

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

Month of October

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,962,798	\$ 4,316,853	\$ 645,945	15.0 %
Direct	3,183	6,585	(3,402)	(51.7)
Interest & Penalty	2,136	20,678	(18,542)	(89.7)
Tax on Commissions	422	248	174	70.2
	<u>4,968,539</u>	<u>4,344,364</u>	<u>624,175</u>	<u>14.4</u>
Estate Tax				
Receipts	16,365,072	8,940,755	7,424,317	83.0
Refunds	<u>(1,427,734)</u>	<u>(1,547,131)</u>	<u>119,397</u>	<u>7.7</u>
	<u>14,937,338</u>	<u>7,393,624</u>	<u>7,543,714</u>	<u>100.0 +</u>
General Fund	<u>\$ 19,905,877</u>	<u>\$ 11,737,988</u>	<u>\$ 8,167,889</u>	<u>69.6 %</u>

Fiscal Year to Date

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 14,924,489	\$ 13,504,924	\$ 1,419,565	10.5 %
Direct	9,100	14,966	(5,866)	(39.2)
Interest & Penalty	19,193	40,715	(21,522)	(52.9)
Tax on Commissions	1,145	1,779	(634)	(35.6)
	<u>14,953,927</u>	<u>13,562,384</u>	<u>1,391,543</u>	<u>10.3</u>
Estate Tax				
Receipts	55,107,391	67,597,880	(12,490,489)	(18.5)
Refunds	<u>(4,777,612)</u>	<u>(5,960,817)</u>	<u>1,183,205</u>	<u>19.8</u>
	<u>50,329,779</u>	<u>61,637,063</u>	<u>(11,307,284)</u>	<u>(18.3)</u>
General Fund	<u>\$ 65,283,706</u>	<u>\$ 75,199,447</u>	<u>\$ (9,915,741)</u>	<u>(13.2) %</u>