

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

**Month of November**

	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 8,228,699	\$ 4,795,889	\$ 3,432,810	71.6 %
Direct	5,328	26,611	(21,283)	(80.0)
Interest & Penalty	7,320	7,231	89	1.2
Tax on Commissions	523	1,228	(705)	(57.4)
	<u>8,241,870</u>	<u>4,830,959</u>	<u>3,410,911</u>	<u>70.6</u>
<b>Estate Tax</b>				
Receipts	14,013,189	20,113,797	(6,100,608)	(30.3)
Refunds	(360,990)	(1,565,022)	1,204,032	76.9
	<u>13,652,199</u>	<u>18,548,775</u>	<u>(4,896,576)</u>	<u>(26.4)</u>
General Fund	<u>\$ 21,894,069</u>	<u>\$ 23,379,734</u>	<u>\$ (1,485,665)</u>	<u>(6.4) %</u>

**Fiscal Year to Date**

	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 21,487,024	\$ 19,720,378	\$ 1,766,646	9.0 %
Direct	16,062	35,711	(19,649)	(55.0)
Interest & Penalty	32,167	26,424	5,743	21.7
Tax on Commissions	1,429	2,373	(944)	(39.8)
	<u>21,536,682</u>	<u>19,784,886</u>	<u>1,751,796</u>	<u>8.9</u>
<b>Estate Tax</b>				
Receipts	61,140,107	75,221,188	(14,081,081)	(18.7)
Refunds	(11,031,016)	(6,342,634)	(4,688,382)	(73.9)
	<u>50,109,091</u>	<u>68,878,554</u>	<u>(18,769,463)</u>	<u>(27.3)</u>
General Fund	<u>\$ 71,645,773</u>	<u>\$ 88,663,440</u>	<u>\$ (17,017,667)</u>	<u>(19.2) %</u>