

Maryland Tax Connect

Multiple Points of Use Certificate (MPU) Application User Guide



Multiple Points of Use Certificate (MPU)

The following pages outline the steps for obtaining a **Maryland Multiple Points of Use Certificate (MPU)** on Maryland Tax Connect (MTC).

There Are Two Ways to Obtain a MPU Certificate:

Option for First-Time Applicants

- Directly on the Maryland Tax Connect Homepage (Pages 2-15).

Option for Reoccurring Request

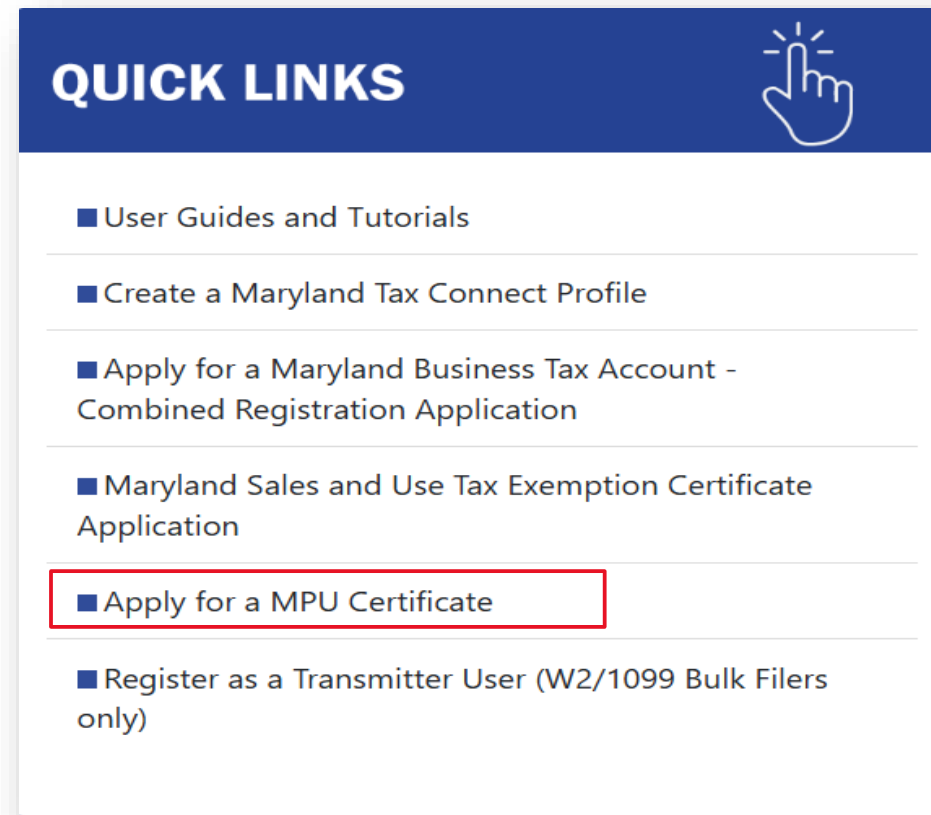
- Logged in as a Registered Maryland Tax Connect User (Pages 16-31).

You must have an **open and active Sales and Use Tax Account** to use either option. If you do not **STOP** and submit a [Combined Central Registration Application](#).



Multiple Points of Use Certificate-MPU

On the **Portal Homepage** select **Apply for a MPU Certificate** from the **Quick Links** box.



MPU Terms and Conditions

Maryland Tax Connect Users must agree to the Portal Terms of Use. Review and select the checkbox stating you agree to the Terms & Conditions. Then select **next** to continue

Apply for a MPU Certificate

* indicates required field

Terms and Conditions

c. If that appointment is based on you holding a certain qualification (for example, as a registered tax agent), you must currently hold that qualification that qualification must not currently be suspended or cancelled.

Privacy Protection

COM is committed to respecting users' privacy and security. Please see our Privacy Policy for further information about browsing, security, e-mail use, cookies and more.

Data Policy

By using data made available through Portal, the user agrees to all the conditions stated in the Data Policy.

Modification or Termination of Service

COM reserves the right to modify, discontinue, suspend or terminate access to Portal and to modify these TOU at any time. You will be notified of such changes by through Portal or a notice sent to the contact point listed in your user information. COM will not be liable for any such modification, discontinuation, suspension or termination. You can review the most current version of the TOU on our website at any time.

