

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

Month of February

	<u>2022</u>	<u>2021</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 4,951,346	\$ 4,782,544	\$ 168,802	3.5 %
Direct	854	1,677	(823)	(49.1)
Interest & Penalty	28,359	26,112	2,247	8.6
Tax on Commissions	41	660	(619)	(93.8)
	<u>\$ 4,980,600</u>	<u>\$ 4,810,993</u>	<u>\$ 169,607</u>	<u>3.5</u>
Estate Tax				
Receipts	\$ 14,285,750	\$ 27,613,686	\$ (13,327,936)	(48.3)
Refunds	(1,388,381)	(333,508)	1,054,873	100.0+
	<u>12,897,369</u>	<u>27,280,178</u>	<u>(14,382,809)</u>	<u>(52.7) %</u>
General Fund	<u>\$ 17,877,969</u>	<u>\$ 32,091,171</u>	<u>\$ (14,213,202)</u>	<u>(44.3) %</u>

Fiscal Year to Date

	<u>2022</u>	<u>2021</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 48,768,962	\$ 33,526,745	\$ 15,242,217	45.5 %
Direct	26,411	27,153	(742)	(2.7)
Interest & Penalty	51,006	56,313	(5,307)	(9.4)
Tax on Commissions	3,822	1,931	1,891	97.9
	<u>\$ 48,850,201</u>	<u>\$ 33,612,142</u>	<u>\$ 15,238,059</u>	<u>45.3</u>
Estate Tax				
Receipts	\$ 129,378,143	\$ 109,613,753	\$ 19,764,390	18.0
Refunds	(7,703,077)	(6,077,197)	1,625,880	26.8
	<u>121,675,066</u>	<u>103,536,556</u>	<u>18,138,510</u>	<u>17.5 %</u>
General Fund	<u>\$ 170,525,267</u>	<u>\$ 137,148,698</u>	<u>\$ 33,376,569</u>	<u>24.3 %</u>