

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Inheritance and Estate Tax Comparative Summary**  
**For The Month and Fiscal Year to Date March 2020 and 2019**

**Month of March**

	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 3,525,583	\$ 4,150,951	\$ (625,368)	(15.1) %
Direct	5,770	8,556	(2,786)	(32.6)
Interest & Penalty	7,175	5,522	1,653	29.9
Tax on Commissions	91	359	(268)	(74.7)
	<u>3,538,619</u>	<u>4,165,388</u>	<u>(626,769)</u>	<u>(15.0)</u>
<b>Estate Tax</b>				
Receipts	10,108,694	7,058,403	3,050,291	43.2
Refunds	<u>(1,472,752)</u>	<u>(1,501,501)</u>	<u>28,749</u>	<u>1.9</u>
	<u>8,635,941</u>	<u>5,556,902</u>	<u>3,079,039</u>	<u>55.4</u>
General Fund	<u>\$ 12,174,560</u>	<u>\$ 9,722,290</u>	<u>\$ 2,452,270</u>	<u>25.2 %</u>

**Fiscal Year to Date**

	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 42,563,048	\$ 43,980,961	\$ (1,417,913)	(3.2) %
Direct	65,912	80,777	(14,865)	(18.4)
Interest & Penalty	71,380	68,573	2,807	4.1
Tax on Commissions	5,251	3,424	1,827	53.4
	<u>42,705,591</u>	<u>44,133,735</u>	<u>(1,428,144)</u>	<u>(3.2)</u>
<b>Estate Tax</b>				
Receipts	120,469,401	114,856,390	5,613,011	4.9
Refunds	<u>(9,738,316)</u>	<u>(17,263,025)</u>	<u>7,524,709</u>	<u>43.6</u>
	<u>110,731,085</u>	<u>97,593,365</u>	<u>13,137,720</u>	<u>13.5</u>
General Fund	<u>\$ 153,436,676</u>	<u>\$ 141,727,100</u>	<u>\$ 11,709,576</u>	<u>8.3 %</u>