

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

Month of March

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,150,951	\$ 4,000,694	\$ 150,257	3.8 %
Direct	8,556	4,679	3,877	82.9
Interest & Penalty	5,522	13,427	(7,905)	(58.9)
Tax on Commissions	359	348	11	3.2
	<u>4,165,388</u>	<u>4,019,148</u>	<u>146,240</u>	<u>3.6</u>
Estate Tax				
Receipts	7,058,403	17,073,235	(10,014,832)	(58.7)
Refunds	(1,501,501)	(1,451,158)	(50,343)	3.5
	<u>5,556,902</u>	<u>15,622,077</u>	<u>(10,065,175)</u>	<u>(64.4)</u>
General Fund	<u>\$ 9,722,290</u>	<u>\$ 19,641,225</u>	<u>\$ (9,918,935)</u>	<u>(50.5) %</u>

Fiscal Year to Date

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 43,980,961	\$ 39,072,690	\$ 4,908,271	12.6 %
Direct	80,777	62,014	18,763	30.3
Interest & Penalty	68,573	51,983	16,590	31.9
Tax on Commissions	3,424	4,316	(892)	(20.7)
	<u>44,133,735</u>	<u>39,191,003</u>	<u>4,942,732</u>	<u>12.6</u>
Estate Tax				
Receipts	114,856,390	134,432,606	(19,576,216)	(14.6)
Refunds	(17,263,025)	(11,648,076)	(5,614,949)	48.2
	<u>97,593,365</u>	<u>122,784,530</u>	<u>(25,191,165)</u>	<u>(20.5)</u>
General Fund	<u>\$ 141,727,100</u>	<u>\$ 161,975,533</u>	<u>\$ (20,248,433)</u>	<u>(12.5) %</u>