,949)	(46.2)
Interest and penalty	50,293	44,654	5,639	12.6
Tax on commissions	9,610	9,659	(49)	(0.5)
	<u>\$ 46,448,274</u>	<u>\$ 40,714,545</u>	<u>\$ 5,733,729</u>	<u>14.1 %</u>

---

<u>Estate</u>	<u>May</u>			
	<u>2011</u>	<u>2010</u>		
Receipts	\$ 17,415,225	\$ 9,136,893	\$ 8,278,332	90.6 %
Less refunds	(1,808,078)	(1,256,789)	(551,289)	43.9
	<u>\$ 15,607,147</u>	<u>\$ 7,880,104</u>	<u>\$ 7,727,043</u>	<u>98.1 %</u>

	<u>Fiscal year to date</u>			
	<u>2011</u>	<u>2010</u>		
Receipts	\$ 163,515,797	\$ 132,362,892	\$ 31,152,905	23.5 %
Less refunds	(19,632,343)	(21,566,509)	1,934,166	(9.0)
	<u>\$ 143,883,454</u>	<u>\$ 110,796,383</u>	<u>\$ 33,087,071</u>	<u>29.9 %</u>

---

Total of Inheritance tax and Estate tax

	<u>Fiscal year to date</u>			
	<u>2011</u>	<u>2010</u>		
	<u>\$ 190,331,728</u>	<u>\$ 151,510,928</u>	<u>\$ 38,820,800</u>	<u>25.6 %</u>