

**Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Fiscal Year to Date February 2018 and 2017**

Month of February

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,947,923	\$ 4,949,549	\$ (1,626)	(0.0) %
Direct	5,728	8,318	(2,590)	(31.1)
Interest & Penalty	7,904	2,735	5,169	100.0 +
Tax on Commissions	216	528	(312)	(59.1)
	<u>4,961,771</u>	<u>4,961,130</u>	<u>641</u>	<u>0.0</u>
Estate Tax				
Receipts	9,546,131	16,064,512	(6,518,381)	(40.6)
Refunds	<u>(1,017,700)</u>	<u>(1,359,730)</u>	<u>342,030</u>	<u>25.2</u>
	<u>8,528,431</u>	<u>14,704,782</u>	<u>(6,176,351)</u>	<u>(42.0)</u>
General Fund	<u>\$ 13,490,202</u>	<u>\$ 19,665,912</u>	<u>\$ (6,175,710)</u>	<u>(31.4) %</u>

Fiscal Year to Date

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 35,071,996	\$ 30,806,756	\$ 4,265,240	13.8 %
Direct	57,335	36,966	20,369	55.1
Interest & Penalty	38,556	61,924	(23,368)	(37.7)
Tax on Commissions	3,968	2,952	1,016	34.4
	<u>35,171,855</u>	<u>30,908,598</u>	<u>4,263,257</u>	<u>13.8</u>
Estate Tax				
Receipts	117,359,371	135,617,641	(18,258,270)	(13.5)
Refunds	<u>(10,196,918)</u>	<u>(9,969,318)</u>	<u>(227,600)</u>	<u>(2.3)</u>
	<u>107,162,453</u>	<u>125,648,323</u>	<u>(18,485,870)</u>	<u>(14.7)</u>
General Fund	<u>\$ 142,334,308</u>	<u>\$ 156,556,921</u>	<u>\$ (14,222,613)</u>	<u>(9.1) %</u>