

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

**Month of October**

	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 3,332,001	\$ 5,733,436	\$ (2,401,435)	(41.9) %
Direct	971	28,472	(27,501)	(96.6)
Interest & Penalty	3,089	4,138	(1,049)	(25.4)
Tax on Commissions	-	646	(646)	(100.0)
	<u>3,336,061</u>	<u>5,766,692</u>	<u>(2,430,631)</u>	<u>(42.1)</u>
<b>Estate Tax</b>				
Receipts	12,339,330	6,691,304	5,648,026	84.4
Refunds	(2,350,244)	(671,308)	(1,678,936)	(100.0) +
	<u>9,989,086</u>	<u>6,019,996</u>	<u>3,969,090</u>	<u>65.9</u>
General Fund	<u>\$ 13,325,147</u>	<u>\$ 11,786,688</u>	<u>\$ 1,538,459</u>	<u>13.1 %</u>

**Fiscal Year to Date**

	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 12,874,029	\$ 17,318,818	\$ (4,444,789)	(25.7) %
Direct	6,505	42,157	(35,652)	(84.6)
Interest & Penalty	10,704	33,097	(22,393)	(67.7)
Tax on Commissions	684	1,301	(617)	(47.4)
	<u>12,891,923</u>	<u>17,395,373</u>	<u>(4,503,451)</u>	<u>(25.9)</u>
<b>Estate Tax</b>				
Receipts	24,700,960	74,133,866	(49,432,906)	(66.7)
Refunds	(5,141,041)	(2,774,417)	(2,366,624)	(85.3)
	<u>19,559,919</u>	<u>71,359,449</u>	<u>(51,799,530)</u>	<u>(72.6)</u>
General Fund	<u>\$ 32,451,842</u>	<u>\$ 88,754,822</u>	<u>\$ (56,302,981)</u>	<u>(63.4) %</u>