

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

Month of October

	<u>2015</u>	<u>2014</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,090,738	\$ 4,716,580	\$ (625,842)	(13.3) %
Direct	8,661	8,065	596	7.4
Interest & Penalty	3,714	8,137	(4,423)	(54.4)
Tax on Commissions	95	424	(329)	(77.6)
	<u>4,103,208</u>	<u>4,733,206</u>	<u>(629,998)</u>	<u>(13.3)</u>
Estate Tax				
Receipts	23,723,721	17,802,627	5,921,094	33.3
Refunds	<u>(1,265,818)</u>	<u>(936,866)</u>	<u>(328,952)</u>	<u>(35.1)</u>
	<u>22,457,903</u>	<u>16,865,761</u>	<u>5,592,142</u>	<u>33.2</u>
General Fund	<u><u>\$ 26,561,111</u></u>	<u><u>\$ 21,598,967</u></u>	<u><u>\$ 4,962,144</u></u>	<u><u>23.0 %</u></u>

Fiscal Year to Date

	<u>2016</u>	<u>2015</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 13,381,987	\$ 14,290,916	\$ (908,929)	(6.4) %
Direct	15,227	19,994	(4,767)	(23.8)
Interest & Penalty	17,473	19,316	(1,843)	(9.5)
Tax on Commissions	673	769	(96)	(12.5)
	<u>13,415,360</u>	<u>14,330,995</u>	<u>(915,635)</u>	<u>(6.4)</u>
Estate Tax				
Receipts	73,078,893	83,628,880	(10,549,987)	(12.6)
Refunds	<u>(5,101,302)</u>	<u>(5,893,319)</u>	<u>792,017</u>	<u>13.4</u>
	<u>67,977,591</u>	<u>77,735,561</u>	<u>(9,757,970)</u>	<u>(12.6)</u>
General Fund	<u><u>\$ 81,392,951</u></u>	<u><u>\$ 92,066,556</u></u>	<u><u>\$ (10,673,605)</u></u>	<u><u>(11.6) %</u></u>