

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

**Month of December**

	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 3,953,037	\$ 3,656,627	\$ 296,410	8.1 %
Direct	4,772	2,699	2,073	76.8
Interest & Penalty	9,731	3,862	5,869	100.0 +
Tax on Commissions	205	1,847	(1,642)	(88.9)
	<u>3,967,745</u>	<u>3,665,035</u>	<u>302,710</u>	<u>8.3</u>
<b>Estate Tax</b>				
Receipts	20,117,767	18,514,515	1,603,252	8.7
Refunds	(1,048,937)	(2,300,169)	1,251,232	54.4
	<u>19,068,830</u>	<u>16,214,346</u>	<u>2,854,484</u>	<u>17.6</u>
General Fund	<u>\$ 23,036,575</u>	<u>\$ 19,879,381</u>	<u>\$ 3,157,194</u>	<u>15.9 %</u>

**Fiscal Year to Date**

	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 20,789,863	\$ 21,253,448	\$ (463,585)	(2.2) %
Direct	23,991	24,709	(718)	(2.9)
Interest & Penalty	53,245	23,766	29,479	100.0 +
Tax on Commissions	2,073	2,651	(578)	(21.8)
	<u>20,869,172</u>	<u>21,304,574</u>	<u>(435,402)</u>	<u>(2.0)</u>
<b>Estate Tax</b>				
Receipts	106,499,733	133,982,573	(27,482,840)	(20.5)
Refunds	(7,780,174)	(10,443,187)	2,663,013	25.5
	<u>98,719,559</u>	<u>123,539,386</u>	<u>(24,819,827)</u>	<u>(20.1)</u>
General Fund	<u>\$ 119,588,731</u>	<u>\$ 144,843,960</u>	<u>\$ (25,255,229)</u>	<u>(17.4) %</u>