

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

Month of May

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 3,280,722	\$ 3,794,335	\$ (513,613)	(13.5) %
Direct	6,898	5,867	1,031	17.6
Interest & Penalty	11,214	22,007	(10,793)	(49.0)
Tax on Commissions	501	1,080	(579)	(53.6)
	<u>3,299,335</u>	<u>3,823,289</u>	<u>(523,954)</u>	<u>(13.7)</u>
Estate Tax				
Receipts	22,547,193	19,618,623	2,928,570	14.9
Refunds	(788,634)	(1,257,003)	468,369	37.3
	<u>21,758,559</u>	<u>18,361,620</u>	<u>3,396,939</u>	<u>18.5</u>
General Fund	<u>\$ 25,057,894</u>	<u>\$ 22,184,909</u>	<u>\$ 2,872,985</u>	<u>13.0 %</u>

Fiscal Year to Date

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 47,481,553	\$ 43,089,451	\$ 4,392,102	10.2 %
Direct	58,465	56,108	2,357	4.2
Interest & Penalty	69,313	100,157	(30,844)	(30.8)
Tax on Commissions	5,237	5,118	119	2.3
	<u>47,614,568</u>	<u>43,250,834</u>	<u>4,363,734</u>	<u>10.1</u>
Estate Tax				
Receipts	163,585,005	182,946,723	(19,361,718)	(10.6)
Refunds	(13,479,775)	(14,047,253)	567,478	4.0
	<u>150,105,230</u>	<u>168,899,470</u>	<u>(18,794,240)</u>	<u>(11.1)</u>
General Fund	<u>\$ 197,719,798</u>	<u>\$ 212,150,304</u>	<u>\$ (14,430,506)</u>	<u>(6.8) %</u>