

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

Month of December

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,846,146	\$ 6,273,243	\$ (1,427,097)	(22.7) %
Direct	4,548	44,161	(39,613)	(89.7)
Interest & Penalty	8,410	7,951	459	5.8
Tax on Commissions	100	378	(278)	(73.5)
	<u>4,859,204</u>	<u>6,325,733</u>	<u>(1,466,529)</u>	<u>(23.2)</u>
Estate Tax				
Receipts	10,500,471	18,506,400	(8,005,929)	(43.3)
Refunds	(1,325,309)	(1,784,471)	459,162	(25.7)
	<u>9,175,162</u>	<u>16,721,929</u>	<u>(7,546,767)</u>	<u>(45.1)</u>
General Fund	<u>\$ 14,034,366</u>	<u>\$ 23,047,662</u>	<u>\$ (9,013,296)</u>	<u>(39.1) %</u>

Fiscal Year to Date

	<u>2020</u>	<u>2019</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 28,134,400	\$ 27,760,267	\$ 374,133	1.3 %
Direct	55,133	60,223	(5,090)	(8.5)
Interest & Penalty	44,933	40,118	4,815	12.0
Tax on Commissions	2,314	1,807	507	28.1
	<u>28,236,780</u>	<u>27,862,415</u>	<u>374,365</u>	<u>1.3</u>
Estate Tax				
Receipts	98,264,911	79,646,507	18,618,404	(23.4)
Refunds	(4,197,262)	(12,815,487)	8,618,225	67.2
	<u>94,067,649</u>	<u>66,831,020</u>	<u>27,236,629</u>	<u>40.8 +</u>
General Fund	<u>\$ 122,304,429</u>	<u>\$ 94,693,435</u>	<u>\$ 27,610,994</u>	<u>29.2 %</u>