

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

Month of October

	<u>2016</u>	<u>2015</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,316,853	\$ 4,090,738	\$ 226,115	5.5 %
Direct	6,585	8,661	(2,076)	(24.0)
Interest & Penalty	20,678	3,714	16,964	100.0 +
Tax on Commissions	248	95	153	100.0 +
	<u>4,344,364</u>	<u>4,103,208</u>	<u>241,156</u>	<u>5.9</u>
Estate Tax				
Receipts	8,940,755	23,723,721	(14,782,966)	(62.3)
Refunds	<u>(1,547,131)</u>	<u>(1,265,818)</u>	<u>(281,313)</u>	<u>(22.2)</u>
	<u>7,393,624</u>	<u>22,457,903</u>	<u>(15,064,279)</u>	<u>(67.1)</u>
General Fund	<u>\$ 11,737,988</u>	<u>\$ 26,561,111</u>	<u>\$ (14,823,123)</u>	<u>(55.8) %</u>

Fiscal Year to Date

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 13,504,924	\$ 13,381,987	\$ 122,937	0.9 %
Direct	14,966	15,227	(261)	(1.7)
Interest & Penalty	40,715	17,473	23,242	100.0 +
Tax on Commissions	1,779	673	1,106	100.0 +
	<u>13,562,384</u>	<u>13,415,360</u>	<u>147,024</u>	<u>1.1</u>
Estate Tax				
Receipts	67,597,880	73,078,893	(5,481,013)	(7.5)
Refunds	<u>(5,960,817)</u>	<u>(5,101,302)</u>	<u>(859,515)</u>	<u>(16.8)</u>
	<u>61,637,063</u>	<u>67,977,591</u>	<u>(6,340,528)</u>	<u>(9.3)</u>
General Fund	<u>\$ 75,199,447</u>	<u>\$ 81,392,951</u>	<u>\$ (6,193,504)</u>	<u>(7.6) %</u>