

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

**Month of June**

	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 4,741,011	\$ 4,767,915	\$ (26,904)	(0.6) %
Direct	38,421	1,257	37,164	100.0 +
Interest & Penalty	7,152	8,428	(1,276)	(15.1)
Tax on Commissions	724	57	667	100.0 +
	<u>4,787,308</u>	<u>4,777,657</u>	<u>9,651</u>	<u>0.2</u>
<b>Estate Tax</b>				
Receipts	13,180,140	4,090,408	9,089,732	100.0 +
Refunds	(107,757)	-	(107,757)	(100.0)
	<u>13,072,383</u>	<u>4,090,408</u>	<u>8,981,975</u>	<u>100.0 +</u>
General Fund	<u>\$ 17,859,691</u>	<u>\$ 8,868,065</u>	<u>\$ 8,991,626</u>	<u>100.0+ %</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	\$ 53,173,499	\$ 54,179,510	\$ (1,006,011)	(1.9) %
Direct	73,326	70,549	2,777	3.9
Interest & Penalty	85,268	91,952	(6,684)	(7.3)
Tax on Commissions	5,542	5,667	(125)	(2.2)
	<u>53,337,635</u>	<u>54,347,678</u>	<u>(1,010,043)</u>	<u>(1.9)</u>
<b>Estate Tax</b>				
Receipts	188,046,901	139,120,443	48,926,458	35.2
Refunds	(9,565,250)	(11,578,127)	2,012,877	17.4
	<u>178,481,651</u>	<u>127,542,316</u>	<u>50,939,335</u>	<u>39.9</u>
General Fund	<u>\$ 231,819,286</u>	<u>\$ 181,889,994</u>	<u>\$ 49,929,292</u>	<u>27.5 %</u>