

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

Month of September

	<u>2016</u>	<u>2015</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 5,236,278	\$ 4,347,962	\$ 888,316	20.4 %
Direct	2,196	8,225	(6,029)	(73.3)
Interest & Penalty	15,705	7,481	8,224	100.0 +
Tax on Commissions	358	22	336	100.0 +
	<u>5,254,537</u>	<u>4,363,690</u>	<u>890,847</u>	<u>20.4</u>
Estate Tax				
Receipts	17,684,267	15,268,895	2,415,372	15.8
Refunds	(792,478)	(1,898,070)	1,105,592	58.2
	<u>16,891,789</u>	<u>13,370,825</u>	<u>3,520,964</u>	<u>26.3</u>
General Fund	<u>\$ 22,146,326</u>	<u>\$ 17,734,515</u>	<u>\$ 4,411,811</u>	<u>24.9 %</u>

Fiscal Year to Date

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 9,188,071	\$ 9,291,249	\$ (103,178)	(1.1) %
Direct	8,381	6,566	1,815	27.6
Interest & Penalty	20,037	13,759	6,278	45.6
Tax on Commissions	1,531	578	953	100.0 +
	<u>9,218,020</u>	<u>9,312,152</u>	<u>(94,132)</u>	<u>(1.0)</u>
Estate Tax				
Receipts	58,657,125	49,355,172	9,301,953	18.8
Refunds	(4,413,686)	(3,835,484)	(578,202)	(15.1)
	<u>54,243,439</u>	<u>45,519,688</u>	<u>8,723,751</u>	<u>19.2</u>
General Fund	<u>\$ 63,461,459</u>	<u>\$ 54,831,840</u>	<u>\$ 8,629,619</u>	<u>15.7 %</u>