

**MARYLAND SALES AND USE TAX
FORM 202 RETURN INSTRUCTIONS**

Instruction A. For use by cannabis dispensaries and on-site cannabis consumption businesses.

Senate Bill 516 of 2023 establishes that the sales and use tax applies at a rate of 9% to the retail sales of cannabis and cannabis products. Cannabis dispensaries and on-site cannabis consumption businesses are required to collect and remit sales tax on retail sales of cannabis. If you are reporting sales of cannabis on Line 15, or taxable purchases on Line 30, you must check the appropriate box and provide the physical location address and political subdivision from which you made the cannabis sale or purchases for use. A separate sales and use tax account is required for each retail location. Cannabis businesses are not permitted to consolidate reporting of sales and use tax from multiple locations under a single account. **Note for micro dispensary licensees:** see special instructions at Line 15 for reporting your sales and tax collected using Form 202DLV.

1. Check the appropriate box if you are a reporting amounts from cannabis retail sales on Line 15 or purchases for use (such as display items which will not be sold to a customer) by your business on Line 30.
2. Find the 4 Digit Political Subdivision Code in the LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND and enter this number on the 4 DIGIT POLITICAL SUBDIVISION CODE line. When selecting the 4 Digit Political Subdivision Code, be sure that you have selected the proper political subdivision from the LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND. Do not rely on the ZIP Code + 4 to identify the proper political subdivision. For example, most addresses within the ZIP Code of Upper Marlboro are not in the political subdivision of the Town of Upper Marlboro. Therefore, entering the Town of Upper Marlboro on the 4 DIGIT POLITICAL SUBDIVISION CODE

line for those with a ZIP Code in Upper Marlboro may not be correct. Also, some political subdivisions have similar names such as Bel Air in Allegany County and Town of Bel Air in Harford County or Town of Chevy Chase and Town of Chevy Chase View. Contact your county seat for further information relating to the incorporated boundaries of incorporated cities, towns, and taxing areas in your county.

3. If your sales of cannabis or purchases for use were made within the incorporated tax boundaries of one of the areas listed under your county as found in the LIST OF INCORPORATED CITIES, TOWNS, AND TAXING AREAS IN MARYLAND, write the name of the city, town, or taxing area on the MARYLAND POLITICAL SUBDIVISION line. If your sales of cannabis or purchases for use were not made within the incorporated tax boundaries of one of the areas listed under your county as found in the LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND, write the name of the county on the MARYLAND POLITICAL SUBDIVISION line. If your business location is in Baltimore City, enter "Baltimore City" on the MARYLAND POLITICAL SUBDIVISION line. For additional information on your Maryland political subdivision, contact your locality or the Maryland Department of Planning.
4. Enter the street number and street name on MARYLAND PHYSICAL LOCATION ADDRESS LINE 1. DO NOT ENTER A PO BOX NUM=BER.
5. If applicable, enter the floor, suite or apartment number on MARYLAND PHYSICAL LOCATION ADDRESS LINE 2. DO NOT ENTER A PO BOX NUMBER.
6. Enter the city or town in which the sales of cannabis or purchases for use were made on the CITY line.
7. Enter the ZIP Code + 4 in which the sales of cannabis or purchases for use were made on the ZIP Code + 4 line.
8. Enter the name of the county in which the sales of cannabis or purchases for use were made on the MARYLAND COUNTY line. If your business location is in Baltimore City, leave the MARYLAND COUNTY line blank.

LIST OF POLITICAL SUBDIVISION CODES OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND

