



MARYLAND
FORM
ST-118

CONSUMER/BUSINESS
USE TAX RETURN



261180049

2026

Period Ending (MM/YYYY)

Social Security Number

Federal Employer Identification Number

First Name

MI

Last Name

Business Name

Current Mailing Address Line 1 (Street No. and Street Name or PO Box)

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)

City or Town

State

ZIP Code +4

1. Amount of purchases ► 1. _____ . ____
2. A. Use tax on purchases subject to 6% rate (excluding digital products, electricity for EV charging, and racehorses sold after a claiming race) ► 2A. _____ . ____
- B. Use tax on digital products subject to 6% rate ► 2B. _____ . ____
- C. Use tax on electricity for EV charging subject to 6% rate ► 2C. _____ . ____
- D. Use tax on racehorses sold after a claiming race subject to 6% rate ► 2D. _____ . ____
- E. Use tax on tobacco pipes subject to 12% rate ► 2E. _____ . ____
- F. Use tax on ESDs and vaping liquid over 5mL subject to 20% rate ► 2F. _____ . ____
- G. Use tax on vaping liquid 5mL or less subject to 60% rate. ► 2G. _____ . ____
- H. Use tax on car and motorcycle rentals and peer-to-peer car sharing subject to 11.5% rate ► 2H. _____ . ____
- I. Use tax on truck rentals and peer-to-peer car sharing subject to 8% rate. ► 2I. _____ . ____
- J. Use tax on alcoholic beverages subject to 9% rate ► 2J. _____ . ____
- K. Use of products taxed under Senate Bill 516 of 2023 subject to 12% rate ► 2K. _____ . ____





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- L. Use tax on certain data services, certain information technology services, and certain software publishing services subject to 3% rate . . . ► 2L. _____ . ____
3. Tax on purchases - add Lines 2A through 2L, and enter here 3. _____ . ____
4. Credit for out-of-state taxes paid ► 4. _____ . ____
5. Use tax - subtract Line 4 from Line 3, and enter here 5. _____ . ____
6. If late, add a. Interest (see Instructions) ► 6a. _____ . ____
- b. Penalty (10% of Use Tax) ► 6b. _____ . ____
7. Use tax due - add Lines 5, 6A, and 6B, and enter here ► 7. _____ . ____

I hereby certify that the information on this return is true and correct.

Print Name

Signature

Date



**MARYLAND
FORM
ST-118** **CONSUMER/BUSINESS
USE TAX RETURN
INSTRUCTIONS**

2026

Use this form to report and remit use tax on tangible personal property, digital codes, digital products, or taxable services which you used in Maryland but paid less than the required sales tax at the time of purchase. The tax is due quarterly, and the due dates are shown to the right. If the due date falls on a Saturday, Sunday or legal holiday, then the return with payment is due on the next business day.

Taxpayer Information If filing for a business enter the name, address, and Federal Employer Identification Number (FEIN). If filing as an individual enter the name, address, and Social Security Number (SSN)/Individual Taxpayer Identification Number (ITIN). **NOTE:** Full SSN, ITIN, or FEIN is required.

Line 1 Report the total amount of purchases of tangible personal property, digital codes, digital products, or taxable services which you used in Maryland but paid less than the required sales tax.

Line 2 Report use tax due on all purchases subject to 6% rate, except for tangible personal property, digital codes, digital products, or taxable services that are subject to special reporting requirements on Line 2A. Special reporting is required for digital products, electricity for electric vehicle charging that is not sold under a residential or domestic rate schedule on file with the Public Service Commission, and racehorses sold after a claiming race. Report use tax due on tangible personal property, digital codes, digital products, or taxable services that are subject to special reporting requirements or different rates as described on Lines 2B through 2L. You are required to report and pay the difference between the actual sales tax charged at the time of purchase and the applicable Maryland use tax rate.

Enter the amount of tax due on your purchases of data services or information technology services and described under NAICS Sectors 518 and 519 and Subsector 5415, and system software publishing services and application software publishing services described under NAICS Subsector 5132 subject to 3% rate upon which the proper amount of Maryland tax has not been paid by the vendor, including use tax due pursuant to a Multiple Points of Use Certificate for purchases of taxable data and information technology services and software publishing services apportioned to Maryland.

For information on taxable services or use of a Multiple Points of Use Certificate, visit marylandcomptroller.gov

Line 3 Add Lines 2A through 2L and enter the total on Line 3.

Line 4 Enter the amount of sales and use tax you paid to another state on the purchases for use you reported on Line 1. Only include sales and use tax paid to another U.S. state, but do not include any taxes paid in another country, such as the VAT in Europe.

Line 5 Subtract Line 4 from Line 3.

Line 6a Enter the interest for late payment on Line 6A. On or after January 1, 2026, interest is calculated at a rate of 0.9011% per month or fraction of a month. For interest rates beginning January 1, 2027, visit our website at marylandcomptroller.gov.

Line 6b Enter the penalty for late payment on Line 6B. The penalty for late payment is 10% of the use tax owed.

Line 7 Calculate your total payment due. Add Lines 5, 6A, and 6B, and enter the total.

Make remittance payable and mail to:

**Comptroller of Maryland
Revenue Administration Division
PO BOX 8888
Annapolis, MD 21411-8888**

PURCHASES MADE	CONSUMER USE TAX RETURN DUE
January - March	April 20
April - June	July 20
July - September	October 20
October - December	January 20