

Sales and Use Tax Notices

Notice to Holders of Special Out-of-State Maryland Sales and Use Tax Licenses

Our records indicate that your business holds a special out-of-state Maryland sales and use tax license which was issued for the sole purpose of permitting you to make purchases in Maryland for resale in other states. In order to reduce costs and simplify license issuing procedures, the Comptroller's Office is combining these special licenses with regular sales and use tax licenses, effective September 1, 1992. Special license numbers will not be valid for the issuance of resale certificates after that date.

If you still require a Maryland sales and use tax license to make purchases for resale, you may obtain one without charge by completing the coupon below and returning it in the enclosed envelope.

If you no longer need a Maryland license, no action on your part is necessary. Your account will be closed.

Holders of regular Maryland sales and use tax licenses are required to file at least one Maryland sales and use tax return per year, reporting any applicable taxes on sales or purchases. If you do apply for a regular Maryland sales and use tax license, you will be assigned an annual filing requirement for the 12-month period ending in July of each year. We will provide you with a form well in advance of the due date.

For additional information:

Comptroller of Maryland Revenue Administration Division 110 Carroll St. Annapolis, Maryland 21411

Call Taxpayer Service at 410-260-7980 (Baltimore area) 1-800-638-2937 (from elsewhere in Maryland) from 8:00 a.m. to 5:00 p.m. eastern time. E-Mail: taxhelp@comp.state.md.us

For the deaf or hard-of-hearing:

TTY users call via Maryland Relay at 711.

If you need a reasonable accommodation for a disability, please contact us before you visit.

If you need the information in this brochure in an alternate format, contact: Office of Communications 410-260-7995 (voice); 410-260-7157 (TTY)