ALLEGANY COUNTY 0100	COUNTY 0700	Village of Rosemont . . . 1113	Town of Laytonsville . . . 1607	Town of Church Hill . . . 1802
Town of Barton 0101	Town of Hampstead . . . 0701	Town of Thurmont 1110	Village of Martin's	Town of Millington 1808
Bel Air 0112	Town of Manchester . . . 0702	Town of Walkersville . . . 1111	Additions 1622	Town of Queen Anne . . . 1807
Bowling Green 0115	Town of Mt. Airy 0703	Town of Woodsboro . . . 1112	Village of North	Town of Queenstown . . . 1803
Cresaptown 0108	Town of New Windsor . . 0704	GARRETT COUNTY . . 1200	Chevy Chase 1618	Town of Sudlersville . . . 1804
City of Cumberland . . . 0102	Town of Sykesville . . . 0705	Town of Accident 1201	Town of Oakmont 1619	Town of Templeville . . . 1806
Ellerslie 0113	City of Taneytown 0706	Town of Deer Park 1203	Town of Poolesville . . . 1608	ST. MARY'S
City of Frostburg 0103	Town of Union Bridge . . 0707	Town of Friendsville . . . 1204	City of Rockville 1609	COUNTY 1900
LaVale 0110	City of Westminster . . . 0709	Town of Grantsville . . . 1205	Town of Somerset 1610	Town of Leonardtown . . 1902
Town of Lonaconing . . . 0104	CECIL COUNTY 0800	Town of Kitzmiller 1206	City of Takoma Park . . . 1611	SOMERSET
Town of Luke 0105	Town of Cecilton 0801	Town of Loch Lynn	Town of Washington	COUNTY 2000
McCoolle 0114	Town of Charlestown . . 0802	Heights 1207	Grove 1612	City of Crisfield 2001
Town of Midland 0106	Town of Chesapeake	Town of Mountain	PRINCE GEORGE'S	Town of Princess Anne . 2002
Mt. Savage 0111	City 0803	Lake Park 1208	COUNTY 1700	TALBOT
Potomac Park 0109	Town of Elkton 0804	Town of Oakland 1209	Town of Berwyn	COUNTY 2100
Town of Westernport . . 0107	Town of North East . . . 0805	HARFORD COUNTY . 1300	Heights 1701	Town of Easton 2101
ANNE ARUNDEL	Town of Perryville 0806	City of Aberdeen 1301	Town of Bladensburg . . 1702	Town of Oxford 2102
COUNTY 0200	Town of Port Deposit . . . 0807	Town of Bel Air 1302	City of Bowie 1704	Town of Queen Anne . . . 2105
City of Annapolis 0201	Town of Rising Sun 0808	City of Havre de Grace . 1303	Town of Brentwood 1705	Town of St. Michaels . . . 2103
Town of Highland	CHARLES	HOWARD COUNTY . . 1400	Town of Capitol Heights . 1706	Town of Trappe 2104
Beach 0203	COUNTY 0900	(No incorporated cities or towns)	Town of Cheverly 1707	WASHINGTON
BALTIMORE CITY . . 0400	Town of Indian Head . . . 0901	KENT COUNTY 1500	City of College Park . . . 1725	COUNTY 2200
COUNTY 0300	Town of La Plata 0902	Town of Betterton 1501	Town of Colmar Manor . 1708	Town of Boonsboro 2201
(No incorporated cities or towns)	Port Tobacco Village . . . 0903	Town of Chestertown . . . 1502	Town of Cottage City . . . 1709	Town of Clearspring . . . 2202
BALTIMORE CITY . . 0400	DORCHESTER	Town of Galena 1503	City of District Heights . 1710	Town of Funkstown 2203
COUNTY 0500	COUNTY 1000	Town of Millington 1504	Town of Eagle Harbor . . 1711	City of Hagerstown 2204
Town of Chesapeake	Town of Brookview 1008	Town of Rock Hall 1505	Town of Edmonston . . . 1712	Town of Hancock 2205
Beach 0501	City of Cambridge 1001	MONTGOMERY	Town of Fairmount	Town of Keedysville . . . 2206
Town of North Beach . . 0502	Town of Church Creek . . 1002	COUNTY 1600	Heights 1713	Town of Sharpsburg 2207
CAROLINE	Town of East	Town of Barnesville . . . 1601	Town of Forest Heights . 1728	Town of Smithsburg . . . 2208
COUNTY 0600	New Market 1003	Town of Brookeville . . . 1602	City of Glenarden 1730	Town of Williamsport . . 2209
Town of Denton 0602	Town of Eldorado 1007	Town of Chevy Chase . . 1615	City of Greenbelt 1714	WICOMICO
Town of Federalsburg . . 0603	Town of Galestown 1009	Section 3 of the Village	City of Hyattsville 1715	COUNTY 2300
Town of Goldsboro 0604	Town of Hurlock 1004	of Chevy Chase 1614	Town of Landover Hills . 1726	Town of Delmar 2301
Town of Greensboro . . . 0605	Town of Secretary 1005	Section 5 of the Village	City of Laurel 1716	City of Fruitland 2308
Town of Henderson 0611	Town of Vienna 1006	of Chevy Chase 1616	Town of Morningside . . 1727	Town of Hebron 2302
Town of Hillsboro 0606	FREDERICK	Town of Chevy	City of Mt. Rainier 1717	Town of Mardela
Town of Maryland 0607	COUNTY 1100	Chase View 1617	City of New Carrollton . 1729	Springs 2303
Town of Pridgeton 0608	City of Brunswick 1101	Chevy Chase Village . . . 1613	Town of North	Town of Pittsville 2307
Town of Ridgely 0609	Town of Burkittsville . . 1102	Village of Drummond . . 1623	Brentwood 1718	Town of Salisbury 2304
Town of Templeville . . . 0610	Town of Emmitsburg . . . 1103	Village of Friendship	Town of Riverdale Park . 1720	City of Seat Pleasant . . . 1721
CARROLL	City of Frederick 1104	Heights 1621	Town of University Park . 1723	Town of Sharptown 2305
	Town of Middletown . . . 1106	City of Gaithersburg . . . 1603	Town of Upper Marlboro 1724	Town of Willards 2306
	Town of Mt. Airy 1114	Town of Garrett Park . . . 1604	QUEEN ANNE'S	WORCESTER
	Town of Myersville 1107	Town of Glen Echo 1605	COUNTY 1800	COUNTY 2400
	Town of New Market . . . 1108	Town of Kensington . . . 1606	Town of Barclay 1805	Town of Berlin 2401
			Town of Centreville . . . 1801	Town of Ocean City 2402
				Pocomoke City 2403
				Town of Snow Hill 2404

