

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

Month of May

	<u>2016</u>	<u>2015</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,099,684	\$ 4,123,164	\$ (23,480)	(0.6) %
Direct	2,906	4,181	(1,275)	(30.5)
Interest & Penalty	4,799	5,692	(893)	(15.7)
Tax on Commissions	108	305	(197)	(64.6)
	<u>4,107,497</u>	<u>4,133,342</u>	<u>(25,845)</u>	<u>(0.6)</u>
Estate Tax				
Receipts	16,578,554	13,123,094	3,455,460	26.3
Refunds	(914,580)	(1,275,101)	360,521	28.3
	<u>15,663,974</u>	<u>11,847,993</u>	<u>3,815,981</u>	<u>32.2</u>
General Fund	<u>\$ 19,771,471</u>	<u>\$ 15,981,335</u>	<u>\$ 3,790,136</u>	<u>23.7 %</u>

Fiscal Year to Date

	<u>2016</u>	<u>2015</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 44,804,307	\$ 40,597,294	\$ 4,207,013	10.4 %
Direct	80,459	56,347	24,112	42.8
Interest & Penalty	69,986	62,283	7,703	12.4
Tax on Commissions	15,350	3,558	11,792	100.0 +
	<u>44,970,102</u>	<u>40,719,482</u>	<u>4,250,620</u>	<u>10.4</u>
Estate Tax				
Receipts	212,116,295	194,422,208	17,694,087	9.1
Refunds	(17,745,736)	(14,589,797)	(3,155,939)	(21.6)
	<u>194,370,559</u>	<u>179,832,411</u>	<u>14,538,148</u>	<u>8.1</u>
General Fund	<u>\$ 239,340,661</u>	<u>\$ 220,551,893</u>	<u>\$ 18,788,768</u>	<u>8.5 %</u>