

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Inheritance and Estate Tax Comparative Summary**  
**For The Month and Fiscal Year to Date May 2021 and 2020**

**Month of May**

	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 5,341,727	\$ 2,983,264	\$ 2,358,463	79.1 %
Direct	1,225	945	280	29.6
Interest & Penalty	6,872	1,825	5,047	100.0 +
Tax on Commissions	224	176	48	27.3
	<u>5,350,048</u>	<u>2,986,210</u>	<u>2,363,838</u>	<u>79.2</u>
<b>Estate Tax</b>				
Receipts	4,360,474	6,446,579	(2,086,105)	(32.4)
Refunds	(387,130)	(744,620)	357,490	48.0
	<u>3,973,344</u>	<u>5,701,959</u>	<u>(1,728,615)</u>	<u>(30.3)</u>
General Fund	<u>\$ 9,323,392</u>	<u>\$ 8,688,169</u>	<u>\$ 635,223</u>	<u>7.3 %</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	\$ 48,432,488	\$ 49,411,594	\$ (979,106)	(2.0) %
Direct	34,905	69,292	(34,387)	(49.6)
Interest & Penalty	78,116	83,524	(5,408)	(6.5)
Tax on Commissions	4,818	5,611	(793)	(14.1)
	<u>48,550,327</u>	<u>49,570,021</u>	<u>(1,019,694)</u>	<u>(2.1)</u>
<b>Estate Tax</b>				
Receipts	174,866,761	135,030,035	39,836,726	29.5
Refunds	(9,457,493)	(11,578,126)	2,120,633	18.3
	<u>165,409,268</u>	<u>123,451,909</u>	<u>41,957,359</u>	<u>34.0</u>
General Fund	<u>\$ 213,959,595</u>	<u>\$ 173,021,930</u>	<u>\$ 40,937,665</u>	<u>23.7 %</u>