

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

**Month of September**

	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 4,770,276	\$ 5,437,301	\$ (667,025)	(12.3) %
Direct	4,175	3,093	1,082	35.0
Interest & Penalty	9,689	10,276	(587)	(5.7)
Tax on Commissions	595	594	1	0.2
	<u>4,784,735</u>	<u>5,451,264</u>	<u>(666,529)</u>	<u>(12.2)</u>
<b>Estate Tax</b>				
Receipts	4,345,863	10,732,912	(6,387,049)	(59.5)
Refunds	(6,275,729)	(635,809)	(5,639,920)	(100.0) +
	<u>(1,929,866)</u>	<u>10,097,103</u>	<u>(12,026,969)</u>	<u>(100.0) +</u>
General Fund	<u>\$ 2,854,869</u>	<u>\$ 15,548,367</u>	<u>\$ (12,693,498)</u>	<u>(81.6) %</u>

**Fiscal Year to Date**

	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 8,955,225	\$ 9,961,691	\$ (1,006,466)	(10.1) %
Direct	7,440	5,917	1,523	25.7
Interest & Penalty	20,586	17,057	3,529	20.7
Tax on Commissions	804	723	81	11.2
	<u>8,984,055</u>	<u>9,985,388</u>	<u>(1,001,333)</u>	<u>(10.0)</u>
<b>Estate Tax</b>				
Receipts	32,772,763	38,742,319	(5,969,556)	(15.4)
Refunds	(10,416,134)	(3,349,878)	(7,066,256)	(100.0) +
	<u>22,356,629</u>	<u>35,392,441</u>	<u>(13,035,812)</u>	<u>(36.8)</u>
General Fund	<u>\$ 31,340,684</u>	<u>\$ 45,377,829</u>	<u>\$ (14,037,145)</u>	<u>(30.9) %</u>