

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

**Month of December**

	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 3,656,627	\$ 3,520,743	\$ 135,884	3.9 %
Direct	2,699	(706)	3,405	100.0 +
Interest & Penalty	3,862	4,725	(863)	(18.3)
Tax on Commissions	1,847	784	1,063	100.0 +
	<u>3,665,035</u>	<u>3,525,546</u>	<u>139,489</u>	<u>4.0</u>
<b>Estate Tax</b>				
Receipts	18,514,515	28,516,771	(10,002,256)	(35.1)
Refunds	(2,300,169)	(1,581,510)	(718,659)	(45.4)
	<u>16,214,346</u>	<u>26,935,261</u>	<u>(10,720,915)</u>	<u>(39.8)</u>
General Fund	<u>\$ 19,879,381</u>	<u>\$ 30,460,807</u>	<u>\$ (10,581,426)</u>	<u>(34.7) %</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	\$ 21,253,448	\$ 21,650,492	\$ (397,044)	(1.8) %
Direct	24,709	24,055	654	2.7
Interest & Penalty	23,766	27,978	(4,212)	(15.1)
Tax on Commissions	2,651	2,076	575	27.7
	<u>21,304,574</u>	<u>21,704,601</u>	<u>(400,027)</u>	<u>(1.8)</u>
<b>Estate Tax</b>				
Receipts	133,982,573	123,112,469	10,870,104	8.8
Refunds	(10,443,187)	(9,053,873)	(1,389,314)	(15.3)
	<u>123,539,386</u>	<u>114,058,596</u>	<u>9,480,790</u>	<u>8.3</u>
General Fund	<u>\$ 144,843,960</u>	<u>\$ 135,763,197</u>	<u>\$ 9,080,763</u>	<u>6.7 %</u>