

Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Fiscal Year to Date June 2017 and 2016
(Subject to Year End Adjustments)

Month of June

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 5,167,835	\$ 4,958,549	\$ 209,286	4.2 %
Direct	4,193	8,186	(3,993)	(48.8)
Interest & Penalty	1,945	3,857	(1,912)	(49.6)
Tax on Commissions	1,738	74,416	(72,678)	(97.7)
	<u>5,175,711</u>	<u>5,045,008</u>	<u>130,703</u>	<u>2.6</u>
Estate Tax				
Receipts	7,233,852	15,055,971	(7,822,119)	(52.0)
Refunds	(1,087,413)	(2,364,571)	1,277,158	54.0
	<u>6,146,439</u>	<u>12,691,400</u>	<u>(6,544,961)</u>	<u>(51.6)</u>
General Fund	<u>\$ 11,322,150</u>	<u>\$ 17,736,408</u>	<u>\$ (6,414,258)</u>	<u>(36.2) %</u>

Fiscal Year to Date

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 48,257,286	\$ 49,762,856	\$ (1,505,570)	(3.0) %
Direct	60,301	88,645	(28,344)	(32.0)
Interest & Penalty	102,102	73,843	28,259	38.3
Tax on Commissions	6,856	89,766	(82,910)	(92.4)
	<u>48,426,545</u>	<u>50,015,110</u>	<u>(1,588,565)</u>	<u>(3.2)</u>
Estate Tax				
Receipts	190,180,575	227,172,266	(36,991,691)	(16.3)
Refunds	(15,134,666)	(20,110,307)	4,975,641	24.7
	<u>175,045,909</u>	<u>207,061,959</u>	<u>(32,016,050)</u>	<u>(15.5)</u>
General Fund	<u>\$ 223,472,454</u>	<u>\$ 257,077,069</u>	<u>\$ (33,604,615)</u>	<u>(13.1) %</u>