Acceptance of Terms of Use

You may accept and agree to these TOU of Portal on behalf of a business, organization, agency or yourself by checking "I Agree" below. By checking the "I Agree" Box below you affirm that you have read these TOU, that you have the authority to agree to these TOU on behalf of your business, organization, agency or yourself and that the business, organization, agency or yourself will be bound by these TOU. Before you check the "I Agree" box, please carefully read the terms and conditions contained in this TOU.

☒ * I agree to the above Terms & Conditions

Cancel

Next



Contact Information

Enter your **Contact Information** and complete all mandatory fields * before proceeding to next page.

[Businesses](#) / [Apply for a MPU Certificate](#)

Apply for a MPU Certificate - Contact Information ⓘ

Applicant(s) are required to complete mandatory fields.

* indicates required field

Contact Information

* First Name:

Jane

* Last Name:

Doe

* Daytime Phone:

(410) 260-7980

Extension:

Mobile Phone:

xxx xxx xxxx

* Email:

PORTALTEST@marylandtaxes.gov

* Confirm Email:

PORTALTEST@marylandtaxes.gov

Cancel

Next



Buyer Tax Information

Begin entering **Buyer Information**. **Note:** All fields with an asterisk* are mandatory.

Buyer Information * indicates required field

To receive an MPU Certificate, you must already have an active Maryland Sales and Use Tax account. Your account must also be in good standing, with no outstanding balances or unresolved liabilities. If you would like to add a Sales and Use Tax account you can do so by filling out our [Combined Central Registration form](#).

* Corporate Name:

D/B/A Name:

* Buyer's Address:

Add a New Address

* Country:

UNITED STATES

Attention:

* Address Line1:

Address Line2:

* City:

* State:

MARYLAND

* Zip Code:

* Buyer's FEIN:

* Buyer's CRN:



Vendor Tax Information

Continue entering **Vendor Information**. **Note:** All fields with an asterisk* are mandatory and **Vendor FEIN** is an optional field.

Vendor Information

* Corporate Name:

D/B/A Name:

* Vendor Country:

* Vendor Street Line 1:

Vendor Street Line 2:

* Vendor City:

Vendor State:

* Vendor Zip Code:

Vendor FEIN:

* Expected Date of Sale:

MM/DD/YYYY

Invoice or purchase order number:

Clear

Continue



MPU Sales Information

Select **Add Row** to add description of the service, product or code (if applicable). Add as many rows as needed then select **Save and Continue**.

MPU Sale Items

Progress

50%

Sale Information

Iteration #	General description of the service, product, or code:	Estimated total purchase price:	Percentage of use allocated to Maryland:	Check this box if the item being purchased is a subscription:	Check this box if Maryland Use Tax will be paid by a Maryland affiliated member and will not be paid by the original buyer:

Showing 1 to 1 of 1 entries

Add

Back

Clear

Save and Continue



MPU Sales Information

Enter detailed description, cost, and percentage of use allocated to Maryland. All mandatory fields * must be completed. **Note:** Check the subscription box for reoccurring sales. Then select **Continue**.

MPU Sale Items

Progress

50%

Sale Information

* General description of the service, product, or code:

Computer Software

* Estimated total purchase price:

\$ 50,000.00

* Percentage of use allocated to Maryland:

10

Check this box if the item being purchased is a subscription:

☒

Check this box if Maryland Use Tax will be paid by a Maryland affiliated member and will not be paid by the original buyer:

☐

Cancel

Continue

* indicates required field



MPU Sales Information

Review Sales entry(s) then select **Save and Continue**. **Note:** Multiple Sales information can be added.

MPU Sale Items

Progress

50%

* indicates required field

Sale Information

Iteration #	General description of the service, product, or code:	Estimated total purchase price:	Percentage of use allocated to Maryland:	Check this box if the item being purchased is a subscription:	Check this box if Maryland Use Tax will be paid by a Maryland affiliated member and will not be paid by the original buyer:	
1	Computer Software	50000.00	10	true	false	Delete

Showing 1 to 1 of 1 entries

Back

Clear

Add

Save and Continue



MPU Related Entity/Parties

Select **Add Row** to add related entity (if applicable). Add as many rows as needed then select **Save and Continue**.

