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MARYLAND
FORM
202

SALES AND USE TAX
RETURN



202020099

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. 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.

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

- Line 1** **Check the box** if you engage in the business of a marketplace facilitator. **If the box is checked you must complete Form 202F.** Marketplace facilitator means a person that (i) facilitates a retail sale by a marketplace seller by listing or advertising for sale in a marketplace tangible personal property; and (ii) regardless of whether the person receives compensation or other consideration in exchange for the person's services, directly or indirectly through agreements with third parties, collects payments from a buyer and transmits the payment to the marketplace seller. Marketplace facilitator does not include (i) a platform or forum that exclusively provides internet advertising services, including listing products for sale, if the platform or forum does not also engage, directly or indirectly, in collecting payment from a buyer and transmitting that payment to the vendor; (ii) a payment processor business appointed by a vendor to handle payment transactions from clients, including credit cards and debit cards, whose only activity with respect to marketplace sales is to handle transactions between two parties; (iii) a peer-to-peer car sharing program; or (iv) a delivery service company that delivers tangible personal property on behalf of a marketplace seller that is engaged in the business of a retail vendor and holds a certain license. Marketplace seller means a person that makes a retail sale or sale for use through a physical or electronic marketplace operated by a marketplace facilitator.
- Line 2** **Check the box** if you are a person that engages in the business of an out-of-state vendor and in the prior calendar year either (1) exceeding \$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. **If you are a marketplace facilitator and engage in the business of an out-of-state vendor with sales in the previous calendar year that exceed the listed threshold amounts, you should check both box 1 and box 2.**
- Line 3** **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. These are your total direct sales. Do not include any facilitated sales or tax collected in this figure. Enter whole dollars only.
- Line 4** **Sales subject to 6% rate**
In box 4a Enter the amount of sales that are subject to tax at the 6% rate.
Note If the gross sales on Line 3 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 4 Enter the actual amount of the sales and use tax you collected or should have collected on direct sales subject to the 6% tax rate, less any tax which you properly refunded to your customers for cancelled sales. Do not include sales and use tax collected for facilitated sales, which is reported on Form 202F.
- Line 5** **Car and motorcycle rentals subject to 11.5% rate**
In box 5a Enter the amount of short-term car and motorcycle rentals subject to tax at the 11.5% rate.
In box 5 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 6** **Truck Rentals and peer-to-peer car sharing subject to 8% rate.**
In box 6a Enter the amount of short-term truck rentals and peer-to-peer car sharing subject to tax at the 8% tax rate.
In box 6 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 7** **Tax Due on Short-Term Rentals** Enter the sum of the tax shown in boxes 5 and 6.
- Line 8** **Sales of alcoholic beverages subject to 9% rate**
In box 8a Enter the amount of sales of alcoholic beverages that are subject to tax at the 9% rate.
In box 8 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 9** **In box 9a** Add Lines 4, 7 and 8 and enter the total on this line.
In box 9b Enter amount shown on Line 7 from Form 202F.
In box 9 Add Lines 9a and 9b and enter the total on this line.
- Line 10** **Timely discount** If Line 9 is \$6,000 or less, multiply that amount by .012. If Line 9 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 11** **Subtract Line 10 from Line 9 and enter the difference on this line**
- Line 12** **Purchases subject to 6% rate**
In box 12a Enter the amount of purchases, rentals, or use of personal property, subject to the 6% rate.
In box 12 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 13** **Purchases of alcoholic beverages subject to 9% rate**
In box 13a Enter the amount of purchases of alcoholic beverages subject to the 9% rate.
In box 13 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 14** **Total taxes due** Add the amounts shown on Lines 11, 12 and 13 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 15** **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 14 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 14; you may claim the excess amount on Line 15 of your next return or file a Form 205, Sales and Use Tax Refund Application.

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

Line 16 **Subtract Line 15 from Line 14 and enter the difference on this line**

Line 17 **If late**

In box 17a 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 16 plus interest.

In box 17b Prior to January 1, 2021, interest is calculated at a rate of 0.8750% per month or fraction of a month of the amount on line 16. From January 1, 2021 through December 31, 2021, interest is calculated at a rate of 0.8333% per month or fraction of a month of the amount of line 16. Assistance in calculating interest is available through our Web site at www.marylandtaxes.gov or email your question to TAXHELP@marylandtaxes.gov. You may also call 1-800-638-2937 or from central Maryland 410-260-7980.

In box 17 Add lines 17a and 17b and enter the total on line 17.

Line 18 **Sales and Use Tax balance due** Add the amounts shown on Lines 16 and 17 and enter the total on this line.

Line 19 **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 19a Multiply each Prepaid Wireless E 9-1-1 retail transaction by .60 and enter the amount in this box.

In box 19b Multiply the amount from box 19a by .03 and enter the amount in this box.

In box 19c Subtract the amount on Line 19b from Line 19a and enter the amount in this box.

Line 20 **Total balance due** Add the amounts shown on Lines 18 and 19c and enter the total on this line.

Line 21 **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.