

**MARYLAND
FORM
202F**

**SALES AND USE TAX
RETURN FOR
MARKETPLACE
FACILITATORS**



20202F099

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. Gross sales facilitated into Maryland (Whole dollars only, taxable and non-taxable) ▶ 1.
- 2. Facilitated sales subject to 6% rate ▶ 2a. .. ▶ 2.
- 3. Car and motorcycle rentals subject to 11.5% rate ▶ 3a. .. ▶ 3.
- 4. Truck Rentals 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 and on line 9b of Form 202 ▶ 7.

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**MARYLAND
FORM
202F**

**SALES AND USE TAX
RETURN FOR MARKETPLACE
FACILITATORS INSTRUCTIONS**

Form 202F is used by marketplace facilitators to report sales and use tax collected on facilitated sales made on behalf of marketplace seller. A marketplace facilitator is a person that facilitates a retail sale by a marketplace seller by listing or advertising tangible personal property for sale in a physical or electronic marketplace and collects payment from a buyer, either directly or indirectly through a third party, and transmits the payment to a marketplace seller.

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

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

Note If the gross sales on Line 1 include sales of modular homes: 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 facilitated sales subject to the 6% tax rate, less any tax which you properly refunded to customers for cancelled facilitated sales.

Line 3 Car and motorcycle rentals subject to 11.5% rate

In box 3a Enter the amount of facilitated 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 facilitated car and motorcycle rental receipts, less any tax which you properly refunded to customers for cancelled facilitated sales.

Line 4 Truck Rentals subject to 8% rate.

In box 4a Enter the amount of facilitated short-term truck rentals 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 facilitated truck rental receipts, less any taxes you properly refunded to customers for cancelled facilitated 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 facilitated 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 facilitated sales of alcoholic beverages, less any taxes you properly refunded to customers for cancelled facilitated sales.

Line 7 Add Lines 2, 5 and 6 and enter the total on this line and on line 9b of Form 202