MARYLAND FORM 202 SALES AND USE TAX RETURN

262020099

July 2026 - June 2027

CHECK HERE IF:

☐ **NAME OR ADDRESS HAS CHANGED** (attach completed Change of Name or Address Form)

☐ **FINAL RETURN** (attach completed Form 202FR)

☐ Check this box if you are reporting sales or purchases subject to the 12% tax rate under Senate Bill 516 of 2023 on Line 15 or Line 31. You must report your physical location address and political subdivision for this reporting period. **See Instruction A.**

4 Digit Political Subdivision Code **(See Instruction A)** Maryland Political Subdivision (**See Instruction A)**

Maryland Physical Location Address Line 1 (Street No. and Street Name) (No PO Box)

Maryland Physical Location Address Line 2 (Apt No., Suite No., Floor No.) (No PO Box)

City State MD ZIP Code + 4 Maryland County

1. ▶ ☐ Check here if you are a marketplace facilitator. ▶ ☐ Check here if this is an amended return.

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 or the current calendar year:
   (1) You exceeded $100,000 in gross sales of tangible personal property or taxable services delivered in the State or;
   (2) You sold tangible personal property or taxable services for delivery into the State in 200 or more separate transactions.

Tax on Sales

3. Gross sales (whole dollars only, taxable and non-taxable direct sales). . . . . ▶ 3.
4. Sales subject to 6% rate (excluding digital products, electricity for EV charging, and racehorses sold after a claiming race)... . . . . 4a. ▶ 4.
5. Sales subject to 6% rate (digital products) . . . . 5a. ▶ 5.
6. Sales subject to 6% rate (electricity for EV charging) . . 6a. ▶ 6.
7. Sales subject to 6% rate (racehorses sold after a claiming race). . . . . 7a. ▶ 7.
8. Sales subject to 12% rate (tobacco pipes) . . . . 8a. ▶ 8.
9. Sales subject to 20% rate (ESDs and vaping liquid over 5mL) . . . . 9a. ▶ 9.
10. Sales subject to 60% rate (vaping liquid 5mL or less). . 10a. ▶ 10.

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11. Car and motorcycle rentals and peer-to-peer car sharing subject to 11.5% rate . . . . 11a. ▶ 11.

12. Truck rentals and peer-to-peer car sharing subject to 8% rate . . . . 12a. ▶ 12.

13. Add Lines 11 and 12 and enter the total tax due on short-term rentals. . . . . ▶ 13.

14. Sales of alcoholic beverages subject to 9% rate. . . . . . 14a. ▶ 14.

15. Sales of products taxed under Senate Bill 516 of 2023 subject to 12% rate (excluding sales reported on 202DLV). Enter MCA license number here: ▶ . . . . 15a. ▶ 15.

NOTE FOR MICRO LICENSEES:

▶ ☐ If you are a micro licensee operating a delivery service, do **not** enter amounts in box 15a or 15. Check this box instead and complete Form 202DLV.

16. Sales of certain data services, certain information technology services, and certain software publishing services subject to 3% rate (see instructions). . . . . 16a. ▶ 16.

17. a. Add Lines 4-10 and 13-16 and enter the total on this line . . . . ▶ 17a.

b. Enter Line 13 from Form 202F (see instructions) . . ▶ 17b.

c. Enter Line 1 from Form 202DLV (see instructions) . ▶ 17c.

Add Lines 17a, 17b, and 17c and enter the total . . . . 17.

