

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

**Month of November**

	<u><b>2020</b></u>	<u><b>2019</b></u>	<u><b>Difference</b></u>	
<b>Inheritance Tax</b>				
Collateral	\$ 3,956,304	\$ 5,969,436	\$ (2,013,132)	(33.7) %
Direct	4,205	8,428	(4,223)	(50.1)
Interest & Penalty	3,630	3,426	204	6.0
Tax on Commissions	6	913	(907)	(99.3)
	<u>3,964,145</u>	<u>5,982,203</u>	<u>(2,018,058)</u>	<u>(33.7)</u>
<b>Estate Tax</b>				
Receipts	11,325,941	13,630,574	(2,304,633)	(16.9)
Refunds	(234,923)	(97,536)	(137,387)	(100.0) +
	<u>11,091,018</u>	<u>13,533,038</u>	<u>(2,442,020)</u>	<u>(18.0)</u>
General Fund	<u>\$ 15,055,163</u>	<u>\$ 19,515,241</u>	<u>\$ (4,460,078)</u>	<u>(22.9) %</u>

**Fiscal Year to Date**

	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>Difference</b></u>	
<b>Inheritance Tax</b>				
Collateral	\$ 16,830,333	\$ 23,288,254	\$ (6,457,921)	(27.7) %
Direct	10,710	50,585	(39,875)	(78.8)
Interest & Penalty	14,334	36,523	(22,189)	(60.8)
Tax on Commissions	690	2,214	(1,524)	(68.8)
	<u>16,856,067</u>	<u>23,377,576</u>	<u>(6,521,509)</u>	<u>(27.9)</u>
<b>Estate Tax</b>				
Receipts	\$ 36,026,901	\$ 87,764,440	(51,737,539)	(59.0)
Refunds	(5,375,964) #	(2,871,953)	(2,504,011)	(87.2)
	<u>30,650,937</u>	<u>84,892,487</u>	<u>(54,241,550)</u>	<u>(63.9)</u>
General Fund	<u>\$ 47,507,004</u>	<u>\$ 108,270,063</u>	<u>\$ (60,763,059)</u>	<u>(56.1) %</u>