Related Parties

Progress

50%

* indicates required field

Related Entity Information

Iteration #	Corporate Name:	D/B/A Name:	Related Party's Address	Maryland combined registration number of the Related Entity:	Estimated taxable price of code, product, or service being resold:

Showing 1 to 1 of 1 entries

Add

Back

Clear

Save and Continue



Summary Information

Applicant should review **Submission Date** for accuracy. Then click **Continue**.

File a Form Summary Information ?

Progress 100%

Confirm the summary below is correct based on the information you entered and click **NEXT** to provide your electronic signature.

Submission Date: 08/28/2025

Please Note: Click Continue to sign and complete your MPU Certificate application. Your certificate will be available in less than 1 hour in your Maryland Tax Connect account under the Notice History page. Be sure to save or print a copy once it becomes available.

Cancel

Back

Continue



Authorized Signature

Select **Yes** to acknowledge that you are authorized to submit MPU application. Otherwise select **No** to return to previous page.

File a Form Signature ?

Progress 100%

Upon knowledge of a possible penalty being incurred, I acknowledge that I am authorized to file this document online.
Please select the "Yes" button if you agree. Select the "No" button to cancel the submission and go back to the previous page.

NoYes



Confirmation

Successful submissions will generate a **Confirmation Number**. Print or retain number for future reference.

File a Form Confirmation

Document was submitted successfully. Your application will be reviewed and our office will contact you after review is complete.

The confirmation number is: **FR0002144199**

Please print or save this number for future reference.



Warning Message Received

Note: If you do not have an open Sales and Use Tax (SUT) account. You will receive the following error message, and your application will be rejected. **STOP** and submit [Combined Central Registration Application](#).

File a Form Signature ?

Progress 100%

You must first have an open Sales and Use Tax account before you can apply for an MPU Certification. If you would like to add a Sales and Use Tax account, you can do so by filling out our [Combined Central Registration form](#).

Upon knowledge of a possible penalty being incurred, I acknowledge that I am authorized to file this document online.
Please select the "Yes" button if you agree. Select the "No" button to cancel the submission and go back to the previous page.

No

Yes



Obtain a MPU Certificate As a Registered Users

The proceeding pages outline the steps for submitting a Sales and Use Tax/Buyer MPU Form using the **Maryland Tax Connect (MTC) File and Pay** option as a **Registered Administrator or Authorized User**.

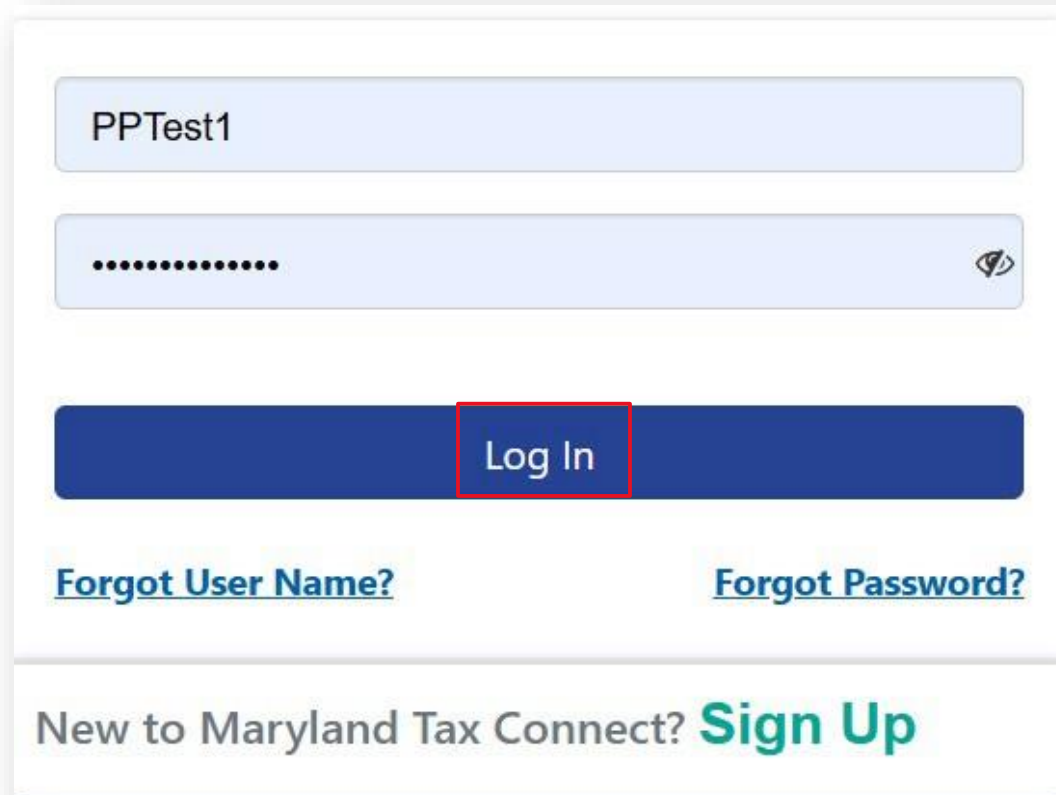
Note: To File A Buyer MPU Form on **(MTC)** you must first have an MPU/Buyer tax account linked to your Tax Profile.

