

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



202020099

October 2019 - June 2020

**CHECK HERE IF:**

- NAME OR ADDRESS HAS CHANGED** (attach completed Change of Name or Address Form)       **FINAL RETURN** (attach completed Form 202FR)

1.  Check here if you are a marketplace facilitator.
2.  Check here if you are a person that engages in the business of an out-of-state vendor and in the previous calendar year you either (1) exceeded \$100,000 in gross revenue from the sale of tangible personal property or taxable services delivered in the State; or (2) sold tangible personal property or taxable services for delivery into the State in 200 or more separate transactions.
3. Gross sales (Whole dollars only, taxable and non-taxable direct sales) . . . . . ▶ 3. \_\_\_\_\_
4. Sales subject to 6% rate . . . . . ▶ 4a. \_\_\_\_\_ . . . ▶ 4. \_\_\_\_\_
5. Car and motorcycle rentals subject to 11.5% rate . . . . . ▶ 5a. \_\_\_\_\_ . . . ▶ 5. \_\_\_\_\_
6. Truck Rentals and peer-to-peer car sharing subject to 8% rate. . . ▶ 6a. \_\_\_\_\_ . . . ▶ 6. \_\_\_\_\_
7. Add Lines 5 and 6 and enter the total tax due on short-term rentals . . . . . ▶ 7. \_\_\_\_\_
8. Sales of alcoholic beverages subject to 9% rate . . . . . ▶ 8a. \_\_\_\_\_ . . . ▶ 8. \_\_\_\_\_
9. a. Add Lines 4, 7 and 8 and enter the total on this line. . . . . ▶ 9a. \_\_\_\_\_  
b. Enter line 7 from Form 202F (see instructions). . . . . ▶ 9b. \_\_\_\_\_  
Add lines 9a and 9b and enter the total. . . . . ▶ 9. \_\_\_\_\_
10. If timely – enter discount (see instructions). Maximum \$500.00 . . . . . ▶ 10. \_\_\_\_\_
11. Subtract Line 10 from Line 9 and enter the difference on this line . . . . . ▶ 11. \_\_\_\_\_
12. Taxable purchases subject to the 6% rate . . . . . ▶ 12a. \_\_\_\_\_ . . . ▶ 12. \_\_\_\_\_
13. Taxable purchases of alcoholic beverages subject to the 9% rate . . . . . ▶ 13a. \_\_\_\_\_ . . . ▶ 13. \_\_\_\_\_
14. Total taxes due (add Lines 11, 12 and 13). **If the total is zero, see instructions.** . . . . . ▶ 14. \_\_\_\_\_
15. Refund due (see instructions) . . . . . ▶ 15. \_\_\_\_\_
16. **Subtract** Line 15 from Line 14 and enter the difference on this line. . . . . ▶ 16. \_\_\_\_\_

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- 17. **If late:** a. Compute penalty at 10% of Line 16 . . . . . 17a. \_\_\_\_\_  
b. Compute interest from the  
due date of the return (see instructions) . . . . . 17b. \_\_\_\_\_  
**Add** Lines 17a and 17b and enter the total . . . . . 17. \_\_\_\_\_
- 18. Sales and Use Tax balance due (add Lines 16 and 17) . . . . . 18. \_\_\_\_\_
- 19. a. Prepaid Wireless E 9-1-1 Fee (.60 per transaction) . . . . ▶ 19a. \_\_\_\_\_  
b. Enter discount (see instructions). . . . . ▶ 19b. \_\_\_\_\_  
c. Total E 9-1-1 Fee due . . . . . 19c. \_\_\_\_\_
- 20. Total balance due (add Lines 18 and 19c.) . . . . . ▶ 20. \_\_\_\_\_
- 21. Amount enclosed – **Make payable to Comptroller of Maryland – SUT** . . . . . ▶ 21. \_\_\_\_\_

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