

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

Month of March

	<u>2022</u>	<u>2021</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 6,593,312	\$ 3,568,757	\$ 3,024,555	84.8 %
Direct	3,572	927	2,645	100.0 +
Interest & Penalty	15,446	7,242	8,204	100.0 +
Tax on Commissions	456	243	213	87.7
	<u>\$ 6,612,786</u>	<u>\$ 3,577,169</u>	<u>\$ 3,035,617</u>	<u>84.9</u>
Estate Tax				
Receipts	\$ 9,576,382	\$ 19,832,268	\$ (10,255,886)	(51.7)
Refunds	(3,319,426)	(1,644,123)	1,675,303	100.0 +
	<u>6,256,956</u>	<u>18,188,145</u>	<u>(11,931,189)</u>	<u>(65.6) %</u>
General Fund	<u>\$ 12,869,742</u>	<u>\$ 21,765,314</u>	<u>\$ (8,895,572)</u>	<u>(40.9) %</u>

Fiscal Year to Date

	<u>2022</u>	<u>2021</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 55,362,274	\$ 37,095,502	\$ 18,266,772	49.2 %
Direct	29,983	28,080	1,903	6.8
Interest & Penalty	66,452	63,555	2,897	4.6
Tax on Commissions	4,278	2,172	2,106	97.0
	<u>\$ 55,462,987</u>	<u>\$ 37,189,309</u>	<u>\$ 18,273,678</u>	<u>49.1</u>
Estate Tax				
Receipts	\$ 138,954,525	\$ 129,446,022	\$ 9,508,503	7.3
Refunds	(11,022,503)	(7,721,320)	3,301,183	42.8
	<u>127,932,022</u>	<u>121,724,702</u>	<u>6,207,320</u>	<u>5.1 %</u>
General Fund	<u>\$ 183,395,009</u>	<u>\$ 158,914,011</u>	<u>\$ 24,480,998</u>	<u>15.4 %</u>