

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

Month of January

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 5,067,344	\$ 5,252,056	\$ (184,712)	(3.5) %
Direct	4,657	(363)	5,020	100.0 +
Interest & Penalty	5,944	15,768	(9,824)	(62.3)
Tax on Commissions	351	5,828	(5,477)	(94.0)
	<u>5,078,296</u>	<u>5,273,289</u>	<u>(194,993)</u>	<u>(3.7)</u>
Estate Tax				
Receipts	13,053,396	16,538,333	(3,484,937)	(21.1)
Refunds	(829,414)	(1,142,599)	313,185	27.4
	<u>12,223,982</u>	<u>15,395,734</u>	<u>(3,171,752)</u>	<u>(20.6)</u>
General Fund	<u>\$ 17,302,278</u>	<u>\$ 20,669,023</u>	<u>\$ (3,366,745)</u>	<u>(16.3) %</u>

Fiscal Year to Date

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 25,857,207	\$ 26,505,504	\$ (648,297)	(2.4) %
Direct	28,648	24,346	4,302	17.7
Interest & Penalty	59,189	39,534	19,655	49.7
Tax on Commissions	2,424	8,479	(6,055)	(71.4)
	<u>25,947,468</u>	<u>26,577,863</u>	<u>(630,395)</u>	<u>(2.4)</u>
Estate Tax				
Receipts	119,553,129	150,520,906	(30,967,777)	(20.6)
Refunds	(8,609,588)	(11,585,786)	2,976,198	25.7
	<u>110,943,541</u>	<u>138,935,120</u>	<u>(27,991,579)</u>	<u>(20.1)</u>
General Fund	<u>\$ 136,891,009</u>	<u>\$ 165,512,983</u>	<u>\$ (28,621,974)</u>	<u>(17.3) %</u>