

We're all familiar with Maryland's sales tax, but far fewer people know anything about the use tax and when they must pay it. In fact, every state with a sales tax also has a use tax. The use tax is imposed on items you paid less than 6% sales tax on when you purchased them outside of Maryland. The use tax requires you to make up the difference in Maryland sales tax.

You can use the form below to report and pay the tax. 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 or voucher is due on the next business day.

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

## IF YOU NEED MORE INFORMATION ON THE USE TAX

The Comptroller's Office also provides **Business Tax Tip #3**, Sales and use tax on out of state purchases, available at:

- Our 11 branch offices
- Comptroller of Maryland's Web site: [www.marylandtaxes.com](http://www.marylandtaxes.com)



COT/CD-118A (Rev. 1/08)

### Comptroller of Maryland Consumer Use Tax Return For Out-of-State Purchases

Account #

**09269134**

Quarter ending \_\_\_\_\_  
Month / Year

Social Security number ____ - ____ - _____		
First name	Initial	Last name
Street address		
City or town	State	ZIP code
I hereby certify that the information on this return is true and correct.		
Signature	Date	

1.	Amount of purchases	\$
2.	Use tax rate 6%	x .06
3.	Tax on purchases	
4.	Credit for out-of-state taxes paid	-
5.	If late - a. Interest (1.08% per mo.)	+
	b. Penalty (10% of tax)	+
6.	<b>USE TAX DUE</b> (Combine lines 3 through 5 b)	\$

Make remittance payable to **Comptroller of Maryland** and return to:

Compliance Division  
301 W. Preston St., Room 203  
Baltimore, Maryland 21201-2383