

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

Month of March

	<u>2021</u>	<u>2020</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 3,568,757	\$ 3,525,583	\$ 43,174	1.2 %
Direct	927	5,770	(4,843)	(83.9)
Interest & Penalty	7,242	7,175	67	0.9
Tax on Commissions	243	91	152	100.0
	<u>3,577,169</u>	<u>3,538,619</u>	<u>38,550</u>	<u>1.1</u>
Estate Tax				
Receipts	19,832,268	10,108,694	9,723,574	96.2 +
Refunds	(1,644,122)	(1,472,752)	(171,370)	(11.6)
	<u>18,188,146</u>	<u>8,635,942</u>	<u>9,552,204</u>	<u>100.0 +</u>
General Fund	<u>\$ 21,765,315</u>	<u>\$ 12,174,561</u>	<u>\$ 9,590,754</u>	<u>100.0+ %</u>

Fiscal Year to Date

	<u>2021</u>	<u>2020</u>	<u>Difference</u>	
Inheritance Tax				
Collateral	\$ 37,095,501	\$ 42,563,048	\$ (5,467,547)	(12.8) %
Direct	28,080	65,912	(37,832)	(57.4)
Interest & Penalty	63,555	71,380	(7,825)	(11.0)
Tax on Commissions	2,173	5,251	(3,078)	(58.6)
	<u>37,189,309</u>	<u>42,705,591</u>	<u>(5,516,282)</u>	<u>(12.9)</u>
Estate Tax				
Receipts	129,446,021	120,469,399	8,976,622	7.5
Refunds	(7,721,319)	(9,738,316)	2,016,997	20.7
	<u>121,724,702</u>	<u>110,731,083</u>	<u>10,993,619</u>	<u>9.9</u>
General Fund	<u>\$ 158,914,011</u>	<u>\$ 153,436,674</u>	<u>\$ 5,477,337</u>	<u>3.6 %</u>