

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

Month of May

	<u>2015</u>	<u>2014</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,123,164	\$ 3,393,921	\$ 729,243	21.5 %
Direct	4,181	8,413	(4,232)	(50.3)
Interest & Penalty	5,692	1,280	4,412	100.0 +
Tax on Commissions	305	408	(103)	(25.2)
	<u>4,133,342</u>	<u>3,404,022</u>	<u>729,320</u>	<u>21.4</u>
Estate Tax				
Receipts	13,123,094	12,246,442	876,652	7.2
Refunds	<u>(1,275,101)</u>	<u>(680,234)</u>	<u>(594,867)</u>	<u>(87.5)</u>
	<u>11,847,993</u>	<u>11,566,208</u>	<u>281,785</u>	<u>2.4</u>
General Fund	<u>\$ 15,981,335</u>	<u>\$ 14,970,230</u>	<u>\$ 1,011,105</u>	<u>6.8 %</u>

Fiscal Year to Date

	<u>2015</u>	<u>2014</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 40,597,294	\$ 42,609,834	\$ (2,012,540)	(4.7) %
Direct	56,347	108,279	(51,932)	(48.0)
Interest & Penalty	62,283	86,073	(23,790)	(27.6)
Tax on Commissions	3,558	3,748	(190)	(5.1)
	<u>40,719,482</u>	<u>42,807,934</u>	<u>(2,088,452)</u>	<u>(4.9)</u>
Estate Tax				
Receipts	194,422,208	158,742,098	35,680,110	22.5
Refunds	<u>(14,589,797)</u>	<u>(15,784,104)</u>	<u>1,194,307</u>	<u>7.6</u>
	<u>179,832,411</u>	<u>142,957,994</u>	<u>36,874,417</u>	<u>25.8</u>
General Fund	<u>\$ 220,551,893</u>	<u>\$ 185,765,928</u>	<u>\$ 34,785,965</u>	<u>18.7 %</u>