

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85

**MARYLAND
FORM
202**

**SALES AND USE TAX
RETURN**



262020099

CHECK HERE IF:

July 2026 - June 2027

☐ **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 MD State 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.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85

**MARYLAND
FORM
202**

**SALES AND USE TAX
RETURN**



262020399

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.

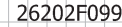
--	--

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

SALES AND USE TAX RETURN FOR MARKETPLACE FACILITATORS



July 2026 - June 2027

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