

Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Fiscal Year to Date December 2018 and 2017

Month of December

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 6,273,243	\$ 6,489,956	\$ (216,713)	(3.3) %
Direct	44,161	10,412	33,749	100.0 +
Interest & Penalty	7,951	1,706	6,245	100.0 +
Tax on Commissions	378	893	(515)	(57.7)
	<u>6,325,733</u>	<u>6,502,967</u>	<u>(177,234)</u>	<u>(2.7)</u>
Estate Tax				
Receipts	18,506,400	5,238,218	13,268,182	100.0 +
Refunds	(1,784,471)	(335,532)	(1,448,939)	(100.0) +
	<u>16,721,929</u>	<u>4,902,686</u>	<u>11,819,243</u>	<u>100.0 +</u>
General Fund	<u>\$ 23,047,662</u>	<u>\$ 11,405,653</u>	<u>\$ 11,642,009</u>	<u>100.0+ %</u>

Fiscal Year to Date

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 27,760,267	\$ 26,210,334	\$ 1,549,933	5.9 %
Direct	60,223	46,123	14,100	30.6
Interest & Penalty	40,118	28,130	11,988	42.6
Tax on Commissions	1,807	3,266	(1,459)	(44.7)
	<u>27,862,415</u>	<u>26,287,853</u>	<u>1,574,562</u>	<u>6.0</u>
Estate Tax				
Receipts	79,646,507	80,459,406	(812,899)	(1.0)
Refunds	(12,815,487)	(6,678,166)	(6,137,321)	91.9
	<u>66,831,020</u>	<u>73,781,240</u>	<u>(6,950,220)</u>	<u>(9.4)</u>
General Fund	<u>\$ 94,693,435</u>	<u>\$ 100,069,093</u>	<u>\$ (5,375,658)</u>	<u>(5.4) %</u>