COT/ST-118A

State of Maryland
Comptroller of the Treasury
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 5%		x .05
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.	**USE TAX DUE** (Combine lines 3 through 5 b)		$

Make remittance payable to **Comptroller of the Treasury**
Return to: Compliance Division
301 W. Preston St., Room 203
Baltimore, Maryland 21201-2383

Instructions

Consumer Use Tax Return For Out-of-State Purchases

Line 1. Enter the amount of your purchase(s).

Line 3. Multiply Line 1 by Line 2, enter.

Line 4. Subtract the amount of tax paid to another state on the out-of-state purchase.

Line 5. Enter any late charges. Interest on unpaid tax accrues at the rate of 1.08% per month and the penalty for late filers is 10% of the tax amount due.

Line 6. Combine lines 3 through 5.

Mail your payment to: Compliance Division
301 W. Preston St., Room 203
Baltimore, Maryland 21201-2383

When to report out-of-state purchases

If purchases are made	**Consumer use tax return due**
January - March	April 21
April - June	July 21
July - September	October 21
October - December	January 21

What kinds of purchases are taxable?

There's a simple test: if you would pay tax on the purchase if you made it in Maryland, you should pay tax on the same item if you purchased it untaxed outside of Maryland. Some of the most common taxable out-of-state purchases made by consumers are items such as: appliances, electronics, computers, clothing, jewelry, works of art, books, and furniture.