

Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Fiscal Year to Date June 2019 and 2018
(Subject to Year End Adjustments)

Month of June

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 5,195,962	\$ 4,774,787	\$ 421,175	8.8 %
Direct	3,467	5,403	(1,936)	(35.8)
Interest & Penalty	1,564	6,564	(5,000)	(76.2)
Tax on Commissions	197	155	42	27.1
	<u>5,201,190</u>	<u>4,786,909</u>	<u>414,281</u>	<u>8.7</u>
Estate Tax				
Receipts	7,092,651	6,324,750	767,901	12.1
Refunds	(150,826)	(386,194)	235,368	60.9
	<u>6,941,825</u>	<u>5,938,556</u>	<u>1,003,269</u>	<u>16.9</u>
General Fund	<u>\$ 12,143,015</u>	<u>\$ 10,725,465</u>	<u>\$ 1,417,550</u>	<u>13.2 %</u>

Fiscal Year to Date

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 59,523,558	\$ 52,256,340	\$ 7,267,218	13.9 %
Direct	101,118	63,868	37,250	58.3
Interest & Penalty	81,888	75,877	6,011	7.9
Tax on Commissions	3,976	5,392	(1,416)	(26.3)
	<u>59,710,540</u>	<u>52,401,477</u>	<u>7,309,063</u>	<u>13.9</u>
Estate Tax				
Receipts	138,077,413	169,909,755	(31,832,342)	(18.7)
Refunds	(21,474,921)	(13,865,969)	(7,608,952)	(54.9)
	<u>116,602,492</u>	<u>156,043,786</u>	<u>(39,441,294)</u>	<u>(25.3)</u>
General Fund	<u>\$ 176,313,032</u>	<u>\$ 208,445,263</u>	<u>\$ (32,132,231)</u>	<u>(15.4) %</u>