

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

**Month of December**

	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 5,346,491	\$ 6,039,954	\$ (693,463)	(11.5) %
Direct	3,592	10,392	(6,800)	(65.4)
Interest & Penalty	3,420	4,888	(1,468)	(30.0)
Tax on Commissions	328	515	(187)	(36.3)
	<u>\$ 5,353,831</u>	<u>\$ 6,055,749</u>	<u>\$ (701,918)</u>	<u>(11.6)</u>
<b>Estate Tax</b>				
Receipts	\$ 51,931,868	\$ 39,164,278	\$ 12,767,590	32.6
Refunds	(792,756)	(163,719)	629,037	100.0 +
	<u>51,139,112</u>	<u>39,000,559</u>	<u>12,138,553</u>	<u>31.1 %</u>
<b>General Fund</b>	<u>\$ 56,492,943</u>	<u>\$ 45,056,308</u>	<u>\$ 11,436,635</u>	<u>25.4 %</u>

**Fiscal Year to Date**

	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 36,237,186	\$ 22,870,287	\$ 13,366,899	58.4 %
Direct	24,631	21,102	3,529	16.7
Interest & Penalty	12,810	19,223	(6,413)	(33.4)
Tax on Commissions	1,282	1,205	77	6.4
	<u>\$ 36,275,909</u>	<u>\$ 22,911,817</u>	<u>\$ 13,364,092</u>	<u>58.3</u>
<b>Estate Tax</b>				
Receipts	\$ 108,058,966	\$ 75,191,180	\$ 32,867,786	43.7
Refunds	(6,314,696)	(5,539,683)	775,013	14.0
	<u>101,744,270</u>	<u>69,651,497</u>	<u>32,092,773</u>	<u>46.1 %</u>
<b>General Fund</b>	<u>\$ 138,020,179</u>	<u>\$ 92,563,314</u>	<u>\$ 45,456,865</u>	<u>49.1 %</u>