

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

Month of May

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,665,998	\$ 3,280,722	\$ 1,385,276	42.2 %
Direct	8,254	6,898	1,356	19.7
Interest & Penalty	4,429	11,214	(6,785)	(60.5)
Tax on Commissions	314	501	(187)	(37.3)
	<u>4,678,995</u>	<u>3,299,335</u>	<u>1,379,660</u>	<u>41.8</u>
Estate Tax				
Receipts	6,142,632	22,547,193	(16,404,561)	(72.8)
Refunds	(2,719,824)	(788,634)	(1,931,190)	100.0 +
	<u>3,422,808</u>	<u>21,758,559</u>	<u>(18,335,751)</u>	<u>(84.3)</u>
General Fund	<u>\$ 8,101,803</u>	<u>\$ 25,057,894</u>	<u>\$ (16,956,091)</u>	<u>(67.7) %</u>

Fiscal Year to Date

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 54,327,596	\$ 47,481,553	\$ 6,846,043	14.4 %
Direct	97,651	58,465	39,186	67.0
Interest & Penalty	80,324	69,313	11,011	15.9
Tax on Commissions	3,779	5,237	(1,458)	(27.8)
	<u>54,509,350</u>	<u>47,614,568</u>	<u>6,894,782</u>	<u>14.5</u>
Estate Tax				
Receipts	130,984,762	163,585,005	(32,600,243)	(19.9)
Refunds	(21,324,095)	(13,479,775)	(7,844,320)	58.2
	<u>109,660,667</u>	<u>150,105,230</u>	<u>(40,444,563)</u>	<u>(26.9)</u>
General Fund	<u>\$ 164,170,017</u>	<u>\$ 197,719,798</u>	<u>\$ (33,549,781)</u>	<u>(17.0) %</u>