

Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Fiscal Year to Date February 2017 and 2016

Month of February

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,949,549	\$ 3,354,744	\$ 1,594,805	47.5 %
Direct	8,318	39,906	(31,588)	(79.2)
Interest & Penalty	2,735	1,465	1,270	86.7
Tax on Commissions	528	457	71	15.5
	<u>4,961,130</u>	<u>3,396,572</u>	<u>1,564,558</u>	<u>46.1</u>
Estate Tax				
Receipts	16,064,512	22,825,141	(6,760,629)	(29.6)
Refunds	(1,359,730)	(1,401,913)	42,183	3.0
	<u>14,704,782</u>	<u>21,423,228</u>	<u>(6,718,446)</u>	<u>(31.4)</u>
General Fund	<u>\$ 19,665,912</u>	<u>\$ 24,819,800</u>	<u>\$ (5,153,888)</u>	<u>(20.8) %</u>

Fiscal Year to Date

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 30,806,756	\$ 29,860,248	\$ 946,508	3.2 %
Direct	36,966	64,252	(27,286)	(42.5)
Interest & Penalty	61,924	40,999	20,925	51.0
Tax on Commissions	2,952	8,936	(5,984)	(67.0)
	<u>30,908,598</u>	<u>29,974,435</u>	<u>934,163</u>	<u>3.1</u>
Estate Tax				
Receipts	135,617,641	173,346,047	(37,728,406)	(21.8)
Refunds	(9,969,318)	(12,987,699)	3,018,381	23.2
	<u>125,648,323</u>	<u>160,358,348</u>	<u>(34,710,025)</u>	<u>(21.6)</u>
General Fund	<u>\$ 156,556,921</u>	<u>\$ 190,332,783</u>	<u>\$ (33,775,862)</u>	<u>(17.7) %</u>