

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

Month of November

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 5,969,436	\$ 8,228,699	\$ (2,259,263)	(27.5) %
Direct	8,428	5,328	3,100	58.2
Interest & Penalty	3,426	7,320	(3,894)	(53.2)
Tax on Commissions	913	523	390	74.6
	<u>5,982,203</u>	<u>8,241,870</u>	<u>(2,259,667)</u>	<u>(27.4)</u>
Estate Tax				
Receipts	13,630,574	14,013,189	(382,615)	(2.7)
Refunds	(97,536)	(360,990)	263,454	(73.0)
	<u>13,533,038</u>	<u>13,652,199</u>	<u>(119,161)</u>	<u>(0.9)</u>
General Fund	<u>\$ 19,515,241</u>	<u>\$ 21,894,069</u>	<u>\$ (2,378,828)</u>	<u>(10.9) %</u>

Fiscal Year to Date

	<u>2020</u>	<u>2019</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 23,288,254	\$ 21,487,024	\$ 1,801,230	8.4 %
Direct	50,585	16,062	34,523	100.0 +
Interest & Penalty	36,523	32,167	4,356	13.5
Tax on Commissions	2,214	1,429	785	54.9
	<u>23,377,576</u>	<u>21,536,682</u>	<u>1,840,894</u>	<u>8.5</u>
Estate Tax				
Receipts	87,764,440	61,140,107	26,624,333	(43.5)
Refunds	(2,871,953)	(11,031,016)	8,159,063	74.0
	<u>84,892,487</u>	<u>50,109,091</u>	<u>34,783,396</u>	<u>69.4 +</u>
General Fund	<u>\$ 108,270,063</u>	<u>\$ 71,645,773</u>	<u>\$ 36,624,290</u>	<u>51.1 %</u>