



## Multiple Points of Use Certificates (MPU)

### I. General Information.

The State of Maryland imposes a tax on retail sales in the state as well as uses in the State of tangible personal property, digital codes, digital products, and certain services.

Section 4 of Chapter 604 of the Acts of 2025, effective July 1, 2025, expanded the definition of taxable service to include data or information technology services and software publishing services.<sup>1</sup> The Comptroller has drafted emergency regulations intended to be effective July 1, 2025. A copy of the emergency regulations is available on [MarylandComptroller.gov](http://MarylandComptroller.gov). The adopted emergency regulations are expected to be published in the July 11, 2025, edition of the Maryland Register.

Generally, a vendor must collect the sales and use tax due from the buyer on a sale of data or information technology services or a sale of software publishing services. However, when a buyer knows at the time of purchase that a data and information technology service, software publishing service, digital code, or digital product will be used concurrently both inside and outside Maryland, or resold to a member of an affiliated group, the buyer may present to the vendor a multiple points of use certificate ("MPU"). A valid MPU Certificate relieves the vendor of the obligation to collect and remit the sales and use tax, and requires either the buyer or the member of the affiliated group to whom the items were resold to remit the use tax on the apportioned use in Maryland. This technical bulletin will explain the purpose, procedure for requesting, and use of a multiple points of use certificate.

A buyer is not required to issue an MPU Certificate. For sales subject to the Maryland sales and use tax, if a buyer does not issue an MPU Certificate for the sale, they must pay the tax on the entire taxable price at the time of sale. The buyer may then request a refund of sales and use tax paid to another jurisdiction which is based on use in the other jurisdiction. Buyers can request a refund by submitting Form SUT 205 Sales and Use Tax Refund Application.

### II. Definitions.

In this Technical Bulletin, the following terms have the meanings indicated.

#### A. Affiliated Group

An affiliated group has the meaning stated in Internal Revenue Code § 1504 and includes related parties described under Internal Revenue Code § 267(b)(10)-(12).

#### B. Authorized Buyer

An authorized buyer is a buyer authorized by the Comptroller to issue a multiple points of use certificate in accordance with this regulation.

#### C. Buyer

A buyer means a person who obtains a data or information technology service, a software publishing service, a digital code, or digital product in a sale, or who acquires a digital code or digital product in a sale.

#### D. Data or Information Technology Service

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<sup>1</sup> See Tax General Article, § 11-101(m)(14) and (15), Annotated Code of Maryland.

Data or information technology services means services described under North American Industrial Classification System (NAICS) sectors 518, 519, and subsector 5415 of the NAICS, United States Manual, 2022 Edition.<sup>2</sup>

#### **E. Multiple Points of Use Certificate**

A multiple points of use certificate, or MPU Certificate, is a certificate presented by an authorized buyer to a vendor that indicates, in accordance with TG § 11-403(e), that a digital code, digital product, taxable data or information technology service or software publishing service will be concurrently available for use by the buyer or a related entity both in the State and outside of the State.

#### **F. Pass-Through Entity**

A pass-through entity has the meaning stated in § 10-102.1 of the Tax-General Article, Annotated Code of Maryland.

#### **G. Related Entity**

A related entity is a member of an affiliated group or a related pass-through entity of which the buyer is also a member.

#### **H. Related Pass-Through Entities**

A related pass-through entity is one or more pass-through entities connected through ownership with a common parent pass-through entity but only if the common parent:

1. Possesses at least 80% of the total voting power of the total value of the pass-through entity; and
2. Has a value equal to at least 80% of the total value of the pass-through entity.

#### **I. Software Publishing Service**

A software publishing service is a system software or application software publishing service described under NAICS subsector 5132 of the NAICS, United States Manual, 2022 Edition.

#### **J. Use**

“Use” means an exercise of a right or power to use, consume, possess, or store that is acquired by a sale for use of a taxable service, a digital code, or a digital product.

#### **K. Vendor**

A vendor is a person who:

1. engages in the business of an out-of-state vendor, as defined in TG § 11-701;
2. engages in the business of a retail vendor, as defined in TG § 11-701;
3. holds a special license issued under TG § 11-707;
4. is an accommodations intermediary or a home amenity rental intermediary;
5. is a short-term rental platform or home amenity rental platform; engages in the business of a marketplace facilitator; or
6. engages in the business of a marketplace seller.<sup>3</sup>

A vendor includes, for an out-of-state vendor, a salesman, representative, peddler, or

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<sup>2</sup> For more information, see [Census.gov/naics](https://www.census.gov/naics).

<sup>3</sup> TG § 11-101(o)(1).

canvasser whom the Comptroller, for the efficient administration of this title, elects to treat as an agent jointly responsible with the dealer, distributor, employer, or supervisor:

1. under whom the agent operates; or
2. from whom the agent obtains tangible personal property, a digital code, a digital product, or taxable service for sale.<sup>4</sup>

### **III. Purpose of Multiple Points of Use Certificate.**

Maryland sales and use tax applies to sales and uses within the State. A valid MPU Certificate presented by the buyer relieves the vendor of the obligation to collect and remit sales tax, and requires either the buyer or the member of the affiliated group to whom the items were resold to remit the use tax on the apportioned use in Maryland.