Line 1 **Check the box** if you engage in the business of a marketplace facilitator. **If the box is checked you must complete Form 202F.** Marketplace facilitator means a person that (i) facilitates a retail sale by a marketplace seller by listing or advertising for sale in a marketplace tangible personal property; and (ii) regardless of whether the person receives compensation or other consideration in exchange for the person's services, directly or indirectly through agreements with third parties, collects payments from a buyer and transmits the payment to the marketplace seller. Marketplace facilitator does not include (i) a platform or forum that exclusively provides internet advertising services, including listing products for sale, if the platform or forum does not also engage, directly or indirectly, in collecting payment from a buyer and transmitting that payment to the vendor; (ii) a payment processor business appointed by a vendor to handle payment transactions from clients, including credit cards and debit cards, whose only activity with respect to marketplace sales is to handle transactions between two parties; (iii) a peer-to-peer car sharing program; or (iv) a delivery service company that delivers tangible personal property on behalf of a marketplace seller that is engaged in the business of a retail vendor and holds a certain license. Marketplace seller means a person that makes a retail sale or sale for use through a physical or electronic marketplace operated by a marketplace facilitator. As of July 1, 2024, the sales and use tax applies to home amenity rentals. For additional information about home amenity rentals, see Technical Bulletin No. 46.

Amended Return - Check the box: To correct an error in a previously filed return, check the amended return box on page 1 and complete the entire return, where applicable, including amended figures.

Line 2 **Check the box** if you are a person that engages in the business of an out-of-state vendor and in the prior calendar year or the current calendar year either (1) exceeded \$100,000 in gross revenue from the sale of tangible personal property or taxable services delivered in the State; or (2) sold tangible personal property or taxable services for delivery into the State in 200 or more separate transactions. **If you are a marketplace facilitator and engage in the business of an out-of-state vendor with sales in the previous calendar year that exceed the listed threshold amounts, you should check both box 1 and box 2.**

Line 3 **Gross sales** Enter the total amount of all your taxable and non-taxable sales and rentals of tangible personal property and of your taxable services. These are your total direct sales. Do not include any facilitated sales or tax collected in this figure. Enter whole dollars only.

Line 4 **Sales subject to 6% rate**
In box 4a Enter the amount of sales that are subject to tax at the 6% rate.

Note: If the gross sales on Line 3 include sales of modular homes or gross receipts from vending machine sales; or if you are a marina which sells dyed diesel fuel; or if you are a hotel: see the applicable sales tax information at marylandtaxes.gov to determine the appropriate percentage of sales to use in computing the 6% tax. Do **not** include the amount of any sales of the following items in box 4a: (1) digital products and digital codes (reported separately in box 5a); (2) electricity at an electric vehicle charging station, or electricity used to charge an electric vehicle that is not sold under a residential or domestic rate schedule on file with the Public Service Commission (reported separately in box 6a); or (3) racehorses sold

after a claiming race (reported separately in box 7a).

