

**Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Fiscal Year to Date January 2015 and 2014**

Month of January

	<u>2015</u>	<u>2014</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,674,539	\$ 4,062,681	\$ 611,858	15.1 %
Direct	16,873	44,911	(28,038)	(62.4)
Interest & Penalty	480	7,368	(6,888)	(93.5)
Tax on Commissions	302	128	174	100.0 +
	<u>4,692,194</u>	<u>4,115,088</u>	<u>577,106</u>	<u>14.0</u>
Estate Tax				
Receipts	13,107,132	14,127,219	(1,020,087)	(7.2)
Refunds	(1,095,949)	(675,780)	(420,169)	(62.2)
	<u>12,011,183</u>	<u>13,451,439</u>	<u>(1,440,256)</u>	<u>(10.7)</u>
General Fund	<u>\$ 16,703,377</u>	<u>\$ 17,566,527</u>	<u>\$ (863,150)</u>	<u>(4.9) %</u>

Fiscal Year to Date

	<u>2015</u>	<u>2014</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 26,325,031	\$ 27,178,378	\$ (853,347)	(3.1) %
Direct	40,928	73,039	(32,111)	(44.0)
Interest & Penalty	28,458	57,600	(29,142)	(50.6)
Tax on Commissions	2,378	2,108	270	12.8
	<u>26,396,795</u>	<u>27,311,125</u>	<u>(914,330)</u>	<u>(3.3)</u>
Estate Tax				
Receipts	136,219,601	106,307,863	29,911,738	28.1
Refunds	(10,149,822)	(10,326,052)	176,230	1.7
	<u>126,069,779</u>	<u>95,981,811</u>	<u>30,087,968</u>	<u>31.3</u>
General Fund	<u>\$ 152,466,574</u>	<u>\$ 123,292,936</u>	<u>\$ 29,173,638</u>	<u>23.7 %</u>