

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

Month of February

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,341,677	\$ 4,947,923	\$ (606,246)	(12.3) %
Direct	3,784	5,728	(1,944)	(33.9)
Interest & Penalty	4,765	7,904	(3,139)	(39.7)
Tax on Commissions	201	216	(15)	(6.9)
	<u>4,350,427</u>	<u>4,961,771</u>	<u>(611,344)</u>	<u>(12.3)</u>
Estate Tax				
Receipts	11,802,100	9,546,131	2,255,969	23.6
Refunds	<u>(1,189,447)</u>	<u>(1,017,700)</u>	<u>(171,747)</u>	<u>16.9</u>
	<u>10,612,653</u>	<u>8,528,431</u>	<u>2,084,222</u>	<u>24.4</u>
General Fund	<u>\$ 14,963,080</u>	<u>\$ 13,490,202</u>	<u>\$ 1,472,878</u>	<u>10.9 %</u>

Fiscal Year to Date

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 39,830,010	\$ 35,071,996	\$ 4,758,014	13.6 %
Direct	72,221	57,335	14,886	26.0
Interest & Penalty	63,051	38,556	24,495	63.5
Tax on Commissions	3,065	3,968	(903)	(22.8)
	<u>39,968,347</u>	<u>35,171,855</u>	<u>4,796,492</u>	<u>13.6</u>
Estate Tax				
Receipts	107,797,987	117,359,371	(9,561,384)	(8.1)
Refunds	<u>(15,761,524)</u>	<u>(10,196,918)</u>	<u>(5,564,606)</u>	<u>54.6</u>
	<u>92,036,463</u>	<u>107,162,453</u>	<u>(15,125,990)</u>	<u>(14.1)</u>
General Fund	<u>\$ 132,004,810</u>	<u>\$ 142,334,308</u>	<u>\$ (10,329,498)</u>	<u>(7.3) %</u>