If you do not see this account type under your **Tax Accounts** refer to the slides 2-16 for steps on how to apply as a first-time applicant.



Multiple Points of Use Certificate-MPU

On the Portal homepage select **Log In** and enter your **Username** and **Password** to access your Tax Account page.



PPTest1

.....

Log In

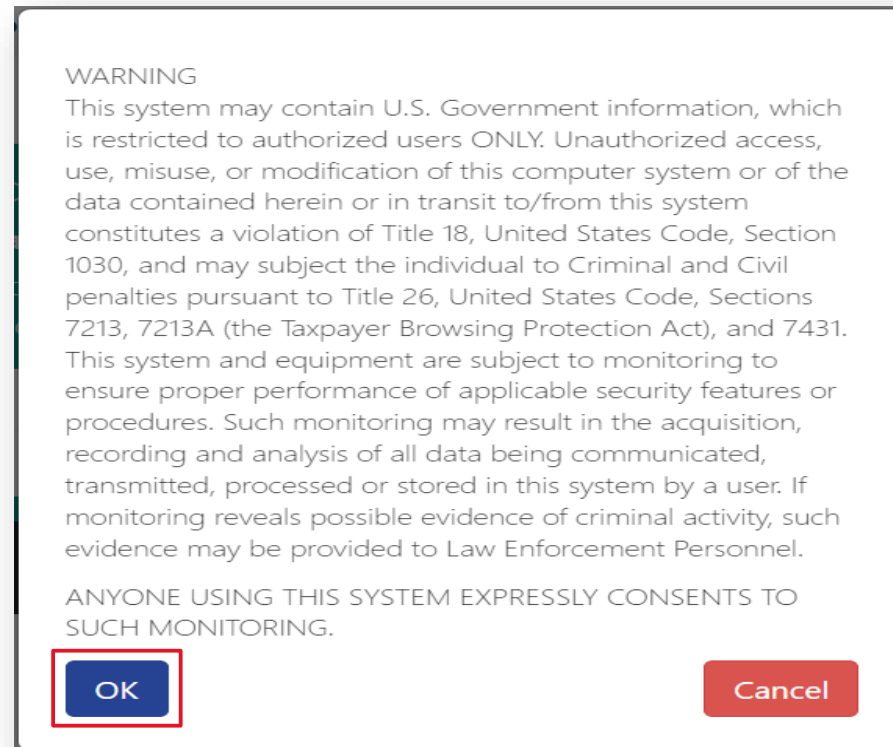
[Forgot User Name?](#) [Forgot Password?](#)

New to Maryland Tax Connect? [Sign Up](#)



User Warning Message

When accessing your Maryland Tax Connect Account you will be prompted to read and accept monitoring message. Click **Ok** to consent and proceed.



Tax Account Page For Registered User

From your **Tax Accounts** page click the **Select an Account** button to locate your **Sales and Use Tax/Buyer MPU** tax account.

Welcome, Portal

You have 0 incomplete documents.

You last logged in on
Wednesday, 08/27/2025 01:35 PM

Your password will expire in 45 day(s). Go to Profile Information, User Profile to change your password.

