

**MARYLAND  
FORM  
SUT212**

**SALES AND USE TAX  
PURCHASES FOR RESALE  
REFUND BY FAX**

<b>For Office Use Only</b>	
Claim Code	_____
Claim Number	_____
Amount Approved	_____
Approved by	_____

For expedited refunds of sales and use taxes totaling less than \$200.00 and paid by licensed Maryland retailers who remit Maryland taxes or retailers licensed and remitting taxes in other states who make no sales in Maryland

Maryland Sales and Use Tax Registration Number \_\_\_\_\_ Home State Sales Tax Registration Number \_\_\_\_\_ State \_\_\_\_\_

FEIN Number or SSN of owner, officer or agent responsible for taxes \_\_\_\_\_

Purchaser		Trade name	
Number and street			
City / town		State	ZIP code + 4

The undersigned hereby requests the comptroller to refund Maryland sales and use taxes paid on purchases of goods intended for resale as tangible personal property in the total amount of \$ \_\_\_\_\_ (attach invoices or complete the schedule below).

Purchase date	Name and address of seller	Description of goods	Maryland tax paid
<b>Total</b>			\$

I HEREBY CERTIFY under the penalties of perjury that I have examined the information set forth in this application including any accompanying schedules or statements and that said information is true, accurate and complete to the best of my knowledge and belief.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone Number

Direct inquiries and mail application to:  
Comptroller of Maryland  
Compliance Division  
301 West Preston Street, Room 303  
Baltimore, Maryland 21201-2383

For more information email questions to:  
CDSTREFUNDS@marylandtaxes.gov or call 410-767-1530.  
Maryland Relay Service (MRS) 711.

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FORM  
SUT212**      **SALES AND USE TAX  
PURCHASES FOR RESALE  
REFUNDBYFAXINSTRUCTIONS**

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 SUT205, available from Taxpayer Service at 410-260-7980 or 1-800-492-1751 from elsewhere in Maryland.

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 CRA, available from Taxpayer Service. 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.

Direct inquiries and mail application to:

Comptroller of Maryland  
Compliance Division  
301 West Preston Street, Room 303  
Baltimore, Maryland 21201-2383

If you have questions about your refund email:  
CDSTREFUNDS@marylandtaxes.gov or call 410-767-1530.

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