

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



20202F299

July 2020 - June 2021

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. _____
- 2.1. Sales subject to 6% rate (Digital products) ▶ 2.1a. _____ ▶ 2.1. _____
- 2.2. Sales subject to 12% rate (ESDs) ▶ 2.2a. _____ ▶ 2.2. _____
- 2.3 Sales subject to 60% rate (Vaping Liquid). ▶ 2.3a. _____ ▶ 2.3. _____
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, 2.1, 2.2, 2.3, 5 and 6 and enter the total on this line and on line 9b of Form 202. 7. _____

Draft 4/19/21

**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%, 12%, and 60% rates

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 your customers for cancelled sales.

In box 2.1a Enter the amount of facilitated sales of digital products that are subject to tax at the 6% rate. For information on what qualifies as a digital product, see Business Tax Tip #29 Sales of Digital Products and Digital Code on marylandtaxes.gov. Digital products became subject to the sales and use tax on March 14, 2021. For the period ending March 31, 2021, only report sales of digital products for the period March 14, 2021 to March 31, 2021. For periods after March 2021, report sales for the entire period.

In box 2.1 Enter the actual amount of the sales and use tax you collected or should have collected on facilitated sales of digital products subject to the 6% tax rate, less any tax which you properly refunded to your customers for cancelled sales.

In box 2.2a Enter the amount of facilitated sales of electronic smoking devices (ESDs) that are subject to tax at the 12% rate. For more information see TT-78 Cigarette and OTP Tax Increase and Floor Tax and Electronic Smoking Devices (ESD) Sales Tax on marylandtaxes.gov. The sales and use tax rate for ESDs increased from 6% to 12% effective March 14, 2021. For facilitated sales of ESDs through March 13, 2021, sales and the tax collected should be included on lines 2a and 2, respectively. Facilitated sales of ESDs on or after March 14, 2021 and the tax collected should be reported on lines 2.2a and 2.2, respectively.

In box 2.2 Enter the actual amount of the sales and use tax you collected or should have collected on facilitated sales of ESDs subject to the 12% tax rate, less any tax which you properly refunded to your customers for cancelled sales.

In box 2.3a Beginning March 14, 2021, enter the amount of the facilitated sales of vaping liquid sold in a container that contains 5ml or less of vaping liquid that are subject to tax at the 60% rate. For more information, see TT-78 Cigarette and OTP Tax Increase and Floor Tax and Electronic Smoking Devices (ESD) Sales Tax on marylandtaxes.gov. The tax rate on vaping liquid sold in containers of 5ml or less increased from 6% to 60% effective March 14, 2021. Sales of vaping liquid in containers of any size through March 13, 2021 should be reported on line 4. Sales of vaping

liquid in containers greater than 5ml should continue to be reported on line 4 from March 14, 2021 and forward.

In box 2.3 Enter the actual amount of the sales and use tax you collected or should have collected on facilitated sales of vaping liquid sold in a container that contains 5ml or less of vaping liquid 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 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, 2.1, 2.2, 2.3, 5 and 6 and enter the total on this line and on line 9b of Form 202