

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

Month of September

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 5,437,301	\$ 5,236,278	\$ 201,023	3.8 %
Direct	3,093	2,196	897	40.8
Interest & Penalty	10,276	15,705	(5,429)	(34.6)
Tax on Commissions	594	358	236	65.9
	<u>5,451,264</u>	<u>5,254,537</u>	<u>196,727</u>	<u>3.7</u>
Estate Tax				
Receipts	10,732,912	17,684,267	(6,951,355)	(39.3)
Refunds	(635,809)	(792,478)	156,669	19.8
	<u>10,097,103</u>	<u>16,891,789</u>	<u>(6,794,686)</u>	<u>(40.2)</u>
General Fund	<u>\$ 15,548,367</u>	<u>\$ 22,146,326</u>	<u>\$ (6,597,959)</u>	<u>(29.8) %</u>

Fiscal Year to Date

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 9,961,691	\$ 9,188,071	\$ 773,620	8.4 %
Direct	5,917	8,381	(2,464)	(29.4)
Interest & Penalty	17,057	20,037	(2,980)	(14.9)
Tax on Commissions	723	1,531	(808)	(52.8)
	<u>9,985,388</u>	<u>9,218,020</u>	<u>767,368</u>	<u>8.3</u>
Estate Tax				
Receipts	38,742,319	58,657,125	(19,914,806)	(34.0)
Refunds	(3,349,878)	(4,413,686)	1,063,808	24.1
	<u>35,392,441</u>	<u>54,243,439</u>	<u>(18,850,998)</u>	<u>(34.8)</u>
General Fund	<u>\$ 45,377,829</u>	<u>\$ 63,461,459</u>	<u>\$ (18,083,630)</u>	<u>(28.5) %</u>