

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

Month of August

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,184,949	\$ 4,524,390	\$ (339,441)	(7.5) %
Direct	3,265	2,824	441	15.6
Interest & Penalty	10,897	6,781	4,116	60.7
Tax on Commissions	209	129	80	62.0
	<u>4,199,320</u>	<u>4,534,124</u>	<u>(334,804)</u>	<u>(7.4)</u>
Estate Tax				
Receipts	9,010,729	15,065,939	(6,055,210)	(40.2)
Refunds	<u>(1,004,204)</u>	<u>(980,359)</u>	<u>(23,845)</u>	<u>(2.4)</u>
	<u>8,006,525</u>	<u>14,085,580</u>	<u>(6,079,055)</u>	<u>(43.2)</u>
General Fund	<u>\$ 12,205,845</u>	<u>\$ 18,619,704</u>	<u>\$ (6,413,859)</u>	<u>(34.4) %</u>

Fiscal Year to Date

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,184,949	\$ 4,524,390	\$ (339,441)	(7.5) %
Direct	3,265	2,824	441	15.6
Interest & Penalty	10,897	6,781	4,116	60.7
Tax on Commissions	209	129	80	62.0
	<u>4,199,320</u>	<u>4,534,124</u>	<u>(334,804)</u>	<u>(7.4)</u>
Estate Tax				
Receipts	28,426,900	28,009,407	417,493	1.5
Refunds	<u>(4,140,405)</u>	<u>(2,714,069)</u>	<u>(1,426,336)</u>	<u>(52.6)</u>
	<u>24,286,495</u>	<u>25,295,338</u>	<u>(1,008,843)</u>	<u>(4.0)</u>
General Fund	<u>\$ 28,485,815</u>	<u>\$ 29,829,462</u>	<u>\$ (1,343,647)</u>	<u>(4.5) %</u>