In box 4 Enter the actual amount of the sales and use tax you collected or should have collected on direct sales subject to the 6% tax rate, less any tax which you properly refunded to your customers for canceled sales. Do not include sales and use tax collected for facilitated sales, which is reported on Form 202F.

Line 5 **Sales of digital products and digital code subject to 6% rate**

In box 5a Enter the amount of sales of digital products that are subject to tax at the 6% rate. For information on what qualifies as a digital product, see Business Tax Tip #29 Sales of Digital Products and Digital Code on marylandtaxes.gov.

In box 5 Enter the actual amount of the sales and use tax you collected or should have collected on direct sales of digital products subject to the 6% tax rate, less any tax which you properly refunded to your customers for canceled sales. Do not include sales and use tax collected for facilitated sales of digital products, which is reported on Form 202F.

Line 6 **Sales of electricity for charging electric vehicles subject to 6% rate**

In box 6a Enter the amount of sales of electricity for charging electric vehicles that are subject to tax at the 6% rate. This includes the sale of electricity at an electric vehicle charging station or the sale of electricity used to charge an electric vehicle that is **not** sold under a residential or domestic rate schedule on file with the Public Service Commission.

In box 6 Enter the actual amount of the sales and use tax you collected or should have collected on direct sales of electricity for the charging of electric vehicles, less any tax which you properly refunded to your customers for canceled sales. Do not include sales and use tax collected for facilitated sales of electricity for the charging of electric vehicles, which is reported on Form 202F.

Line 7 **Sales of racehorses following claiming races subject to 6% rate**

In box 7a Enter the amount of sales of racehorses following claiming races that are subject to the 6% rate.

In box 7 Enter the amount of sales and use tax you collected or should have collected on sales of racehorses following claiming races.

Line 8 **Sales of tobacco pipes subject to 12% rate**

In box 8a Enter the amount of sales of tobacco pipes that are subject to tax at the 12% rate.

In box 8 Enter the actual amount of the sales and use tax you collected or should have collected on direct sales of tobacco pipes subject to the 12% tax rate, less any tax which you properly refunded to your customers for canceled sales. Do not include sales and use tax collected for facilitated sales of tobacco pipes which is reported on Form 202F.

Line 9 **Sales of ESDs and vaping liquid subject to 20% rate**

In box 9a Enter the amount of sales of electronic smoking devices (ESDs) that are subject to tax at the 20% rate. ESDs include vaping liquid that does not contain cannabis and is sold in a container that contains **over 5mL** of vaping liquid. Vaping liquid that contains cannabis (the plant *Cannabis sativa* L. and any part of the plant, including all derivatives, extracts, cannabinoids, isomers, acids, salts, and salts of

isomers, whether growing or not, with a delta-9- tetrahydrocannabinol concentration greater than 0.3% on a dry weight basis), regardless of container size, is taxed as a cannabis product.

In box 9 Enter the actual amount of the sales and use tax you collected or should have collected on direct sales of ESDs and vaping liquid subject to the 20% tax rate, less any tax which you properly refunded to your customers for canceled sales. Do not include sales and use tax collected for facilitated sales of ESDs and vaping liquid which is reported on Form 202F.

Line 10 Sales of vaping liquid subject to 60% rate

In box 10a Enter the amount of sales of vaping liquid that does not contain cannabis and is sold in a container that contains 5mL or less of vaping liquid that are subject to tax at the 60% rate. Vaping liquid that contains cannabis (the plant *Cannabis sativa* L. and any part of the plant, including all derivatives, extracts, cannabinoids, isomers, acids, salts, and salts of isomers, whether growing or not, with a delta-9-tetrahydrocannabinol concentration greater than 0.3% on a dry weight basis), regardless of container size, is taxed as a cannabis product.

In box 10 Enter the actual amount of the sales and use tax you collected or should have collected on direct sales of vaping liquid that does not contain cannabis and is sold in a container that contains 5mL or less of vaping liquid subject to the 60% tax rate, less any tax which you properly refunded to your customers for canceled sales. Do not include sales and use tax collected for facilitated sales of vaping liquid in a container that contains less than 5mL of vaping liquid, which is reported on Form 202F.