User Profile Summary

Portal Verification
portaltest@marylandtaxes.gov
TU00001563614

Account Information

PORTAL VERIFICATION ENTITY

45 CALVERT ST FL 4
ANNAPOLIS, MD 21401-1994
UNITED STATES

Select an Account

Tax Accounts

Account Type	Account ID	Address	Last Activity Date	Last Period Filed
MOTOR FUEL TAX/ SPECIAL FUEL USER LICENSE	MOTOR FUEL ID: 39961	45 CALVERT ST FL 4, ANNAPOLIS, MD 21401-1994 UNITED STATES		
MOTOR FUEL TAX/ SPECIAL FUEL USER	MOTOR FUEL ID: 39961	45 CALVERT ST FL 4, ANNAPOLIS, MD 21401-1994 UNITED STATES		
SALES AND USE TAX/ BUYER MPU	CRN: 35641957	45 CALVERT ST FL 4, ANNAPOLIS, MD 21401-1994 UNITED STATES		
SALES AND USE TAX/ FILING	CRN: 35641957	45 CALVERT ST FL 4, ANNAPOLIS, MD 21401-1994 UNITED STATES		
SALES AND USE TAX/ SALES EX CHARITABLE EDUCATIONAL	SUTEC: 31223812	45 CALVERT ST FL 4, ANNAPOLIS, MD 21401-1994 UNITED STATES		

Showing 56 to 60 of 69 entries

⏪

⏩

10

11

12

13

⏪

⏩

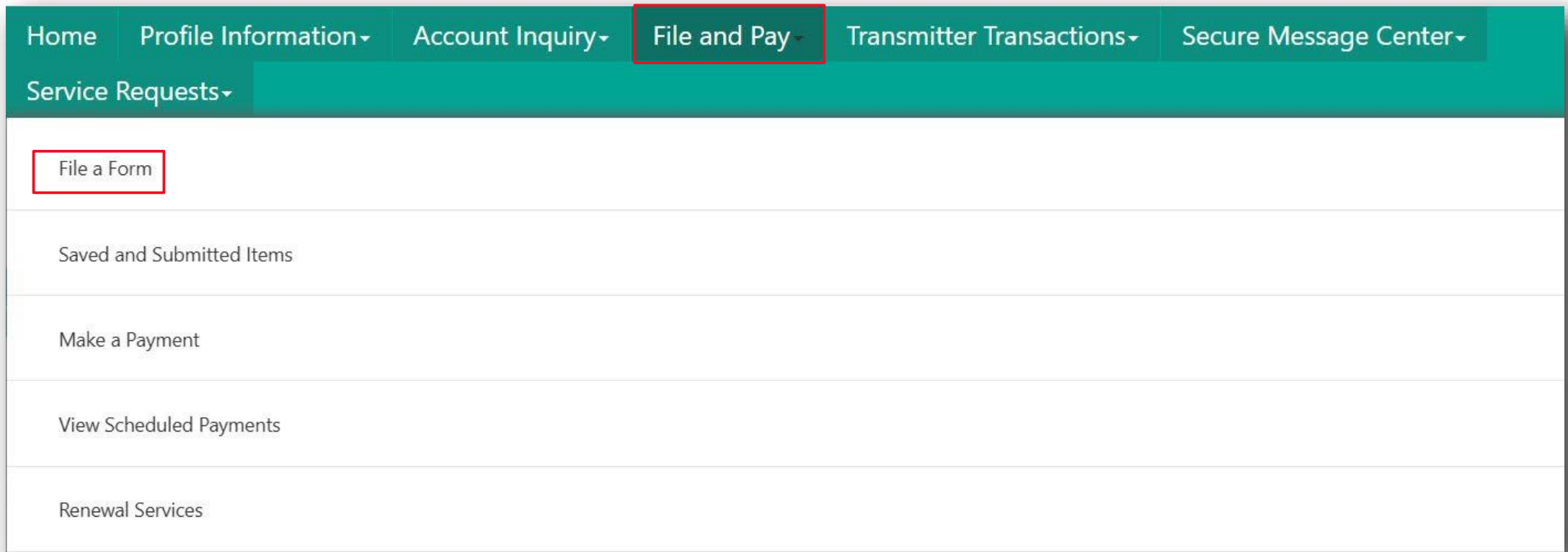
Account Balances

This taxpayer has no outstanding debt.



File And Pay

Select **File and Pay** from the menu bar. Then select **File a Form** from the drop-down menu options.



