

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

Month of May

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 3,393,921	\$ 4,454,019	\$ (1,060,098)	(23.8) %
Direct	8,413	9,239	(826)	(8.9)
Interest & Penalty	1,280	10,471	(9,191)	(87.8)
Tax on Commissions	408	309	99	32.0
	<u>3,404,022</u>	<u>4,474,038</u>	<u>(1,070,016)</u>	<u>(23.9)</u>
Estate Tax				
Receipts	12,246,442	11,204,251	1,042,191	9.3
Refunds	<u>(680,234)</u>	<u>(1,113,731)</u>	<u>433,497</u>	<u>38.9</u>
	<u>11,566,208</u>	<u>10,090,520</u>	<u>1,475,688</u>	<u>14.6</u>
General Fund	<u>\$ 14,970,230</u>	<u>\$ 14,564,558</u>	<u>\$ 405,672</u>	<u>2.8</u> %

Fiscal Year to Date

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 42,609,834	\$ 41,895,343	\$ 714,491	1.7 %
Direct	108,279	93,274	15,005	16.1
Interest & Penalty	86,073	64,170	21,903	34.1
Tax on Commissions	3,748	38,713	(34,965)	(90.3)
	<u>\$ 42,807,934</u>	<u>\$ 42,091,500</u>	<u>\$ 716,434</u>	<u>1.7</u>
Estate Tax				
Receipts	158,742,098	180,607,619	(21,865,521)	(12.1)
Refunds	<u>(15,784,104)</u>	<u>(12,404,167)</u>	<u>(3,379,937)</u>	<u>(27.2)</u>
	<u>142,957,994</u>	<u>168,203,452</u>	<u>(25,245,458)</u>	<u>(15.0)</u>
General Fund	<u>#####</u>	<u>#####</u>	<u>#####</u>	<u>(11.7)</u> %