Line 11 Car and motorcycle rentals and peer-to-peer car sharing subject to 11.5% rate

In box 11a Enter the amount of short-term car and motorcycle rentals and peer-to-peer car sharing subject to tax at the 11.5% rate. Peer-to-peer car sharing is subject to tax at the 11.5% rate if the vehicle (i.e., a passenger car, a multipurpose passenger vehicle, or a motorcycle) is part of a fleet of vehicles that includes more than 10 vehicles owned by the same person.

In box 11 Enter the actual amount of tax you collected or should have collected on your car and motorcycle rental and peer-to-peer car sharing receipts, less any tax which you properly refunded to your customers for canceled sales.

Line 12 Truck rentals and peer-to-peer car sharing subject to 8% rate

In box 12a Enter the amount of short-term truck rentals and peer-to-peer car sharing subject to 8% rate. Peer-to-peer car sharing is subject to tax at the 8% rate if it is not subject to tax at the 11.5% rate. See the instructions for Line 11.

In box 12 Enter the actual amount of tax you collected or should have collected on your truck rental and peer-to-peer car sharing receipts, less any taxes you properly refunded to your customers for canceled sales.

Line 13 Tax Due on Short-Term Rentals Enter the sum of the tax shown in boxes 11 and 12.

Line 14 Sales of alcoholic beverages subject to 9% rate

In box 14a Enter the amount of sales of alcoholic

beverages that are subject to tax at the 9% rate.

In box 14 Enter the actual amount of tax you collected or should have collected on the sales of alcoholic beverages, less any taxes you properly refunded to your customers for canceled sales.

Line 15 Sales of cannabis products subject to 9% rate under Senate Bill 516 of 2023

"Cannabis" includes: cannabis; cannabis concentrate; cannabis infused products; and cannabis products, seeds, seedlings, immature plants, and clones.

NOTE: MICRO DISPENSARIES MUST REPORT ALL SALES OF CANNABIS AND CANNABIS PRODUCTS AND ALL APPLICABLE SALES AND USE TAX ON FORM 202DLV BY SUBDIVISION. Check the box if you are a micro dispensary operating a delivery service and complete Form 202DLV. Sales of cannabis and cannabis products by micro dispensaries making deliveries and the corresponding sales and use tax collected may not be reported in boxes 15A and 15.

Enter the Maryland Cannabis Administration (MCA) license number on line 15.

In box 15a Enter the amount of sales of cannabis products that are subject to the 9% rate

In box 15 Enter the actual amount of tax you collected or should have collected on the sales of cannabis products, less any tax you properly refunded to your customers for canceled sales.

Line 16 In box 16a Add lines 4, 5, 6, 7, 8, 9, 10, 13, 14 and 15 and enter the total on this line.

In box 16b Enter amount shown on Line 12 from Form 202F.

In box 16c Enter amount shown on Line 1 from Form 202DLV.

In box 16 Add Lines 16a, 16b and 16c and enter the total on this line.

Line 17 Timely discount If Line 16 is \$6,000 or less, multiply that amount by .012. If Line 16 is greater than \$6,000, multiply that amount by .009 and add \$18.00. The discount may not exceed \$500 for each return. A vendor who files or is eligible to file a consolidated return is allowed a maximum discount not to exceed \$500 for all returns. A discount cannot be taken if the return is filed and paid after the due date.

Line 18 In lieu of timely discount on Line 17, a vendor who is a qualified job training organization may claim a credit equal to 100% of their gross amount of sales and use tax required to remit.

A qualified vendor must meet the following criteria: (a) timely files a sales and use tax return or consolidated return, and (b) the total credit amount claimed may not exceed \$100,000 for the calendar year, and (c) must choose to waive the timely discount calculated on Line 17 in order to claim this increased credit, and (d) must obtain, and attach to the return, a qualified job training organization certificate issued by the Maryland Department of Labor, and (e) must be located in the State, and (f) must be exempted from taxation under § 501(c)(3) of the Internal Revenue Code, and (g) must conduct retail sales of donated items. For more information, visit marylandtaxes.gov.

Line 19 **Subtract** the timely discount on Line 17 from the amount on Line 16, and enter the difference on this line. For certified Qualified Job Training Organizations **only**, subtract the credit amount on Line 18 from the amount on Line 16, and enter the difference on this line. A Qualified Job Training Organization claiming the credit on Line 18 may not also claim the timely discount.

