



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



262050049

2026

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*
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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