

**Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Fiscal Year Ended June 2018 and 2017**

July Accruals & Adjustments

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 5,951,790	\$ 4,521,246	\$ 1,430,544	31.6 %
Direct	(21,717)	7,351	(29,068)	(100.0) +
Interest & Penalty	7,761	1,834	5,927	100.0 +
Tax on Commissions	52	19	33	100.0 +
	<u>5,937,886</u>	<u>4,530,450</u>	<u>1,407,436</u>	<u>31.1</u>
Estate Tax				
Receipts	-	(56,147)	56,147	(100.0)
Refunds	-	-	-	-
	<u>-</u>	<u>(56,147)</u>	<u>56,147</u>	<u>(100.0)</u>
General Fund	<u>\$ 5,937,886</u>	<u>\$ 4,474,303</u>	<u>\$ 1,463,583</u>	<u>32.7 %</u>

Fiscal Year to Date

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 58,208,130	\$ 52,778,532	\$ 5,429,598	10.3 %
Direct	42,151	67,652	(25,501)	(37.7)
Interest & Penalty	83,638	103,936	(20,298)	(19.5)
Tax on Commissions	5,444	6,875	(1,431)	(20.8)
	<u>58,339,363</u>	<u>52,956,995</u>	<u>5,382,368</u>	<u>10.2</u>
Estate Tax				
Receipts	169,909,755	190,124,428	(20,214,673)	(10.6)
Refunds	(13,865,969)	(15,134,666)	1,268,697	8.4
	<u>156,043,786</u>	<u>174,989,762</u>	<u>(18,945,976)</u>	<u>(10.8)</u>
General Fund	<u>\$ 214,383,149</u>	<u>\$ 227,946,757</u>	<u>\$ (13,563,608)</u>	<u>(6.0) %</u>