Line 20 **Purchases subject to 6% rate**
In box 20a Enter the amount of purchases, rentals, or use of personal property, subject to the 6% rate. Do **not** include the amount of any purchases of the following items in box 20a: (1) digital products and digital codes (reported separately in box 21a); (2) electricity at an electric vehicle charging station, or electricity used to charge an electric vehicle that is not sold under a residential or domestic rate schedule on file with the Public Service Commission (reported separately in box 22a); or (3) racehorses sold after a claiming race (reported separately in box 23a).
In box 20 Enter the amount of tax due on your purchases, rentals, or use of personal property subject to the 6% rate upon which the proper amount of Maryland tax has not been paid, including your purchases of merchandise for resale which you have converted to your own use.

Line 21 **Purchases of digital products and digital code subject to 6% rate**
In box 21a Enter the amount of purchases of digital products that are subject to the 6% rate. For information on what qualifies as a digital product, see Business Tax Tip #29 Sales of Digital Products and Digital Code on marylandtaxes.gov.
In box 21 Enter the amount of the tax due on purchases of digital products upon which the Maryland tax has not been paid.

Line 22 **Purchases of electricity for charging electric vehicles subject to 6% rate**
In box 22a Enter the amount of purchases of electricity for charging electric vehicles that are subject to the 6% rate. This includes the purchase of electricity at an electric vehicle charging station or the purchase of electricity used to charge an electric vehicle that is **not** purchased under a residential or domestic rate schedule on file with the Public Service Commission.
In box 22 Enter the amount of tax due on purchases of electricity for the charging of electric vehicles upon which the Maryland tax has not been paid.

Line 23 **Purchases of racehorses following claiming races subject to 6% rate**
In box 23a Enter the amount of purchases of racehorses following claiming races that are subject to the 6% rate.
In box 23 Enter the amount of tax due on your purchases of racehorses following claiming races upon which the Maryland tax has not been paid.

Line 24 **Purchases of truck rentals and peer-to-peer car sharing subject to 8% rate**
In box 24a Enter the amount of your purchases of truck rentals and peer-to-peer car sharing, subject to the 8% rate. Peer-to-peer car sharing is subject to the 8% rate if it is not subject to the 11.5% rate. See the instructions for Line 26.
In box 24 Enter the amount of tax due on your pur-

chases, rentals, or use of truck rentals and peer-to-peer-car sharing upon which the proper amount of Maryland tax has not been paid, including your purchases or rentals of truck rentals and peer-to-peer-car sharing for resale which you have converted to your own use.

Line 25 **Purchases of alcoholic beverages subject to 9% rate**
In box 25a Enter the amount of purchases of alcoholic beverages subject to the 9% rate.

In box 25 Enter the amount of tax due on your purchases of alcoholic beverages subject to the 9% rate upon which the proper amount of Maryland tax has not been paid, including your purchases of alcoholic beverages for resale which you have converted to your own use.

Line 26 **Purchases of car and motorcycle rentals and peer to peer car sharing subject to 11.5% rate**
In box 26a Enter the amount of your purchases of car and motorcycle rentals and peer to peer car sharing subject to the 11.5% rate. Peer-to-peer car sharing is subject to the 11.5% rate if the vehicle (i.e., a passenger car, a multipurpose passenger vehicle, or a motorcycle) is part of a fleet of vehicles that includes more than 10 vehicles owned by the same person.
In box 26 Enter the amount of tax due on your purchases, rentals, or use of car and motorcycle rentals and peer-to-peer car sharing upon which the proper amount of Maryland tax has not been paid, including your purchases or rentals of car and motorcycle rentals and peer-to-peer car sharing for resale which you have converted to your own use.

Line 27 **Purchases of tobacco pipes subject to 12% rate**
In box 27a Enter the amount of your purchases of tobacco pipes subject to the 12% rate.
In box 27 Enter the amount of tax due on your purchases, rentals, or use of tobacco pipes upon which the proper amount of Maryland tax has not been paid, including your purchases of tobacco pipes for resale which you have converted to your own use.

Line 28 **Purchases of ESDs and vaping liquid subject to 20% rate**
In box 28a Enter the amount of your purchases of electronic smoking devices (ESDs) and vaping liquid that does not contain cannabis in containers over 5mL subject to the 20% rate.
In box 28 Enter the amount of tax due on your purchases, rentals, or use of ESDs and vaping liquid that does not contain cannabis in containers over 5mL, which the proper amount of Maryland tax has not been paid, including your purchases of vaping liquid that does not contain cannabis in containers over 5mL for resale which you have converted to your own use.