Apply for MPU

Entity/Business will appear in **Name Field** and **Buyer MPU** will appear in the **Form Type box**. You must complete all required fields * to proceed. Select **Next** to continue.

File a Form ?

The tax form information below has been prepopulated based on default account information. Please make alternate selections below as needed. Click the "Next" button when you are ready to continue.
If you would like to view the instructions for the form you are filing, click [here](#).

IMPORTANT! Accelerated Withholding Filers: Please select the Period End Date that matches your Pay Date. These dates should be the same date.

* indicates required field


* Name:	PORTAL VERIFICATION ENTITY
* Account:	SALES AND USE TAX/BUYER MPU
* Account ID:	CRN: 35641957 LEGAL: PORTAL VERIFICATION ENTITY
* Form Type:	Buyer MPU
* Return Type:	ORIGINAL RETURN
* Filing Method:	DATA ENTRY
* Period End Date:	7/2/2025 - 7/2/2025

Cancel Next



Review Form Header

Review Form Header and verify entity/business information. Then click **Next** to move to the subsequent tabs.

Complete the Form 

To complete this form, enter a value in the appropriate fields. Fields that are automatically calculated are greyed out and not fillable. Click the **Calculate** button to populate the calculated values.
You must click the **Calculate** button before your return can be submitted.

The address is not verified.

* indicates required field [Instructions](#)

Form Header MPU MPU Sale Items MPU Related Entity

Taxpayer Information

Name: PORTAL VERIFICATION ENTITY
Account: SALES AND USE TAX/BUYER MPU
Account ID: CRN: 35641957
Address: 45 CALVERT ST FL 4
ANNAPOLIS, MD 21401-1994
UNITED STATES

Form Information

Form Type: Buyer MPU
Period Begin Date: 07/02/2025
Period End Date: 07/02/2025

Next

Cancel Save and Exit Save and Continue Calculate



Buyer Tax Information

Begin entering **Buyer Information**. Click **Tax Form Instructions** for specific form requirements.
Note: FEIN and all fields with an asterisk* are mandatory.

* Indicates required field

Instructions

Form Header

MPU

MPU Sale Items

MPU Related Entity

Buyer Information

Line #	Line Item	
1a	Corporate Name*	Marshall's
1b	D/B/A Name	
2a	Business Location Address: Street 1*	45 Calvert street
2b	Business Location Address: Street 2	
2c	Business Location Address: City*	Annapolis
2d	Business Location Address: State*	MARYLAND
2e	Business Location Address: ZipCode*	21401
2d	Business Location Address: Country*	UNITED STATES
3	FEIN	126790856
4	Maryland Combined Registration Number*	4356790



Vendor Tax Information

Continue entering **Vendor Information**. Select **Next** to continue to next tab or **Calculate** and **Submit** if done. **Note:** All fields with an asterisk* are mandatory and **Vendor FEIN is not a mandatory field**.

Line #	Line Item	
5a	Corporate Name	TJ Maxx
5b	D/B/A Name	
6a	Address: Street 1*	200 Post Oak Ct
6b	Address: Street 2	
6c	Address: City*	Landover
6d	Address: State*	MARYLAND
6e	Address: ZipCode*	20785-4735
6f	Address: Country*	UNITED STATES
7	FEIN	098765423
8	Expected date of the sale (MM/DD/YYYY*)	07/28/2025
9	Invoice or purchase order number	

Back Next

Cancel Save and Exit Save and Continue Calculate Submit



MPU Sales Items

Select **Add Row** to add description of the service, product or code (if applicable). Add as many rows as needed. Then select **Next** to continue to next tab or **Calculate** and **Submit**. **Note:** asterisk* represent mandatory fields that must be completed.

Instructions

Form Header MPU MPU Sale Items MPU Related Entity

MPU Sale Items

General description of the service, product, or code*	Estimated total purchase price *	Percentage of use allocated to Maryland*	Check this box if the item being purchased is a subscription.	Check this box if Maryland Use Tax will be paid by a Maryland affiliated member and will not be paid by the original buyer.	
cloud Storage	\$ 10,000.00	10	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Add Row

Back

Next

Cancel Save and Exit Save and Continue Calculate Submit



MPU Related Entity/Parties

Select **Add Row** to add related entity/business (if applicable). Add as many rows as needed then select **Calculate** and **Submit**. **Note:** asterisk* represent mandatory fields that must be completed.

