

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

**Month of April**

	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 5,128,141	\$ 4,239,658	\$ 888,483	21.0 %
Direct	(10,447)	7,052	(17,499)	(248.1)
Interest & Penalty	6,116	8,055	(1,939)	(24.1)
Tax on Commissions	420	1,065	(645)	(60.6)
	<u>5,124,230</u>	<u>4,255,830</u>	<u>868,400</u>	<u>20.4</u>
<b>Estate Tax</b>				
Receipts	6,605,206	13,614,397	(7,009,191)	(51.5)
Refunds	(1,043,065)	(1,300,646)	257,581	19.8
	<u>5,562,141</u>	<u>12,313,751</u>	<u>(6,751,610)</u>	<u>(54.8)</u>
General Fund	<u>\$ 10,686,371</u>	<u>\$ 16,569,581</u>	<u>\$ (5,883,210)</u>	<u>(35.5) %</u>

**Fiscal Year to Date**

	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 44,200,831	\$ 39,295,116	\$ 4,905,715	12.5 %
Direct	51,567	50,241	1,326	2.6
Interest & Penalty	58,099	78,150	(20,051)	(25.7)
Tax on Commissions	4,736	4,038	698	17.3
	<u>44,315,233</u>	<u>39,427,545</u>	<u>4,887,688</u>	<u>12.4</u>
<b>Estate Tax</b>				
Receipts	141,037,812	163,328,100	(22,290,288)	(13.6)
Refunds	(12,691,141)	(12,790,250)	99,109	0.8
	<u>128,346,671</u>	<u>150,537,850</u>	<u>(22,191,179)</u>	<u>(14.7)</u>
General Fund	<u>\$ 172,661,904</u>	<u>\$ 189,965,395</u>	<u>\$ (17,303,491)</u>	<u>(9.1) %</u>