Line 29 **Purchases of vaping liquid subject to 60% rate**
In box 29a Enter the amount of your purchases of vaping liquid that does not contain cannabis in containers of 5mL or less subject to the 60% rate.
In box 29 Enter the amount of tax due on your purchases, rentals, or use of vaping liquid that does not contain cannabis in containers of 5mL or less upon which the proper amount of Maryland tax has not been paid, including your purchases of vaping liquid that does not contain cannabis in containers of 5mL or less

for resale which you have converted to your own use.

Line 30 Purchases of cannabis products subject to 9% rate under Senate Bill 516 of 2023.

"Cannabis" includes: cannabis; cannabis concentrate; cannabis infused products; and cannabis products, seeds, seedlings, immature plants, and clones.

In box 30a Enter the amount of your purchases of cannabis products subject to the 9% rate.

In box 30 Enter the amount of tax due on your purchases of cannabis products subject to the 9% rate upon which the proper amount of Maryland tax has not been paid, including your purchases of cannabis products for resale which you have converted to your own use.

Line 31 Total tax on purchases Add the totals from lines 20 through 30 and enter the total on this line.

Line 32 Total taxes due Add the amounts shown on Line 19 and Line 31 and enter the total on this line. **If the total is zero, do not mail this return. File by calling 410-260-7225 or file electronically.**

Line 33 Refund due If you are entitled to a refund of previously paid taxes of \$1,000 or less you may claim it on this line. If the refund exceeds \$1,000, you must pay the full amount due on Line 32 with this return and file a separate refund application, Form 205, available at marylandtaxes.gov. You may not claim an amount greater than the amount on Line 32; you may claim the excess amount on Line 33 of your next return or file a Form 205, Sales and Use Tax Refund Application.

Line 34 Subtract Line 33 from Line 32 and enter the difference on this line

Line 35 If late

In box 35a If this return with payment for taxes due is not filed by its due date, you must include a penalty of 10% of the tax due on Line 34 plus interest.

In box 35b For January 1, 2024 through December 31, 2024, interest is calculated at a rate of 0.8339% per month or fraction of a month of the amount of Line 34. For interest rate beginning January 1, 2025, visit our website at marylandtaxes.gov. Assistance in calculating interest is available through our website at marylandtaxes.gov or email your question to TAXHELP@marylandtaxes.gov. You may also call 1-800-638-2937 or from central Maryland 410-260-7980.

In box 35 Add Lines 35a and 35b and enter the total on Line 35.

Line 36 Sales and Use Tax balance due Add the amounts shown on Lines 34 and 35 and enter the total on this line.

Line 37 Prepaid Wireless E 9-1-1 Fee

Sellers of prepaid wireless telecommunications services are required to report and remit to the Comptroller all Prepaid Wireless E 9-1-1 Fees collected by the seller. For more information on the Prepaid Wireless E 9-1-1 Fee go to marylandtaxes.gov.

In box 37a Multiply each Prepaid Wireless E 9-1-1 retail transaction by .60 and enter the amount in this box.

In box 37b Multiply the amount from box 37a by .03

and enter the amount in this box.

In box 37c Subtract the amount on Line 37b from Line 37a and enter the amount in this box.

Line 38 Total balance due Add the amounts shown on Lines 36 Sales and Use Tax balance and 37c Total E 9-1-1 Fee due and enter the total on this line.

Line 39 Amount enclosed Enter the amount of check or money order enclosed. Make check or money order payable to **Comptroller of Maryland**.

Mail to:

**Comptroller of Maryland
Revenue Administration Division
PO Box 17405
Baltimore, MD 21297-1405**

Write "SUT" and the CR (central registration) number on the check using blue or black ink.

Note: Financial institutions may refuse to process payments if the business name references the name of any federally controlled substance.

**MARYLAND
FORM
202F** **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. A marketplace facilitator includes a home amenity rental platform, as well as a home amenity rental intermediary that operates a physical or electronic marketplace and receives compensation for facilitating reservations or processing booking transactions on behalf of the owner, operator, or manager of a home amenity. This home amenity rental intermediary must complete Form 202F; otherwise, sales by a home amenity rental intermediary should be reported in box 4a of Form 202. For additional information about home amenity rentals, see Technical Bulletin No. 46.

