



21202F099

July 2021 - June 2022

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. Sales subject to 6% rate (Digital products) ▶ 3a. _____ ▶ 3. _____
- 4. Sales subject to 12% rate (ESDs, Tobacco Pipes) ▶ 4a. _____ ▶ 4. _____
- 5. Sales subject to 60% rate (Vaping Liquid) ▶ 5a. _____ ▶ 5. _____
- 6. Car and motorcycle rentals subject to 11.5% rate . . . ▶ 6a. _____ ▶ 6. _____
- 7. Truck Rentals subject to 8% rate ▶ 7a. _____ ▶ 7. _____
- 8. Add Lines 6 and 7 and enter the total tax due on short-term rentals ▶ 8. _____
- 9. Sales of alcoholic beverages subject to 9% rate. ▶ 9a. _____ ▶ 9. _____
- 10. Add Lines 2, 3, 4, 5, 8 and 9 and enter the total on this line and on line 12b of Form 202. . . 10. _____

FINAL 6/28/21

**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 a marketplace seller. A marketplace facilitator is a person that facilitates a retail sale by a marketplace seller by listing or advertising tangible personal property, digital code, or a digital product 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. For guidance on the taxability of digital codes and digital products, see Business Tax Tip #29 Sales of Digital Products and Digital Codes.

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 your customers for cancelled sales.

Line 3 Facilitated sales of digital products and digital codes subject to 6% rate
In box 3a Enter the amount of facilitated sales of digital products and digital codes that are subject to tax at the 6% rate. For information on what qualifies as a digital product or digital code, see Business Tax Tip #29 Sales of Digital Products and Digital Code on marylandtaxes.gov.

In box 3 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.

Line 4 Facilitated sales on ESDs and tobacco pipes subject to 12% rate
In box 4a Enter the amount of facilitated sales of electronic smoking devices (ESDs) and tobacco pipes 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.

In box 4 Enter the actual amount of the sales and use tax you collected or should have collected on facilitated sales of ESDs and tobacco pipes subject to the 12% tax rate, less any tax which you properly refunded to your customers for cancelled sales.

Line 5 Facilitated sales on vaping liquid subject to 60% rate
In box 5a 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. Sales of vaping liquid in containers greater than 5ml should continue to be reported in box 2a.

In box 5 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 6 Car and motorcycle rentals subject to 11.5% rate
In box 6a Enter the amount of facilitated short-term car and motorcycle rentals subject to tax at the 11.5% rate.

In box 6 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 7 Truck Rentals subject to 8% rate.
In box 7a Enter the amount of facilitated short-term truck rentals subject to tax at the 8% tax rate.

In box 7 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 8 Tax Due on Short-Term Rentals Enter the sum of the tax shown in boxes 6 and 7.

Line 9 Sales of alcoholic beverages subject to 9% rate
In box 9a Enter the amount of facilitated sales of alcoholic beverages that are subject to tax at the 9% rate.

In box 9 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 10 Add Lines 2, 3, 4, 5, 8 and 9 and enter the total on this line and on line 12b of Form 202