

**Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Fiscal Year Ended June 2017 and 2016**

July Accrual

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,521,246	\$ 5,058,428	\$ (537,182)	(10.6) %
Direct	7,351	207	7,144	100.0 +
Interest & Penalty	1,834	6,915	(5,081)	(73.5)
Tax on Commissions	19	(79,593)	79,612	100.0 +
	<u>4,530,450</u>	<u>4,985,957</u>	<u>(455,507)</u>	<u>(9.1)</u>
Estate Tax				
Receipts	(56,147)	(134,076)	77,929	58.1
Refunds	-	3,340	(3,340)	(100.0)
	<u>(56,147)</u>	<u>(130,736)</u>	<u>74,589</u>	<u>(57.1)</u>
General Fund	<u>\$ 4,474,303</u>	<u>\$ 4,855,221</u>	<u>\$ (380,918)</u>	<u>(7.8) %</u>

Fiscal Year to Date

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 52,778,532	\$ 54,821,284	\$ (2,042,752)	(3.7) %
Direct	67,652	88,852	(21,200)	(23.9)
Interest & Penalty	103,936	80,758	23,178	28.7
Tax on Commissions	6,875	10,173	(3,298)	(32.4)
	<u>52,956,995</u>	<u>55,001,067</u>	<u>(2,044,072)</u>	<u>(3.7)</u>
Estate Tax				
Receipts	190,124,428	227,038,190	(36,913,762)	(16.3)
Refunds	(15,134,666)	(20,106,967)	4,972,301	24.7
	<u>174,989,762</u>	<u>206,931,223</u>	<u>(31,941,461)</u>	<u>(15.4)</u>
General Fund	<u>\$ 227,946,757</u>	<u>\$ 261,932,290</u>	<u>\$ (33,985,533)</u>	<u>(13.0) %</u>