

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

Month of December

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 6,489,956	\$ 3,953,037	\$ 2,536,919	64.2 %
Direct	10,412	4,772	5,640	100.0 +
Interest & Penalty	1,706	9,731	(8,025)	(82.5)
Tax on Commissions	893	205	688	100.0 +
	<u>6,502,967</u>	<u>3,967,745</u>	<u>2,535,222</u>	<u>63.9</u>
Estate Tax				
Receipts	5,238,218	20,117,767	(14,879,549)	(74.0)
Refunds	(335,532)	(1,048,937)	713,405	68.0
	<u>4,902,686</u>	<u>19,068,830</u>	<u>(14,166,144)</u>	<u>(74.3)</u>
General Fund	<u>\$ 11,405,653</u>	<u>\$ 23,036,575</u>	<u>\$ (11,630,922)</u>	<u>(50.5) %</u>

Fiscal Year to Date

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 26,210,334	\$ 20,789,863	\$ 5,420,471	26.1 %
Direct	46,123	23,991	22,132	92.3
Interest & Penalty	28,130	53,245	(25,115)	(47.2)
Tax on Commissions	3,266	2,073	1,193	57.5
	<u>26,287,853</u>	<u>20,869,172</u>	<u>5,418,681</u>	<u>26.0</u>
Estate Tax				
Receipts	80,459,406	106,499,733	(26,040,327)	(24.5)
Refunds	(6,678,166)	(7,780,174)	1,102,008	14.2
	<u>73,781,240</u>	<u>98,719,559</u>	<u>(24,938,319)</u>	<u>(25.3)</u>
General Fund	<u>\$ 100,069,093</u>	<u>\$ 119,588,731</u>	<u>\$ (19,519,638)</u>	<u>(16.3) %</u>