

**Comptroller of Maryland
Revenue Administration Division
Inheritance and Estate Tax Comparative Summary
For The Month and Fiscal Year to Date June 2022 and 2021**

Month of June

	<u>2022</u>	<u>2021</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 7,777,634	\$ 4,741,011	\$ 3,036,623	64.1 %
Direct	4,578	38,421	(33,843)	(88.1)
Interest & Penalty	24,708	7,152	17,556	100.0
Tax on Commissions	1,063	724	339	46.8
	<u>\$ 7,807,983</u>	<u>\$ 4,787,308</u>	<u>\$ 3,020,675</u>	<u>63.1</u>
Estate Tax				
Receipts	\$ 9,551,212	\$ 13,180,140	\$ (3,628,928)	(27.5)
Refunds	(2,344,992)	(107,757)	2,237,235	100.0 +
	<u>7,206,220</u>	<u>13,072,383</u>	<u>(5,866,163)</u>	<u>(44.9) %</u>
General Fund	<u>\$ 15,014,203</u>	<u>\$ 17,859,691</u>	<u>\$ (2,845,488)</u>	<u>(15.9) %</u>

Fiscal Year to Date

	<u>2022</u>	<u>2021</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 76,750,436	\$ 53,173,500	\$ 23,576,936	44.3 %
Direct	45,889	73,326	(27,437)	(37.4)
Interest & Penalty	124,677 -	85,268	39,409	46.2
Tax on Commissions	5,984 -	5,541	443	8.0
	<u>\$ 76,926,986</u>	<u>\$ 53,337,635</u>	<u>\$ 23,589,351</u>	<u>44.2</u>
Estate Tax				
Receipts	\$ 196,758,594	\$ 188,046,902	\$ 8,711,692	4.6
Refunds	(14,545,681)	(9,565,251)	4,980,430	52.1
	<u>182,212,913</u>	<u>178,481,651</u>	<u>3,731,262</u>	<u>2.1 %</u>
General Fund	<u>\$ 259,139,899</u>	<u>\$ 231,819,286</u>	<u>\$ 27,320,613</u>	<u>11.8 %</u>