

**Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Fiscal Year to Date April 2019 and 2018**

Month of April

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 5,680,637	\$ 5,128,141	\$ 552,496	10.8 %
Direct	8,620	(10,447)	19,067	100.0 +
Interest & Penalty	7,322	6,116	1,206	19.7
Tax on Commissions	41	420	(379)	(90.2)
	<u>5,696,620</u>	<u>5,124,230</u>	<u>572,390</u>	<u>11.2</u>
Estate Tax				
Receipts	9,985,740	6,605,206	3,380,534	51.2
Refunds	(1,341,246)	(1,043,065)	(298,181)	28.6
	<u>8,644,494</u>	<u>5,562,141</u>	<u>3,082,353</u>	<u>55.4</u>
General Fund	<u>\$ 14,341,114</u>	<u>\$ 10,686,371</u>	<u>\$ 3,654,743</u>	<u>34.2 %</u>

Fiscal Year to Date

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 49,661,598	\$ 44,200,831	\$ 5,460,767	12.4 %
Direct	89,397	51,567	37,830	73.4
Interest & Penalty	75,895	58,099	17,796	30.6
Tax on Commissions	3,465	4,736	(1,271)	(26.8)
	<u>49,830,355</u>	<u>44,315,233</u>	<u>5,515,122</u>	<u>12.4</u>
Estate Tax				
Receipts	124,842,130	141,037,812	(16,195,682)	(11.5)
Refunds	(18,604,271)	(12,691,141)	(5,913,130)	46.6
	<u>106,237,859</u>	<u>128,346,671</u>	<u>(22,108,812)</u>	<u>(17.2)</u>
General Fund	<u>\$ 156,068,214</u>	<u>\$ 172,661,904</u>	<u>\$ (16,593,690)</u>	<u>(9.6) %</u>