

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

Month of March

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,000,694	\$ 4,248,702	\$ (248,008)	(5.8) %
Direct	4,679	6,223	(1,544)	(24.8)
Interest & Penalty	13,427	8,171	5,256	64.3
Tax on Commissions	348	21	327	100.0 +
	<u>4,019,148</u>	<u>4,263,117</u>	<u>(243,969)</u>	<u>(5.7)</u>
Estate Tax				
Receipts	17,073,235	14,096,062	2,977,173	21.1
Refunds	<u>(1,451,158)</u>	<u>(1,520,286)</u>	<u>69,128</u>	<u>4.5</u>
	<u>15,622,077</u>	<u>12,575,776</u>	<u>3,046,301</u>	<u>24.2</u>
General Fund	<u>\$ 19,641,225</u>	<u>\$ 16,838,893</u>	<u>\$ 2,802,332</u>	<u>16.6 %</u>

Fiscal Year to Date

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 39,072,690	\$ 35,055,458	\$ 4,017,232	11.5 %
Direct	62,014	43,189	18,825	43.6
Interest & Penalty	51,983	70,095	(18,112)	(25.8)
Tax on Commissions	4,316	2,973	1,343	45.2
	<u>39,191,003</u>	<u>35,171,715</u>	<u>4,019,288</u>	<u>11.4</u>
Estate Tax				
Receipts	134,432,606	149,713,703	(15,281,097)	(10.2)
Refunds	<u>(11,648,076)</u>	<u>(11,489,604)</u>	<u>(158,472)</u>	<u>(1.4)</u>
	<u>122,784,530</u>	<u>138,224,099</u>	<u>(15,439,569)</u>	<u>(11.2)</u>
General Fund	<u>\$ 161,975,533</u>	<u>\$ 173,395,814</u>	<u>\$ (11,420,281)</u>	<u>(6.6) %</u>