

Maryland tax forms

- Additional copies of this form, other forms referred to in these instructions, and further information on Maryland sales and use taxes are available online at www.marylandtaxes.com or by FAX by calling 410-974-FAXX (3299) and following the voice prompts.
- Maryland law provides that resale certificates may not be used to make tax-free purchases for resale of less than \$200, using cash, check or credit card unless the seller delivers the goods directly to the buyer's retail place of business. Buyers may claim a credit for any tax paid on these purchases if made for resale on the refund line of their next return. No documentation need be submitted with the return.
- In lieu of claiming a credit on their next return, in or out-of-state buyers who have been remitting Maryland taxes may recover the taxes paid on purchases of less than \$200 for resale by filing this application.
- This application may be filed by the purchaser or, if signed by the purchaser, by the seller on behalf of the purchaser. It may be filed either by FAX or by mail. The federal employer identification number, or if none, the social security number, of the purchaser is required for federal tax purposes.
- Applicants must submit copies of the invoices or complete the schedule for the transactions for which refunds are sought. Invoices must show the name and address of the seller and a description of the property purchased.
- Taxpayers who are making claims for refund for reasons other than the resale exclusion may do so by completing and mailing a regular Sales and Use Tax Refund Application, Form COT/ST-205, available from Taxpayer Service at 410-767-1300 in Baltimore or 1-800-492-1751 from elsewhere in Maryland or by calling Forms by Fax and requesting document #2003.
- Retailers licensed and remitting taxes in other states who make no sales in Maryland may use this application to apply for refunds on goods intended for resale outside of Maryland.
- A law enacted in 2001 allows *out-of-state vendors purchasing antiques and used collectibles for resale* to issue resale certificates in Maryland using a resale number issued by their own jurisdictions. These out-of-state dealers must give Maryland vendors a copy of the sales tax license or comparable document (such as trader's license) that vendors must keep with their records. Out-of-state vendors purchasing other items may not issue a resale certificate unless they have a Maryland sales and use tax license.
- Out-of-state vendors who wish to issue resale certificates in Maryland (and thus avoid having to file for refunds) may register to collect the tax by completing and filing a Combined Registration Application Form COT/ST-705, available from Taxpayer Service or by calling Forms-by-Fax and requesting document #2001. A short form, Maryland Sales and Use Tax License Application for Out-of-State Vendors, Form COT/RAD-097, available from Taxpayer Service may also be used for this purpose.