

Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Fiscal Year to Date April 2017 and 2016

Month of April

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,239,658	\$ 5,439,728	\$ (1,200,070)	(22.1) %
Direct	7,052	6,755	297	4.4
Interest & Penalty	8,055	4,168	3,887	93.3
Tax on Commissions	1,065	626	439	70.1
	<u>4,255,830</u>	<u>5,451,277</u>	<u>(1,195,447)</u>	<u>(21.9)</u>
Estate Tax				
Receipts	13,614,397	9,009,970	4,604,427	51.1
Refunds	<u>(1,300,646)</u>	<u>(2,127,901)</u>	<u>827,255</u>	<u>38.9</u>
	<u>12,313,751</u>	<u>6,882,069</u>	<u>5,431,682</u>	<u>78.9</u>
General Fund	<u>\$ 16,569,581</u>	<u>\$ 12,333,346</u>	<u>\$ 4,236,235</u>	<u>34.3 %</u>

Fiscal Year to Date

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 39,295,116	\$ 40,704,623	\$ (1,409,507)	(3.5) %
Direct	50,241	77,553	(27,312)	(35.2)
Interest & Penalty	78,150	65,187	12,963	19.9
Tax on Commissions	4,038	15,242	(11,204)	(73.5)
	<u>39,427,545</u>	<u>40,862,605</u>	<u>(1,435,060)</u>	<u>(3.5)</u>
Estate Tax				
Receipts	163,328,100	195,537,741	(32,209,641)	(16.5)
Refunds	<u>(12,790,250)</u>	<u>(16,831,156)</u>	<u>4,040,906</u>	<u>24.0</u>
	<u>150,537,850</u>	<u>178,706,585</u>	<u>(28,168,735)</u>	<u>(15.8)</u>
General Fund	<u>\$ 189,965,395</u>	<u>\$ 219,569,190</u>	<u>\$ (29,603,795)</u>	<u>(13.5) %</u>