

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

Month of January

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 7,728,066	\$ 3,913,739	\$ 3,814,327	97.5 %
Direct	8,214	5,484	2,730	49.8
Interest & Penalty	18,168	2,522	15,646	100.0 +
Tax on Commissions	1,057	486	571	100.0 +
	<u>7,755,505</u>	<u>3,922,231</u>	<u>3,833,274</u>	<u>97.7</u>
Estate Tax				
Receipts	16,349,380	27,353,834	(11,004,454)	(40.2)
Refunds	(1,756,590)	(2,501,052)	744,462	(29.8)
	<u>14,592,790</u>	<u>24,852,782</u>	<u>(10,259,992)</u>	<u>(41.3)</u>
General Fund	<u>\$ 22,348,295</u>	<u>\$ 28,775,013</u>	<u>\$ (6,426,718)</u>	<u>(22.3) %</u>

Fiscal Year to Date

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 35,488,333	\$ 30,124,073	\$ 5,364,260	17.8 %
Direct	68,437	51,607	16,830	32.6
Interest & Penalty	58,286	30,652	27,634	90.2
Tax on Commissions	2,864	3,752	(888)	(23.7)
	<u>35,617,920</u>	<u>30,210,084</u>	<u>5,407,836</u>	<u>17.9</u>
Estate Tax				
Receipts	95,995,887	107,813,240	(11,817,353)	(11.0)
Refunds	(14,572,077)	(9,179,218)	(5,392,859)	58.8
	<u>81,423,810</u>	<u>98,634,022</u>	<u>(17,210,212)</u>	<u>(17.4)</u>
General Fund	<u>\$ 117,041,730</u>	<u>\$ 128,844,106</u>	<u>\$ (11,802,376)</u>	<u>(9.2) %</u>