

**Comptroller of Maryland  
Revenue Administration Division  
Inheritance and Estate Tax Comparative Summary  
For The Month and Fiscal Year to Date August 2016 and 2015**

**Month of August**

	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 3,951,793	\$ 4,943,287	\$ (991,494)	(20.1) %
Direct	6,185	(1,659)	7,844	(100.0) +
Interest & Penalty	4,332	6,278	(1,946)	(31.0)
Tax on Commissions	1,173	556	617	100.0 +
	<u>3,963,483</u>	<u>4,948,462</u>	<u>(984,979)</u>	<u>(19.9)</u>
<b>Estate Tax</b>				
Receipts	15,502,481	20,860,395	(5,357,914)	(25.7)
Refunds	(2,396,038)	(1,308,203)	(1,087,835)	(83.2)
	<u>13,106,443</u>	<u>19,552,192</u>	<u>(6,445,749)</u>	<u>(33.0)</u>
General Fund	<u>\$ 17,069,926</u>	<u>\$ 24,500,654</u>	<u>\$ (7,430,728)</u>	<u>(30.3) %</u>

**Fiscal Year to Date**

	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 3,951,793	\$ 4,943,287	\$ (991,494)	(20.1) %
Direct	6,185	(1,659)	7,844	(100.0) +
Interest & Penalty	4,332	6,278	(1,946)	(31.0)
Tax on Commissions	1,173	556	617	100.0 +
	<u>3,963,483</u>	<u>4,948,462</u>	<u>(984,979)</u>	<u>(19.9)</u>
<b>Estate Tax</b>				
Receipts	40,972,858	34,086,277	6,886,581	20.2
Refunds	(3,621,208)	(1,937,414)	(1,683,794)	(86.9)
	<u>37,351,650</u>	<u>32,148,863</u>	<u>5,202,787</u>	<u>16.2</u>
General Fund	<u>\$ 41,315,133</u>	<u>\$ 37,097,325</u>	<u>\$ 4,217,808</u>	<u>11.4 %</u>