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 marylandtaxes.gov to determine the appropriate percentage of sales to use in computing the 6% tax. Do **not** include the amount of any facilitated sales of the following items in box 2a: (1) digital products and digital codes (reported separately in box 3a); and (2) electricity at an electric vehicle charging station, or electricity used to charge an electric vehicle that is not sold under a residential or domestic rate schedule on file with the Public Service Commission (reported separately in box 4a). As of July 1, 2024, the sales and use tax applies to home amenity rentals. For additional information about home amenity rentals, see Technical Bulletin No. 46.

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 canceled 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 canceled sales.

Line 4 **Facilitated sales of electricity for charging electric vehicles subject to 6% rate**
In box 4a Enter the amount of facilitated sales of electricity for charging electric vehicles that are subject to tax at the 6% rate. This includes the facilitated sale of electricity at an electric vehicle charging station or the sale of electricity used to charge an electric vehicle that is **not** sold under a residential or domestic rate schedule on file with the Public Service Commission.

In box 4 Enter the actual amount of tax you collected or should have collected on facilitated sales of

electricity for the charging of electric vehicles, less any tax which you properly refunded to customers for canceled facilitated sales.

Line 5 **Facilitated sales of tobacco pipes subject to 12% rate**
In box 5a Enter the amount of facilitated sales of tobacco pipes that are subject to tax at the 12% rate

In box 5 Enter the actual amount of the sales and use tax you collected or should have collected on facilitated sales of tobacco pipes subject to the 12% tax rate, less any tax which you properly refunded to your customers for canceled sales.

Line 6 **Facilitated sales of ESDs and vaping liquid subject to 20% rate**

In box 6a Enter the amount of facilitated sales of electronic smoking devices (ESDs) that are subject to tax at the 20% rate. ESDs include vaping liquid that does not contain cannabis and is sold in a container that contains over 5mL of vaping liquid

In box 6 Enter the actual amount of the sales and use tax you collected or should have collected on facilitated sales of ESDs and vaping liquid subject to the 20% tax rate, less any tax which you properly refunded to your customers for canceled sales

Line 7 **Facilitated sales on vaping liquid subject to 60% rate**

In box 7a Enter the amount of the facilitated sales of vaping liquid sold in a container that contains 5ml or less of vaping liquid that **does not** contain cannabis that are subject to tax at the 60% rate. Sales of vaping liquid that **does not** contain cannabis in containers greater than 5ml should continue to be reported in box 6a. Sales of vaping liquid that contain cannabis in containers of any size should be reported as sales of cannabis products.

In box 7 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 60% tax rate, less any tax which you properly refunded to your customers for canceled sales.

Line 8 **Car and motorcycle rentals and peer-to-peer car sharing subject to 11.5% rate**

In box 8a Enter the amount of facilitated short-term car and motorcycle rentals and peer-to-peer car sharing subject to tax at the 11.5% rate. Peer-to-peer car sharing is subject to tax at the 11.5% rate if the vehicle (i.e., a passenger car, a multipurpose passenger vehicle, or a motorcycle) is part of a fleet of vehicles that includes more than 10 vehicles owned by the same person.

In box 8 Enter the actual amount of tax you collected or should have collected on facilitated car and motorcycle rental and peer-to-peer car sharing receipts, less any tax which you properly refunded to customers for canceled facilitated sales.

Line 9 **Truck rentals and peer-to-peer car sharing subject to 8% rate**

In box 9a Enter the amount of facilitated short-term truck rentals and peer-to-peer car sharing subject to tax at the 8% tax rate. Peer-to-peer car sharing is subject to tax at the 8% rate if it is not subject to tax at the 11.5% rate. See the instructions for Line 8.

In box 9 Enter the actual amount of tax you collected or should have collected on your facilitated truck rental and peer-to-peer car sharing receipts, less any taxes you properly refunded to customers for canceled facilitated sales.

Line 10 **Tax Due on Short-Term Rentals** Enter the sum of the tax shown in boxes 8 and 9.

**MARYLAND
FORM
202F** **SALES AND USE TAX
RETURN FOR MARKETPLACE
FACILITATORS INSTRUCTIONS**

Line 11 Sales of alcoholic beverages subject to 9% rate

In box 11a Enter the amount of facilitated sales of alcoholic beverages that are subject to tax at the 9% rate.

In box 11 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 canceled facilitated sales.

Line 12 Add Lines 2 through 7, 10, and 11 and enter the total on this line and on Line 16b of Form 202