

# Filing Schedule

We have placed your sales and use tax account on the filing schedule indicated below, effective with the month of \_\_\_\_\_. You will be provided with sales and use tax returns for each reporting period. These returns must be completed and filed with this office by the due date shown on the return.

Monthly, due by 20th of following month.

Annually, ending \_\_\_\_\_ each year, due by 20th of following month.

Seasonally \_\_\_\_\_ each year.

## Quarterly

January through March, due April 20  
April through June, due July 20  
July through September, due October 20  
October through December, due January 20

February through April, due May 20  
May through July, due August 20  
August through October, due November 20  
November through January, due February 20

March through May, due June 20  
June through August, due September 20  
September through November, due December 20  
December through February, due March 20

## Semi-annually

January through June, due July 20  
July through December, due January 20

February through July, due August 20  
August through January, due February 20

March through August, due September 20  
September through February, due March 20

May through October, due November 20  
November through April, due May 20

June through November, due December 20  
December through May, due June 20

Your account will be reviewed periodically to determine if the filing schedule assigned is appropriate. If you have been assigned an annual or semi-annual reporting basis and incur, or reasonably anticipate that you will incur, a tax payment obligation in excess of \$100.00 per month, you should file a supplemental return. In addition, if you have been assigned a filing basis other than monthly, you should request a more frequent filing schedule whenever you have reason to believe that your future tax obligations will average more than \$100.00 per month.

### **File on line**

#### **If you owe tax with the return:**

Businesses who are registered with the Comptroller's Office can pay their sales and use tax and employer withholding on line using our **bFile** application. They can also file their W-2 and their MW508 form. For more information go to [www.marylandtaxes.com](http://www.marylandtaxes.com)

### **File by phone**

#### **If you owe tax with the return:**

Businesses can now pay sales and use tax and employer withholding taxes by making a free telephone call that generates electronic funds transfer and also sends the tax report electronically. For additional information, see **Electronic Tax Payments** or call 410-260-7601.

#### **If you do not owe tax with the return:**

If you have no tax to report, you should file by calling 410-260-7225 by the due date. If you do not call to file, your account will be flagged as delinquent. Please have your account information with you when you call, and have a pencil to write down the confirmation number you will be given.

For more information, contact **Taxpayer Service**.