

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

Month of October

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 5,733,436	\$ 4,303,100	\$ 1,430,336	33.2 %
Direct	28,472	3,294	25,178	100.0 +
Interest & Penalty	4,138	4,261	(123)	(2.9)
Tax on Commissions	646	102	544	100.0 +
	<u>5,766,692</u>	<u>4,310,757</u>	<u>1,455,935</u>	<u>33.8</u>
Estate Tax				
Receipts	6,691,304	14,354,155	(7,662,851)	(53.4)
Refunds	(671,308)	(253,892)	(417,416)	100.0 +
	<u>6,019,996</u>	<u>14,100,263</u>	<u>(8,080,267)</u>	<u>(57.3)</u>
General Fund	<u>\$ 11,786,688</u>	<u>\$ 18,411,020</u>	<u>\$ (6,624,332)</u>	<u>(36.0) %</u>

Fiscal Year to Date

	<u>2020</u>	<u>2019</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 17,318,818	\$ 13,258,325	\$ 4,060,493	30.6 %
Direct	42,157	10,734	31,423	100.0 +
Interest & Penalty	33,097	24,847	8,250	33.2
Tax on Commissions	1,301	906	395	43.6
	<u>17,395,373</u>	<u>13,294,812</u>	<u>4,100,561</u>	<u>30.8</u>
Estate Tax				
Receipts	74,133,866	47,126,918	27,006,948	(57.3) +
Refunds	(2,774,417)	(10,670,026)	7,895,609	74.0
	<u>71,359,449</u>	<u>36,456,892</u>	<u>34,902,557</u>	<u>95.7 +</u>
General Fund	<u>\$ 88,754,822</u>	<u>\$ 49,751,704</u>	<u>\$ 39,003,118</u>	<u>78.4 %</u>