

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

Month of November

	<u>2016</u>	<u>2015</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 3,331,902	\$ 4,214,834	\$ (882,932)	(20.9) %
Direct	4,253	6,783	(2,530)	(37.3)
Interest & Penalty	2,799	2,431	368	15.1
Tax on Commissions	89	131	(42)	(32.1)
	<u>3,339,043</u>	<u>4,224,179</u>	<u>(885,136)</u>	<u>(21.0)</u>
Estate Tax				
Receipts	18,784,086	42,389,165	(23,605,079)	(55.7)
Refunds	(770,420)	(3,041,716)	2,271,296	74.7
	<u>18,013,666</u>	<u>39,347,449</u>	<u>(21,333,783)</u>	<u>(54.2)</u>
General Fund	<u>\$ 21,352,709</u>	<u>\$ 43,571,628</u>	<u>\$ (22,218,919)</u>	<u>(51.0) %</u>

Fiscal Year to Date

	<u>2017</u>	<u>2016</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 16,836,826	\$ 17,596,821	\$ (759,995)	(4.3) %
Direct	19,219	22,010	(2,791)	(12.7)
Interest & Penalty	43,514	19,904	23,610	118.6
Tax on Commissions	1,868	804	1,064	132.3
	<u>16,901,427</u>	<u>17,639,539</u>	<u>(738,112)</u>	<u>(4.2)</u>
Estate Tax				
Receipts	86,381,966	115,468,058	(29,086,092)	(25.2)
Refunds	(6,731,237)	(8,143,018)	1,411,781	17.3
	<u>79,650,729</u>	<u>107,325,040</u>	<u>(27,674,311)</u>	<u>(25.8)</u>
General Fund	<u>\$ 96,552,156</u>	<u>\$ 124,964,579</u>	<u>\$ (28,412,423)</u>	<u>(22.7) %</u>