

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

Month of January

	<u>2022</u>	<u>2021</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 7,580,430	\$ 5,873,914	\$ 1,706,516	29.1 %
Direct	926	4,374	(3,448)	(78.8)
Interest & Penalty	9,836	10,978	(1,142)	(10.4)
Tax on Commissions	2,499	66	2,433	100.0 +
	<u>\$ 7,593,691</u>	<u>\$ 5,889,332</u>	<u>\$ 1,704,359</u>	<u>28.9</u>
Estate Tax				
Receipts	\$ 7,033,427	\$ 6,808,887	\$ 224,540	3.3
Refunds	-	(204,006)	(204,006)	(100.0)
	<u>7,033,427</u>	<u>6,604,881</u>	<u>428,546</u>	<u>6.5 %</u>
General Fund	<u>\$ 14,627,118</u>	<u>\$ 12,494,213</u>	<u>\$ 2,132,905</u>	<u>17.1 %</u>

Fiscal Year to Date

	<u>2022</u>	<u>2021</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 43,817,616	\$ 28,744,201	\$ 15,073,415	52.4 %
Direct	25,557	25,476	81	0.3
Interest & Penalty	22,646	30,201	(7,555)	(25.0)
Tax on Commissions	3,781	1,271	2,510	100.0 +
	<u>\$ 43,869,600</u>	<u>\$ 28,801,149</u>	<u>\$ 15,068,451</u>	<u>52.3</u>
Estate Tax				
Receipts	\$ 115,092,393	\$ 82,000,067	\$ 33,092,326	40.4
Refunds	(6,314,696)	(5,743,689)	571,007	9.9
	<u>108,777,697</u>	<u>76,256,378</u>	<u>32,521,319</u>	<u>42.6 %</u>
General Fund	<u>\$ 152,647,297</u>	<u>\$ 105,057,527</u>	<u>\$ 47,589,770</u>	<u>45.3 %</u>