The duty to pay or remit the sales and use tax on the sale covered by the MPU Certificate passes to the buyer who issued the certificate or, if the apportionment was determined based on a subsequent resale to a related entity, the buyer or the related entity. If the related entity fails to remit the use tax as required, the buyer who issued the certificate is liable for the use tax.

The MPU Certificate may be used to apportion use of only a data or information technology service, a software publishing service, a digital code, or a digital product that is being used concurrently both in the State and outside of the State. An MPU Certificate may not be used to apportion a use of tangible personal property.

### **IV. Procedure for Requesting a Multiple Points of Use Certificate.**

To issue a MPU Certificate, a buyer must:

#### **A. Register with the Comptroller for a sales and use tax account.**

If a buyer does not already have an active sales and use tax account with the Comptroller's Office, a buyer must register for an account to report and remit sales and use tax to the Comptroller. To register, the buyer must complete a Central Registration Application, available at [MDTaxConnect.gov](http://MDTaxConnect.gov). See the Maryland Tax Connect Business Registration Guide for more information on registering your business tax accounts. Buyers with existing sales and use tax accounts do not need to register for a new sales and use tax account to be able to issue an MPU Certificate.

#### **B. Request that the Comptroller's Office enable a buyer to submit applications for MPU Certificates.**

In order to enable the ability to submit an application for an MPU Certificate, buyers must email [MPUrequest@marylandtaxes.gov](mailto:MPUrequest@marylandtaxes.gov). A buyer only needs to email this request one time, before submitting their first application for an MPU Certificate.

#### **C. Submit a request for authorization to issue a multiple points of use certificate.**

For each transaction in which a buyer wishes to use a multiple points of use certificate, the buyer must submit a request for authorization to the Comptroller. However, **for a subscription, a buyer may issue a single MPU Certificate to apply to all future charges and automatic renewals of the subscription where the Maryland apportionment remain the same.** When a buyer requests authorization to issue an MPU Certificate for a purchase of a subscription, they must indicate "subscription" in the description of the service being purchased. For a subscription in progress as of July 1, 2025, a buyer may request authorization to issue an MPU Certificate applicable to the

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<sup>4</sup> TG § 11-101(o)(2).

next subscription payment occurring on or after July 1, 2025.

The request for authorization must be submitted to the Comptroller through Maryland Tax Connect. Logon at [MDTaxConnect.gov](https://mdtaxconnect.gov).

The Comptroller may deny a buyer's request for authorization to issue a multiple points of use certificate for reasonable cause, including but not limited to the buyer's fraud, gross negligence, misuse of a multiple points of use certificate, or delinquency in the payment of undisputed sales and use tax.

The request for authorization must state:

1. the name of the buyer;
2. the tax address of the buyer;
3. the Maryland combined registration number of the buyer;
4. the name of the vendor;
5. the address of the vendor;
6. the estimated date of the sale or, for a subscription, the renewal term;
7. a general description of the purchase including, for each item in the sale:
8. information sufficient to identify the item as a digital product, digital code, or data or information technology service or software publishing service;
9. the estimated taxable price; and
10. the percentage of the use allocated to Maryland.

If the digital code, digital product, or data or information technology service or software publishing service will be resold in its original form to one or more related entities within Maryland who are expected to remit the use tax to the Comptroller, each certificate must also state for the related entity:

11. the name of the related entity;
12. the tax address of the related entity;
13. the Maryland combined registration number of the related entity; and
14. the estimated taxable price of the digital code, digital product, or data or information technology service or software publishing service resold in its original form to the related entity.

## **V. Using a Multiple Points of Use Certificate.**

### **A. Buyer's duties.**

A buyer may issue a MPU Certificate for the purchase of a digital code, digital product, data or information technology service, or software publishing service that will be concurrently available for use by the buyer both inside and outside Maryland or resold in its original form to at least one related entity located in Maryland and to at least one related entity located outside of Maryland. For each transaction for which a buyer intends to use a MPU Certificate, the buyer must provide the vendor with the MPU Certificate before or at the time of the sale.

The apportionment provided on the multiple points of use certificate by the buyer must accurately reflect the primary use location in Maryland. A buyer may use any reasonable method of apportionment that is supported by the buyer's records as they exist at the

time of the sale. A buyer's method of apportionment must be consistent and uniform.

**B. Vendor's duties.**

A vendor may not accept a multiple points of use certificate at any time or rely on its acceptance of a multiple points of use certificate to relieve the vendor of the obligation to collect and the sales and remit the sales use tax if the vendor:

1. failed to verify at or before the time of the sale, at MDTaxConnect.gov, using the methods provided by the Comptroller, whether the buyer was authorized by the Comptroller to issue the certificate;
2. knows or should have known that the sale is not for a digital code, digital product, or data or information technology service or software publishing service; or
3. knows or should have known that the sale is not a sale for use both inside and outside Maryland.

If a vendor does not accept a buyer's MPU, the buyer may request a refund from the Comptroller for sales and use tax paid to another jurisdiction, based upon the reasonable allocation of use inside and outside of Maryland. A buyer requesting a refund should submit Form SUT205 Sales and Use Tax Refund Application.

A vendor should keep a copy of the MPU Certificate for its records for a period of not less than 4 years from the date of sale.

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