

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

**Month of January**

	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 5,873,914	\$ 5,653,942	\$ 219,972	3.9 %
Direct	4,374	3,832	542	14.1
Interest & Penalty	10,978	3,871	7,107	100.0 +
Tax on Commissions	66	1,590	(1,524)	(95.8)
	<u>5,889,332</u>	<u>5,663,235</u>	<u>226,097</u>	<u>4.0</u>
<b>Estate Tax</b>				
Receipts	6,808,887	7,466,647	(657,760)	(8.8)
Refunds	(204,006)	(2,223,714)	2,019,708	(90.8)
	<u>6,604,881</u>	<u>5,242,933</u>	<u>1,361,948</u>	<u>26.0</u>
General Fund	<u>\$ 12,494,213</u>	<u>\$ 10,906,168</u>	<u>\$ 1,588,045</u>	<u>14.6 %</u>

**Fiscal Year to Date**

	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 28,744,201	\$ 33,788,342	\$ (5,044,141)	(14.9) %
Direct	25,477	58,965	(33,488)	(56.8)
Interest & Penalty	30,201	48,804	(18,603)	(38.1)
Tax on Commissions	1,270	3,904	(2,634)	(67.5)
	<u>28,801,149</u>	<u>33,900,015</u>	<u>(5,098,866)</u>	<u>(15.0)</u>
<b>Estate Tax</b>				
Receipts	82,000,068	105,731,558	(23,731,490)	(22.4)
Refunds	(5,743,690)	(6,420,976)	677,286	10.5
	<u>76,256,378</u>	<u>99,310,581</u>	<u>(23,054,204)</u>	<u>(23.2)</u>
General Fund	<u>\$ 105,057,526</u>	<u>\$ 133,210,596</u>	<u>\$ (28,153,070)</u>	<u>(21.1) %</u>