The screenshot shows a web application interface for the 'MPU Related Entity' section. At the top, there are tabs: 'Form Header', 'MPU', 'MPU Sale Items', and 'MPU Related Entity'. Below the tabs is a teal header bar labeled 'MPU Related Entity'. Underneath is a table with 10 columns: 'Corporate Name*', 'D/B/A Name', 'Address: Street 1*', 'Address: Street 2', 'Address: City*', 'Address: State*', 'Address: ZipCode*', 'Maryland combined registration number of the Related Entity*', 'Estimated taxable price of code, product, or service being resold. *', and an empty column. The first row contains the following data: 'Home Goods', an empty field, '5680 Green Drive', an empty field, 'Greenbelt', 'MARYLAND' (with a dropdown arrow), '20770', '456677', '\$ 1,500.00', and a trash icon. Below the table is a horizontal scrollbar. At the bottom left, there is a blue 'Add Row' button highlighted with a red rectangle, and a blue 'Back' button. At the bottom right, there are four buttons: 'Cancel' (red), 'Save and Exit' (blue), 'Save and Continue' (blue), and a group containing 'Calculate' and 'Submit' (both blue) highlighted with a red rectangle.

Corporate Name*	D/B/A Name	Address: Street 1*	Address: Street 2	Address: City*	Address: State*	Address: ZipCode*	Maryland combined registration number of the Related Entity*	Estimated taxable price of code, product, or service being resold. *	
Home Goods		5680 Green Drive		Greenbelt	MARYLAND	20770	456677	\$ 1,500.00	

Add Row

Back

Cancel **Save and Exit** **Save and Continue** **Calculate** **Submit**



Summary Information

Applicant should review **Submission Date** for accuracy. Then click **Continue**.

File a Form Summary Information ?

Progress 100%

Confirm the summary below is correct based on the information you entered and click **NEXT** to provide your electronic signature.

Submission Date: 08/28/2025

Please Note: Click Continue to sign and complete your MPU Certificate application. Your certificate will be available in less than 1 hour in your Maryland Tax Connect account under the Notice History page. Be sure to save or print a copy once it becomes available.

Cancel

Back

Continue



Authorized Taxpayer Signature

Select **Yes** to acknowledge that you are authorized to submit application on behalf of entity. Otherwise select **No** to return to previous page.

File and Pay / File a Form

Signature

Upon knowledge of a possible penalty being incurred, I acknowledge that I am authorized to file a form for the taxpayer represented in the tax form now being submitted online.

Please select the "Yes" button if you agree. Select the "No" button to cancel the submission and go back to the form. Once you select Yes, you cannot change the submitted form. The only way to correct errors or update information is to file an amended return.

No

Yes



Confirmation

Successful submissions will generate a **Confirmation Number**. Print or retain number for future reference.

File and Pay / File a Form

Confirmation

Your form was submitted successfully.

The confirmation number is: **FR0002143460**

Print your completed tax form or save the confirmation number for future reference.

[Return Home](#)



Obtain Certificate Number

After an hour you can sign into your MTC Profile select **Account Inquiry** then **Notice History** from drop-down menu to obtain your MPU Certificate number that can be used to search and download a copy of the Certification.

The screenshot displays the Maryland Tax Portal interface. At the top, a navigation bar includes links for Home, Shared Pages, Profile Information, **Account Inquiry** (highlighted with a red box), File and Pay, and Transmitter Transactions. Below this, a secondary bar shows Secure Message Center and Service Requests. A dropdown menu under Account Inquiry is open, with **Notice History** (also highlighted with a red box) selected. The main content area is divided into three sections: a welcome message on the left, a table of accounts in the center, and account balances on the right. The table lists five accounts with columns for Account Type, Account ID, Address, Last Activity Date, and Last Period Filed. The account balances section shows a green bar indicating no outstanding debt.

Welcome, Portal

You have [0](#) incomplete documents.

You last logged in on **Wednesday, 09/03/2025 11:12 AM**

Your password will expire in **39** day(s). Go to Profile Information, User Profile to change your password.

