

Refunds on purchases made for resale

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 without documentation a credit for any tax paid on these purchases made for resale on the refund line of their next sales and use tax return.

You can get a quicker refund by filing a new Refund by Fax form (Form COT/ST 212) if you are an in- or out-of-state buyer who has been remitting Maryland sales tax. A retailer licensed and remitting taxes in other states who makes no sales in Maryland may use the Refund by Fax form to apply for refunds on goods intended for resale outside of Maryland. Copies are available from Taxpayer Service at 410-260-7980, or 1-800-638-2937 from elsewhere in Maryland.

Once you have completed the Refund by Fax form, including your federal employer identification number (or, if none, your Social Security number), you may file the refund form by faxing it to 410-333-7744 in Central Maryland or 1-800-351-3313 from elsewhere in the state. If they choose, sellers may file applications which have been signed by purchasers. The refund form may also be mailed to:

Comptroller of Maryland
Compliance Division
Attn: Refund Supervisor Rm. 303
301 West Preston Street
Baltimore, MD 21201

Retailers who have not registered to collect Maryland sales and use taxes may not use their out-of-state license numbers to issue resale certificates in Maryland. Out-of-state registration numbers may not be used on Maryland resale certificates.

For additional information:

Comptroller of Maryland
Compliance Division
301 West Preston Street
Baltimore, MD 21201

call Taxpayer Service at 410-260-7980 or 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)