

**MARYLAND FORM SUT205 SALES AND USE TAX REFUND APPLICATION**



252050049

**2025**

**Form SUT 205 should be used to file a refund for \$1,000 or more. Form 202 (Sales and Use Tax Return), Line 35 should be used to file a refund for less than \$1,000.**

FEIN Number or SSN of owner, officer or agent responsible for taxes

\_\_\_\_\_

Sales and Use Tax Registration Number

\_\_\_\_\_

For Office Use Only	
Claim Code ____ Claim No. _____	
Amount approved _____	Liabilities _____
Check issued _____	Amount credited _____
Approved by _____	Approved by _____

Legal Business Name		Trade name if different	
Number and Street			
City / Town		State	ZIP Code +4
Telephone Number		Email	

The undersigned hereby requests the comptroller to refund sales and use tax in the amount of \$ \_\_\_\_\_, less discount previously taken, if applicable, of \_\_\_\_\_ for a net refund of \$ \_\_\_\_\_. This sum is the amount of sales and use tax that has been improperly paid, or collected and subsequently refunded, by the undersigned for the reasons described below:

\_\_\_\_\_  
\_\_\_\_\_

Name (List the names of the persons to whom you paid the tax. If you are a vendor who has refunded or credited tax to customers, list the customers' names.)	Date of sale	Amount of sale	Amount of tax	Date of tax refund/credit*	Amount of tax refund/credit*

If additional space is required, attach additional sheets and provide the information using the same format. \*Complete if you are a vendor who has refunded or credited tax to a customer.

**NOTE:** To expedite this application, non-returnable copies of records supporting the refund request should accompany this form. These records should include, when appropriate, sales and purchase invoices or journals, resale certificates and cancelled checks corresponding to entries in this application. If it is impractical to forward copies of all supporting documents, the records must be made readily available for review by an employee of the Compliance Division, if requested.

I HEREBY CERTIFY under the penalties of perjury that I have examined the information set forth in this application including any accompanying schedules or statements and that said information is true, accurate and complete to the best of my knowledge and belief.

\_\_\_\_\_ Signature

\_\_\_\_\_ Print name

\_\_\_\_\_ Date

\_\_\_\_\_ Title

Please mail form SUT205 to:  
Comptroller of Maryland  
Compliance Division  
7 St Paul Street, Suite 540  
Baltimore, MD 21202-1626

For more information email questions to:  
CDSTREFUNDS@marylandtaxes.gov  
Or call 410-767-1530  
For the hearing impaired: MRS 1-800-735-2258  
\* TDD 410-767-1967 \* EOE