

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

**Month of September**

	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 12,374,061	\$ 4,937,307	\$ 7,436,754	100.0+ %
Direct	4,198	1,880	2,318	100.0 +
Interest & Penalty	7,025	4,725	2,300	48.7
Tax on Commissions	812	297	515	100.0 +
	<u>\$ 12,386,096</u>	<u>\$ 4,944,209</u>	<u>\$ 7,441,887</u>	<u>100.0+ %</u>
<b>Estate Tax</b>				
Receipts	\$ 13,665,721	\$ 6,516,693	\$ 7,149,028	100.0 +
Refunds	(727,374)	(556,650)	170,724	30.7
	<u>12,938,347</u>	<u>5,960,043</u>	<u>6,978,304</u>	<u>100.0+ %</u>
<b>General Fund</b>	<u>\$ 25,324,443</u>	<u>\$ 10,904,252</u>	<u>\$ 14,420,191</u>	<u>100.0+ %</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	\$ 17,693,749	\$ 9,542,028	\$ 8,151,721	85.4 %
Direct	6,098	5,533	565	10.2
Interest & Penalty	14,252	7,616	6,636	87.1
Tax on Commissions	836	685	151	22.0
	<u>\$ 17,714,935</u>	<u>\$ 9,555,862</u>	<u>\$ 8,159,073</u>	<u>85.4 %</u>
<b>Estate Tax</b>				
Receipts	\$ 44,155,483	\$ 12,361,630	\$ 31,793,853	100.0 +
Refunds	(3,666,012)	(2,790,797)	875,215	31.4
	<u>40,489,471</u>	<u>9,570,833</u>	<u>30,918,638</u>	<u>100.0+ %</u>
<b>General Fund</b>	<u>\$ 58,204,406</u>	<u>\$ 19,126,695</u>	<u>\$ 39,077,711</u>	<u>100.0+ %</u>