

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

**Month of November**

	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 4,795,889	\$ 3,331,902	\$ 1,463,987	43.9 %
Direct	26,611	4,253	22,358	100.0 +
Interest & Penalty	7,231	2,799	4,432	100.0 +
Tax on Commissions	1,228	89	1,139	100.0 +
	<u>4,830,959</u>	<u>3,339,043</u>	<u>1,491,916</u>	<u>44.7</u>
<b>Estate Tax</b>				
Receipts	20,113,797	18,784,086	1,329,711	7.1
Refunds	<u>(1,565,022)</u>	<u>(770,420)</u>	<u>(794,602)</u>	<u>(100.0) +</u>
	<u>18,548,775</u>	<u>18,013,666</u>	<u>535,109</u>	<u>3.0</u>
General Fund	<u>\$ 23,379,734</u>	<u>\$ 21,352,709</u>	<u>\$ 2,027,025</u>	<u>9.5 %</u>

**Fiscal Year to Date**

	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 19,720,378	\$ 16,836,826	\$ 2,883,552	17.1 %
Direct	35,711	19,219	16,492	85.8
Interest & Penalty	26,424	43,514	(17,090)	(39.3)
Tax on Commissions	2,373	1,868	505	27.0
	<u>19,784,886</u>	<u>16,901,427</u>	<u>2,883,459</u>	<u>17.1</u>
<b>Estate Tax</b>				
Receipts	75,221,188	86,381,966	(11,160,778)	(12.9)
Refunds	<u>(6,342,634)</u>	<u>(6,731,237)</u>	<u>388,603</u>	<u>5.8</u>
	<u>68,878,554</u>	<u>79,650,729</u>	<u>(10,772,175)</u>	<u>(13.5)</u>
General Fund	<u>\$ 88,663,440</u>	<u>\$ 96,552,156</u>	<u>\$ (7,888,716)</u>	<u>(8.2) %</u>