User Profile Summary

Portal Verification
portaltest@marylandtaxes.gov
TU00001563614

Account Information

PORTAL VERIFICATION ENTITY
45 CALVERT ST FL 4
ANNAPOLIS, MD 21401-1994
UNITED STATES

Select an Account

Account Type	Account ID	Address	Last Activity Date	Last Period Filed
MOTOR FUEL TAX/ SPECIAL FUEL USER LICENSE	MOTOR FUEL ID: 39961	45 CALVERT ST FL 4, ANNAPOLIS, MD 21401-1994 UNITED STATES		
MOTOR FUEL TAX/ SPECIAL FUEL USER	MOTOR FUEL ID: 39961	45 CALVERT ST FL 4, ANNAPOLIS, MD 21401-1994 UNITED STATES		
SALES AND USE TAX/ BUYER MPU	CRN: 35641957	45 CALVERT ST FL 4, ANNAPOLIS, MD 21401-1994 UNITED STATES		
SALES AND USE TAX/ FILING	CRN: 35641957	45 CALVERT ST FL 4, ANNAPOLIS, MD 21401-1994 UNITED STATES		
SALES AND USE TAX/ SALES EX CHARITABLE EDUCATIONAL	SUTEC: 31223812	45 CALVERT ST FL 4, ANNAPOLIS, MD 21401-1994 UNITED STATES		

Showing 56 to 60 of 69 entries

Account Balances ?

This taxpayer has no outstanding debt.



MPU Search and Verification

After your application has been approved, you can use the **MPU search** option on the MTC homepage to verify, download and print a copy of your MPU certificate.

The screenshot displays the Maryland Tax Connect (MTC) homepage. At the top, the 'maryland tax Connect' logo is visible on the left, and 'Translate' and 'Search' links are on the right. A green navigation bar contains the 'Home' link. Below this, a maintenance notice states that the service will be unavailable on Monday, March 25, 2024, from 8:00 PM to 10:00 PM. A light blue banner offers assistance with scheduling a call back appointment. A teal banner provides information for users needing a PIN or having trouble logging in, including a link to 'File a Form as a Guest'. The main content area is divided into three columns: 'QUICK LINKS', 'BUSINESSES', and 'LICENSE/PERMIT SEARCH'. The 'LICENSE/PERMIT SEARCH' column features a red box around the 'Verify Sales and Use Tax Registration, Exemption or MPU' option. Other options in this column include 'Motor Fuel', 'Business Search', and 'IFTA e-File'. The 'QUICK LINKS' column lists various user guides and application forms. The 'BUSINESSES' column lists options for making payments, filing forms, and applying for business identification numbers.

maryland tax Connect

Translate Search

Home

Maryland Tax Connect will be unavailable on Monday, March 25, 2024, from 8:00 PM to 10:00 PM for scheduled maintenance. During this time, you will not be able to perform any Maryland Tax Connect functions.

Need assistance getting started? [Schedule a call back appointment.](#)

Trying to register and need your PIN, please contact our Taxpayer Services Division at 410-260-7980.
Did you know you can file an Admissions & Amusement Tax, Sales and Use Tax and Withholding Tax return and make a payment without logging into your account? Click [File a Form as a Guest](#) link below!

PPTest1

Log In

[Forgot User Name?](#) [Forgot Password?](#)

New to Maryland Tax Connect? [Sign Up](#)

QUICK LINKS

- User Guides and Tutorials
- Create a Maryland Tax Connect Profile
- Apply for a Maryland Business Tax Account - Combined Registration Application
- Maryland Sales and Use Tax Exemption Certificate Application
- Register as a Transmitter User (W2/1099 Bulk Filers only)

BUSINESSES

- Make a Payment as a Guest
- File a Form as a Guest
- Filing Deadlines and Due Dates
- Business Tax Forms and Instructions
- Checklist for New Businesses
- Apply for Business Employer Identification Number

LICENSE/PERMIT SEARCH

- Motor Fuel
- Verify Sales and Use Tax Registration, Exemption or MPU**
- Business Search
- IFTA e-File



WELCOME TO MARYLAND TAX CONNECT!

You have successfully submitted a MPU Application on Maryland Tax Connect.

Allow 1-2 hours for your request to be processed. Approvals will be issued
Monday thru Friday between the hours of 8AM and 5PM.

For additional assistance contact Taxpayer Services Monday-Friday, 8:30am-
4:30pm. EDT at 1-800-638-2937 or 410-260-7980.