

Change in Consolidated Filing Requirements

You are no longer required to report the sales and use tax separately for each location. Therefore, we are no longer providing a schedule of subsidiary accounts with your return. Simply fill out the return provided with the total from all locations and mail it along with your remittance in the enclosed envelope. If you are currently paying via Electronic Funds Transfer (EFT) do not mail the return. Instead, retain the return with your records. If you are not registered to file via EFT and would like to do so call 410-260-7601.

We will continue to mail you a sales and use tax report (COT/ST 118) prior to each due date until July. In July you will receive a coupon book containing the forms required for filing from July 1997 through June 1998.

General Information Regarding Consolidated Accounts

Maryland law still requires you to obtain a sales and use tax license for each business location from which taxable sales are made. You may apply for a license for any new location by contacting the Taxpayer Service Section at 410-260-7980 or toll-free 1-800-638-2937 from elsewhere in Maryland.

You must promptly report the closing of any location. You may do so by contacting our Taxpayer Service Section at 410-260-7980 or toll-free 1-800-638-2937 from elsewhere in Maryland.

You must continue to maintain records on an individual location basis for audit purposes. Also, credits for canceled or returned sales or bad debts must be applied against individual locations. You may not reduce the tax due for any period for any individual location to less than zero. Excess credits for any period for canceled or returned sales or bad debts may be requested by filing a Refund Claim (ST 205) or claimed on subsequent tax reports.

Taxpayers with multiple locations may not report each location separately in order to take advantage of the greater discount on the first \$6,000 of tax. The legislation expressly applies the reduced discount rate to any vendor who is eligible to file on a consolidated basis.

If you have any questions regarding the consolidated filing requirement, please contact the Taxpayer Service Section at 410-260-7980 or toll-free 1-800-638-2937 from elsewhere in Maryland.

For additional information:

Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, Maryland 21411

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 in Maryland or 1-800-735-2258 from anywhere TTY: 410-767-1967 (Baltimore Metro Area)

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)

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