

**Comptroller of Maryland  
Revenue Administration Division  
Inheritance and Estate Tax Comparative Summary  
For The Month and Fiscal Year to Date April 2016 and 2015**

**Month of April**

	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 5,439,728	\$ 4,184,718	\$ 1,255,010	30.0 %
Direct	6,755	5,287	1,468	27.8
Interest & Penalty	4,168	5,609	(1,441)	(25.7)
Tax on Commissions	626	370	256	69.2
	<u>5,451,277</u>	<u>4,195,984</u>	<u>1,255,293</u>	<u>29.9</u>
<b>Estate Tax</b>				
Receipts	9,009,970	16,460,786	(7,450,816)	(45.3)
Refunds	(2,127,901)	(1,828,754)	(299,147)	(16.4)
	<u>6,882,069</u>	<u>14,632,032</u>	<u>(7,749,963)</u>	<u>(53.0)</u>
General Fund	<u>\$ 12,333,346</u>	<u>\$ 18,828,016</u>	<u>\$ (6,494,670)</u>	<u>(34.5) %</u>

**Fiscal Year to Date**

	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 40,704,623	\$ 36,474,130	\$ 4,230,493	11.6 %
Direct	77,553	52,166	25,387	48.7
Interest & Penalty	65,187	56,591	8,596	15.2
Tax on Commissions	15,242	3,253	11,989	100.0 +
	<u>40,862,605</u>	<u>36,586,140</u>	<u>4,276,465</u>	<u>11.7</u>
<b>Estate Tax</b>				
Receipts	195,537,741	181,299,114	14,238,627	7.9
Refunds	(16,831,156)	(13,314,696)	(3,516,460)	(26.4)
	<u>178,706,585</u>	<u>167,984,418</u>	<u>10,722,167</u>	<u>6.4</u>
General Fund	<u>\$ 219,569,190</u>	<u>\$ 204,570,558</u>	<u>\$ 14,998,632</u>	<u>7.3 %</u>