Peter Franchot
Comptroller

Wayne P. Green, CPA
Director
Revenue Administration Division

Maryland Form 202

Sales and Use Tax Return Specifications

Form Requirements

Size: 8 ½ X 11 inches

Format: 6 x 10 grid (6 rows per inch, 10 columns per inch)

Layout: Per official state version of the Sales Tax Return form, the report period, due date, tax account number, numeric return period, business name and address must be printed in the proper area, and the return must be signed and dated by the taxpayer or agent.

- All ALPHA Data should be in CAPS.
- Include the Data Field Labels (e.g., DUE DATE, ACCOUNT NUM.)
- Use 10 point OCR "A" font.

Form 202 Page 1 (SUT) - Field Name	Start Row	Start Column	End Row	End Column	Field Size	Format
"FOR PERIOD ENDING…"	7	10	7	38	29	
"DUE DATE…"	8	16	8	32	17	
"ACCOUNT NUMBER…"	10	10	10	38	29	See below
Scanline*	12	53	12	71	19	See below
Business Name	12	10	12	40	31	
Business Address	13	10	13	40	31	
Business Address	14	10	14	40	31	
Business Address	15	10	15	40	31	

Form 202 Page 2 (SUT) - Field Name	Start Row	Start Column	End Row	End Column	Field Size	Format
"FOR PERIOD ENDING…"	7	10	7	38	29	
"DUE DATE…"	8	16	8	32	17	
"ACCOUNT NUMBER…"	10	10	10	38	29	See below
Scanline*	12	53	12	71	19	See below
Business Name	12	10	12	40	31	
Business Address	13	10	13	40	31	
Business Address	14	10	14	40	31	
Business Address	15	10	15	40	31	

Account Number:	1. Print using 10 point OCR "A" font.
	2. Scanline prints on Row 10, beginning in Col. 10, ending in Col. 38
	3. Scan line reads from left to right 29 positions:

- ➢ 1-7   Must say "ACCOUNT"
- ➢ 8   Blank
- ➢ 9-11   Must say "NUM"
- ➢ 12 – 14   Blank
- ➢ 15 – 22   Must contain the tax account number * (with the first digit of the account number in position 15 and the last digit in position 22)
- ➢ 23 – 25   Blank
- ➢ 26 – 29   Must contain the return period (MMYY)

Scan Line:	1. Print using 10 point OCR "A" font.
	2. Scanline prints on Row 12, beginning in Col. 53, ending in Col. 71
	3. Scan line reads from left to right 19 positions:

- ➢ 1 – 2   Return period Month (in MM format)
- ➢ 3   Blank
- ➢ 4 – 7   Return period Year (in YYYY format)
- ➢ 8   Blank
- ➢ 9 – 10   Must contain zeros
- ➢ 11   Blank
- ➢ 12 – 19   Tax account number * (with the first digit of the account number in position 12 and the last digit in position 19)

* The tax account number is the Central Registration (CR) number. It is numeric, 8 digits and start with 0 or 1. **Returns with missing or invalid CR numbers will be rejected.**

| **1D Barcode:** | The Division uses a 3 of 9 barcode on scannable tax return forms. The format is as follows: |

    1 Digit start code (*)

    2 Digit year (e.g. 18)

    3 Digit form number (e.g. 202)

    1 Digit form version (starting at 0)

    1 Digit page – starting at 0 (e.g. page 1 should read 0)

    2 Digit vendor ID (assigned)

    1 Digit stop code (*)

The barcode must be placed in the upper right-hand corner of the form as indicated on the official form. The barcode shall be 3" x ½" with at least ¼ inch of white space around the barcode.

Registration Marks: Four (4) registration marks are required and must be placed in the same location as they appear on the official form. Each registration mark is solid black with a width of two (2) columns and a height of one (1) row.

Vendor ID: Vendor ID should only be used in the 1D barcode. (Software companies without a Vendor ID place your company name in the bottom left margin.)

Approval: Submit 25 documents for testing (five sets of 5 varying data samples). You may select your own test data.

Send to: Andres Aviles, Forms Manager, Revenue Administration Division, 110 Carroll St, Room 208B, Annapolis, MD 21411-0001.

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