

**Comptroller of Maryland  
Revenue Administration Division  
Inheritance and Estate Tax Comparative Summary  
For The Month and Fiscal Year to Date August 2019 and 2018**

**Month of August**

	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 5,597,853	\$ 4,184,949	\$ 1,412,904	33.8 %
Direct	3,556	3,265	291	8.9
Interest & Penalty	5,930	10,897	(4,967)	(45.6)
Tax on Commissions	183	209	(26)	(12.4)
	<u>5,607,522</u>	<u>4,199,320</u>	<u>1,408,202</u>	<u>33.5</u>
<b>Estate Tax</b>				
Receipts	22,828,275	9,010,729	13,817,546	100.0 +
Refunds	2,670	(1,004,204)	1,006,874	100.0 +
	<u>22,830,945</u>	<u>8,006,525</u>	<u>14,824,420</u>	<u>100.0 +</u>
General Fund	<u>\$ 28,438,467</u>	<u>\$ 12,205,845</u>	<u>\$ 16,232,622</u>	<u>100.0+ %</u>

**Fiscal Year to Date**

	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
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	<u>5,607,522</u>	<u>4,199,320</u>	<u>1,408,202</u>	<u>33.5</u>
<b>Estate Tax</b>				
Receipts	41,272,329	28,426,900	12,845,429	45.2
Refunds	(1,291,086)	(4,140,405)	2,849,319	68.8
	<u>39,981,243</u>	<u>24,286,495</u>	<u>15,694,748</u>	<u>64.6</u>
General Fund	<u>\$ 45,588,765</u>	<u>\$ 28,485,815</u>	<u>\$ 17,102,950</u>	<u>60.0 %</u>