

**MARYLAND
FORM
202 SALES AND USE TAX
RETURN**



192020099

CHECK HERE IF:

July 2019 - September 2019

NAME OR ADDRESS HAS CHANGED (attach completed Change of Name or Address Form)

FINAL RETURN (attach completed Form 202FR)

**Enter Sales/Rentals/
Purchases**

**Enter Amount of Tax
or Interest Due**

1. Gross sales (Whole dollars only, taxable and non-taxable). . . ▶ 1. _____
2. Sales subject to 6% rate 2a. _____ . . . ▶ 2. _____
3. Car and motorcycle rentals subject to 11.5% rate 3a. _____ . . . ▶ 3. _____
4. Truck Rentals and peer-to-peer car sharing subject to 8% rate. . . 4a. _____ . . . ▶ 4. _____
5. Add Lines 3 and 4 and enter the total tax due on short-term rentals ▶ 5. _____
6. Sales of alcoholic beverages subject to 9% rate. 6a. _____ . . . ▶ 6. _____
7. Add Lines 2, 5 and 6 and enter the total on this line. 7. _____
8. If timely – enter discount (see instructions). Maximum \$500.00 8. _____
9. Subtract Line 8 from Line 7 and enter the difference on this line 9. _____
10. Taxable purchases subject to the 6% rate. 10a. _____ . . ▶ 10. _____
11. Taxable purchases of alcoholic beverages subject to the 9% rate. 11a. _____ . . ▶ 11. _____
12. Total taxes due (add Lines 9, 10 and 11). **If the total is zero, see instructions.** ▶ 12. _____
13. Refund due (see instructions) ▶ 13. _____
14. **Subtract** Line 13 from Line 12 and enter the difference on this line. 14. _____
15. **If late:** a. Compute penalty at 10% of Line 14 15a. _____
 b. Compute interest from the due date of the return (see instructions) 15b. _____
Add Lines 15a and 15b and enter the total 15. _____
16. Sales and Use Tax balance due (add Lines 14 and 15) 16. _____
17. a. Prepaid Wireless E 9-1-1 Fee (.60 per transaction) . . . ▶ 17a. _____
 b. Enter discount (see instructions). ▶ 17b. _____
 c. Total E 9-1-1 Fee due 17c. _____
18. Total balance due (add Lines 16 and 17c.) ▶ 18. _____
19. Amount enclosed – **Make payable to Comptroller of Maryland – SUT** ▶ 19. _____

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief it is true, correct and complete.

Taxpayer or Agent's signature _____ Date _____

MARYLAND
FORM
202 **SALES AND USE TAX RETURN**
INSTRUCTIONS

Line 1 **Gross sales** Enter the total amount of all your taxable and non-taxable sales and rentals of tangible personal property and of your taxable services. Do not include any tax collected in this figure. Enter whole dollars only.

Line 2 **Sales subject to 6% rate**

In box 2a Enter the amount of sales that are subject to tax at the 6% rate.

Note If the gross sales on Line 1 include sales of modular homes or gross receipts from vending machine sales; or if you are a marina which sells dyed diesel fuel; or if you are a hotel: see the applicable sales tax information at www.marylandtaxes.gov to determine the appropriate percentage of sales to use in computing the 6% tax.

In box 2 Enter the actual amount of the sales and use tax you collected or should have collected on sales subject to the 6% tax rate, less any tax which you properly refunded to your customers for cancelled sales.

Line 3 **Car and motorcycle rentals subject to 11.5% rate**

In box 3a Enter the amount of short-term car and motorcycle rentals subject to tax at the 11.5% rate.

In box 3 Enter the actual amount of tax you collected or should have collected on your car and motorcycle rental receipts, less any tax which you properly refunded to your customers for cancelled sales.

Line 4 **Truck Rentals and peer-to-peer car sharing subject to 8% rate.**

In box 4a Enter the amount of short-term truck rentals and peer-to-peer car sharing subject to tax at the 8% tax rate.

In box 4 Enter the actual amount of tax you collected or should have collected on your truck rental and peer-to-peer car sharing receipts, less any taxes you properly refunded to your customers for cancelled sales.

