

Sales and Use Tax Notices

Timely discount

If you file your sales and use tax return and pay your sales tax on a timely basis, you are allowed to keep a portion of the sales tax as a discount. The allowable discount for timely filing and paying is 1.2 percent of the first \$6,000 collected and 0.9 percent for the amount above \$6,000.

If the amount on line 5 of your return is \$6,000 or less, multiply that amount by .012 and enter the total on line 6. If the amount on line 5 is greater than \$6,000, multiply that amount by .009, add \$18 and enter the total on line 6. The discount may not exceed \$500 for each return. A vendor who files or is eligible to file a consolidated return is allowed a maximum discount not to exceed \$500 for all returns. A discount cannot be taken if a return is filed and paid after the due date.

Use one of the following worksheets to compute your discount.

Worksheet A - If the amount on line 5 of your sales and use tax report is \$6,000 or less.

Amount from line 4 _____
X .012
This is your discount _____

Worksheet B - If the amount on line 5 of your sales and use tax report is greater than \$6,000.

Amount from line 4 _____
X .009
Subtotal _____
Add \$18.00 for additional .15 percent discount on first \$6,000 _____ + 18.00
This is your total discount _____

Special note to ACH filers

If you file your return using the ACH Credit Option, your bank's software may not be computing the proper discount. Contact your bank to insure that the computation is correct.

For additional information:

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

Call Taxpayer Service at 410-260-7980 or 1-800-638-2937 (from elsewhere in Maryland) Monday - Friday, 8:00 a.m. - 5:00 p.m. EDT. E-mail: [**taxhelp@comp.state.md.us**](mailto: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.