

Maryland Sales and Use Tax Exemption Certificate Renewal Application FAQs

1. What information do I need to complete the renewal application?

You must have your organization's Federal Employer Identification Number (FEIN), the organization's name as it appears on the Renewal Notice, physical business address, Maryland DAT Dept. ID, IRS non-profit classification (i.e., 501(c)(3)), and mailing address.

2. Where do I submit the online application?

The online renewal application will be available in late May of 2022. A link to the application will be posted on this webpage. Please check back on this webpage to access the online renewal application.

3. What is my organization's FEIN?

An Employer Identification Number (EIN), also known as a Federal Tax Identification Number (or FEIN), is a nine-digit number that the IRS assigns to business entities. The IRS uses this number to identify taxpayers that are required to file various business tax returns. EINs are used by employers, sole proprietors, corporations, partnerships, non-profit organizations, trusts and estates, government agencies, certain individuals, and other business entities. If you have lost or misplaced your EIN, you may call the IRS's Business & Specialty Tax Line at 800-829-4933.

4. My organization has an active exemption certificate, but I am receiving the following error: There is no active Maryland Sales and Use Tax Exemption Certificate (SUTEC) associated with the FEIN provided. If your organization is applying for a SUTEC for the first time or if your organization's SUTEC is currently expired, you must apply using Form SUTEC available [here](#). What do I do?

Please confirm that you are entering the Federal Employer Identification Number (FEIN), not your organization's Maryland Sales and Use Tax Exemption Certificate (SUTEC) Account Number. The SUTEC account number is an 8-digit number that appears on the exemption certificate. The FEIN is a 9-digit number issued to your organization by the IRS.

5. What is the Maryland DAT Dept. ID?

If your organization's physical business location is in Maryland, it may be required to register and be in good standing with the Maryland Department of Assessments and Taxation (DAT). You can retrieve your organization's Maryland DAT Dept ID here: <https://egov.maryland.gov/BusinessExpress/EntitySearch>

6. My organization does not have a Maryland DAT Dept. ID. Can I still submit my organization's application online?

If your organization's physical business address is in Virginia, D.C., Pennsylvania, Delaware, or West Virginia, it does not need a Maryland DAT Dept. ID and can submit its renewal application online. The organization must upload a Letter of Good Standing from the state in which your business is physically located. You will be prompted to upload this letter toward the end of the application.

If your organization's physical business location is in Maryland but it is not required to register with the Maryland Department of Assessments and Taxation, the organization must submit its renewal application by mail. You must contact the Taxpayer Services Division at 410-260-7980 or 1-800-MD-TAXES to obtain a paper application. All organizations that are incorporated must be registered and in good standing with DAT.

If your organization is not in Maryland or a bordering state (VA, DC, PA, DE, or WV), your organization does not qualify for a Maryland Sales and Use Tax Exemption Certificate.

7. I received the following error: The Maryland Department of Assessment and Taxation (DAT) ID Number provided reflects that your organization is not registered or is not in good standing. Please contact DAT at 410-767-1330, 1340, or 1350 to resolve this issue. Your application cannot be processed until a valid DAT ID Number is provided. What does this mean?

If your organization is required by law to be registered with DAT, it must be in good standing. You can verify your organization's standing by visiting the following webpage:

<https://egov.maryland.gov/BusinessExpress/EntitySearch/BusinessInformation/D13182506>. If your organization is not in good standing, it must resolve this issue with DAT directly. It can do so by contacting DAT at 410-767-1330, 1340, or 1350.

Once your organization is in good standing with DAT, you are now eligible for the renewed certificate. However, **please wait 2 WEEKS after the DAT website.**

<https://egov.maryland.gov/BusinessExpress/EntitySearch/BusinessInformation/D13182506> **shows your organization is in good standing before applying online for the renewed exemption certificate.** This is required for the necessary files to update.

8. My organization is not incorporated and is not required to be registered with DAT. How do I renew my organization's exemption certificate?

You must request a paper application (Form 202EC) be mailed to you by contacting the Taxpayer Services Division by email at taxhelp@marylandtaxes.gov, or by phone 410-260-7980, or 1-800-MD-TAXES. Once you receive the paper application, you must submit the paper application and a copy of your organization's organizing documents by mail to:

Comptroller of Maryland
Revenue Administration Division
PO Box 2998- SUTEC Renewal
Annapolis, MD 21404-2998

9. Does the organization derive its non-profit status from a parent organization?

If your organization is covered under a group exemption and has received confirmation from the holder of the group exemption that your organization is covered, you must provide the parent organization's group exemption number and FEIN.

10. My organization's name has changed. Can I still submit the renewal application online?

Yes. You must enter the organization's name as it appears on the Maryland Sales and Use Tax Exemption Certificate Renewal Notice that was mailed in May 2022. If your organization's name has changed, you must indicate that the name has changed on the application and upload a copy of the Articles of Amendment showing the name change. You will be prompted to upload the document towards the end of the application.

11. I have more questions about the renewal application. Who do I contact?

Please contact the Taxpayer Services Division with any questions regarding the renewal application at 410-260-7980 or 1-800-MD-TAXES. Alternatively, you may send an email to taxhelp@marylandtaxes.gov for assistance.