18. If timely – enter discount (see instructions). Maximum $500.00 . . . . 18.

19. Tax Credit - Qualified Job Training. Enter amount (see instructions) . . . . ▶ 19.

20. Subtract Line 18 or 19 from Line 17 and enter the difference on this line . . . . 20.

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Tax on Purchases

21.	Taxable purchases subject to the 6% rate (excluding digital products, electricity for EV charging, and racehorses sold after a claiming race) . . . . 21a.		▶ 21.
22.	Taxable purchases of digital products subject to the 6% rate . 22a.		▶ 22.
23.	Taxable purchases of electricity for EV charging subject to the 6% rate . . . . 23a.		▶ 23.
24.	Taxable purchases of racehorses following a claiming race subject to the 6% rate . . . . 24a.		▶ 24.
25.	Taxable purchases of truck rentals and peer-to-peer car sharing subject to the 8% rate. . . . . 25a.		▶ 25.
26.	Taxable purchases of alcoholic beverages subject to the 9% rate . . . . 26a.		▶ 26.
27.	Taxable purchases of car and motorcycle rentals and peer-to-peer car sharing subject to the 11.5% rate . . . 27a.		▶ 27.
28.	Taxable purchases of tobacco pipes subject to the 12% rate . . . . 28a.		▶ 28.
29.	Taxable purchases of ESDs and vaping liquid over 5mL subject to the 20% rate . . . . 29a.		▶ 29.
30.	Taxable purchases of vaping liquid that contains less than 5mL subject to the 60% rate . . . . 30a.		▶ 30.
31.	Taxable purchases of products taxed under Senate Bill 516 of 2023 subject to 12% rate . . . . 31a.		▶ 31.
32.	Taxable purchases of certain data services, certain information technology services, and certain software publishing services subject to 3% rate, including use tax remitted in connection with a Multiple Points of Use Certifi cate (see instructions) . . 32a.		▶ 32.

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33. Total tax on purchases.
Add the amounts from Lines 21 through 32 and enter the total on this line . . . . 33. ______

Total Sales and Use Taxes

34. Total taxes due (add Lines 20 and 33). **If the total is zero, see instructions** . . . . ▶ 34. ______

35. Refund due (see instructions) . . . . ▶ 35. ______

36. **Subtract** Line 35 from Line 34 and enter the difference on this line . . . . 36. ______

37. **If late:** a. Compute penalty at 10% of Line 36 . . . . . . 37a. ______
b. Compute interest from the due date of the return (see instructions) . . . . 37b. ______
Add Lines 37a and 37b and enter the total . . . . 37. ______

38. Sales and Use Tax balance due (add Lines 36 and 37) . . . . 38. ______

Prepaid Wireless 9-1-1 Fee

39. a. Prepaid Wireless E 9-1-1 Fee (.60 per transaction) ▶ 39a. ______
b. Enter discount (see instructions) . . . . ▶ 39b. ______
c. Total E 9-1-1 Fee due . . . . 39c. ______

40. Total balance due (add Lines 38 and 39c) . . . . 40. ______

41. Amount enclosed – **Make payable to Comptroller of Maryland** . . . . ▶ 41. ______

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 ______

MARYLAND FORM **202F**

SALES AND USE TAX RETURN FOR MARKETPLACE FACILITATORS

26202F099

July 2026 - June 2027

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☐ **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 (excluding digital products and electricity for EV charging)	▶ 2a.	▶ 2.	
3. Sales subject to 6% rate (digital products)	▶ 3a.	▶ 3.	
4. Sales subject to 6% rate (electricity for EV charging) . .	▶ 4a.	▶ 4.	
5. Sales subject to 12% rate (tobacco pipes)	▶ 5a.	▶ 5.	
6. Sales subject to 20% rate (ESDs and vaping liquid over 5mL)	▶ 6a.	▶ 6.	
7. Sales subject to 60% rate (vaping liquid 5mL or less) . .	▶ 7a.	▶ 7.	
8. Car and motorcycle rentals and peer-to-peer car sharing subject to 11.5% rate	▶ 8a.	▶ 8.	
9. Truck rentals and peer-to-peer car sharing subject to 8% rate	▶ 9a.	▶ 9.	
10. Add Lines 8 and 9 and enter the total tax due on short-term rentals		▶ 10.	
11. Sales of alcoholic beverages subject to 9% rate.	▶ 11a.	▶ 11.	
12. Sales of certain data services, certain information technology services, and certain software publishing services subject to 3% rate.	▶ 12a.	▶ 12.	
13. Add Lines 2-7 and 10-12 and enter the total on this line and on Line 17b of Form 202.		13.	