Line 5 **Tax Due on Short-Term Rentals** Enter the sum of the tax shown in boxes 3 and 4.

Line 6 **Sales of alcoholic beverages subject to 9% rate**

In box 6a Enter the amount of sales of alcoholic beverages that are subject to tax at the 9% rate.

In box 6 Enter the actual amount of tax you collected or should have collected on the sales of alcoholic beverages, less any taxes you properly refunded to your customers for cancelled sales.

Line 7 **Add Lines 2, 5 and 6 and enter the total on this line**

Line 8 **Timely discount** If Line 7 is \$6,000 or less, multiply that amount by .012. If Line 7 is greater than \$6,000, multiply that amount by .009 and add \$18.00. The discount may not exceed \$500 for each return. A vendor who files or is eligible to file a consolidated return is allowed a maximum discount not to exceed \$500 for all returns. A discount cannot be taken if the return is filed and paid after the due date.

Line 9 **Subtract Line 8 from Line 7 and enter the difference on this line**

Line 10 **Purchases subject to 6% rate**

In box 10a Enter the amount of purchases, rentals, or use of personal property, subject to the 6% rate.

In box 10 Enter the amount of tax due on your purchases, rentals, or use of personal property, taxable to you at the 6% rate upon which the proper amount of Maryland tax has not been paid, including your purchases of merchandise for resale which you have converted to your own use.

Line 11 **Purchases of alcoholic beverages subject to 9% rate**

In box 11a Enter the amount of purchases of alcoholic beverages subject to the 9% rate.

In box 11 Enter the amount of tax due on your purchases of alcoholic beverages taxable to you at the 9% rate upon which the proper amount of Maryland tax has not been paid, including your purchases of alcoholic beverages for resale which you have converted to your own use.

Line 12 **Total taxes due** Add the amounts shown on Lines 9, 10 and 11 and enter the total on this line. **If the total is zero, do not mail this return. File by calling 410-260-7225 or file electronically.**

Line 13 **Refund due** If you are entitled to a refund of previously paid taxes of \$1,000 or less you may claim it on this line. If the refund exceeds \$1,000, you must pay the full amount due on Line 12 with this return and file a separate refund application, Form 205, available at www.marylandtaxes.gov. You may not claim an amount greater than the amount on Line 12; you may claim the excess amount on Line 13 of your next return or file a Form 205, Sales and Use Tax Refund Application.

Line 14 **Subtract Line 13 from Line 12 and enter the difference on this line**

Line 15 **If late**

In box 15a If this return with payment for taxes due is not filed by its due date, you must include a penalty of 10% of the tax due on Line 14 plus interest.

In box 15b Prior to January 1, 2020, interest is calculated at a rate of 0.9166% per month or fraction of a month of the amount on line 14. Assistance in calculating interest after December 31, 2019 is available through our Web site at www.marylandtaxes.gov or email your question to TAXHELP@comp.state.md.us. You may also call 1-800-638-2937 or from central Maryland 410-260-7980.

In box 15 Add lines 15a and 15b and enter the total on line 15.

Line 16 **Sales and Use Tax balance due** Add the amounts shown on Lines 14 and 15 and enter the total on this line.

Line 17 **Prepaid Wireless E 9-1-1 Fee**

Effective July 1, 2013, sellers of prepaid wireless telecommunications services are required to report and remit to the Comptroller all Prepaid Wireless E 9-1-1 Fees collected by the seller. For more information on the Prepaid Wireless E 9-1-1 Fee go to www.marylandtaxes.gov.

In box 17a Multiply each Prepaid Wireless E 9-1-1 retail transaction by .60 and enter the amount in this box.

In box 17b Multiply the amount from box 17a by .03 and enter the amount in this box.

In box 17c Subtract the amount on Line 17b from Line 17a and enter the amount in this box.

Line 18 **Total balance due** Add the amounts shown on Lines 16 and 17c and enter the total on this line.

Line 19 **Amount enclosed** Enter the amount of check or money order enclosed. Make check or money order payable to Comptroller of Maryland – SUT.

Make checks payable and mail to:

Comptroller of Maryland - SUT
Revenue Administration Division
PO Box 17405
Baltimore, Maryland 21297-1405

Write CR (central registration) number on check using blue or black ink.