

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

	<u>FY12</u>	<u>FY11</u>	<u>Difference</u>	
<u>Inheritance Tax</u>				
<u>February</u>				
Collateral	\$ 5,003,208	\$ 4,370,712	\$ 632,496	14.5 %
Direct	6,430	60,093	(53,663)	(89.3)
Interest and Penalty	1,995	2,138	(143)	(6.7)
Tax on Commissions	533	808	(275)	(34.0)
	<u>\$ 5,012,166</u>	<u>\$ 4,433,751</u>	<u>\$ 578,415</u>	<u>13.0 %</u>
<u>Fiscal YTD</u>				
Collateral	\$ 31,431,300	\$ 33,044,244	\$ (1,612,944)	(4.9) %
Direct	83,092	59,915	23,177	(38.7)
Interest and Penalty	19,286	48,017	(28,731)	(59.8)
Tax on Commissions	5,887	4,828	1,059	21.9
	<u>\$ 31,539,565</u>	<u>\$ 33,157,004</u>	<u>\$ (1,617,439)</u>	<u>(4.9) %</u>
 <u>Estate Tax</u>				
<u>February</u>				
Receipts	\$ 8,342,865	\$ 12,634,304	\$ (4,291,439)	(34.0) %
Refunds	(1,490,906)	(1,169,620)	(321,286)	27.5
	<u>\$ 6,851,959</u>	<u>\$ 11,464,684</u>	<u>\$ (4,612,725)</u>	<u>(40.2) %</u>
<u>Fiscal YTD</u>				
Receipts	\$ 111,698,103	\$ 122,495,483	\$ (10,797,380)	(8.8) %
Refunds	(11,981,751)	(14,516,880)	2,535,129	17.5
	<u>\$ 99,716,352</u>	<u>\$ 107,978,603</u>	<u>\$ (8,262,251)</u>	<u>(7.7) %</u>
 <u>Inheritance Tax and Estate Tax</u>				
	<u>\$ 131,255,917</u>	<u>\$ 141,135,607</u>	<u>\$ (9,879,690)</u>	<u>(7.0) %</u>