

**MARYLAND**  
**FORM**  
**ST-118**      **CONSUMER USE**  
**TAX RETURN**



241180049

**2024**

Period Ending (MM/YYYY)

Social Security Number

First Name

MI

Last Name

Current Mailing Address Line 1 (Street No. and Street Name or PO Box)

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)

City or Town

State

ZIP Code +4

- 1. Amount of purchases . . . . . 1. \$ \_\_\_\_\_
  
- 2.  a. Use subject to 6% rate (excluding digital products, electricity for EV charging, and racehorses sold after a claiming race) (account # 09269134). . . . . **x .06** = 2a. \_\_\_\_\_
- b. Use digital products tax rate 6% (account # 09269134) . . . . **x .06** = 2b. \_\_\_\_\_
- c. Use of electricity for EV charging subject to 6% rate (account # 09269134). . . . . **x .06** = 2c. \_\_\_\_\_
- d. Use of racehorses sold after a claiming race subject to 6% rate (account # 09269134) . . . . . **x .06** = 2d. \_\_\_\_\_
- e. Use of tobacco pipes subject to 12% rate. (account # 09269134) . . . . . **x .12** = 2e. \_\_\_\_\_
- f. Use of ESDs and vaping liquid over 5mL subject to 20% rate (account # 09269134) . . . . . **x .20** = 2f. \_\_\_\_\_
- g. Use of vaping liquid 5mL or less subject to 60% rate (account # 09269134) . . . . . **x .60** = 2g. \_\_\_\_\_
- h. Use of car and motorcycle rentals and peer-to-peer car sharing subject to 11.5% rate (account # 09269134) . . . . . **x .115** = 2h. \_\_\_\_\_
- i. Use of truck rentals and peer-to-peer car sharing subject to 8% rate (account # 09269134) . . . . . **x .08** = 2i. \_\_\_\_\_
- j. Use of alcoholic beverages subject to 9% rate (account # 14417577) . . . . . **x .09** = 2j. \_\_\_\_\_
- k. Use subject to 9% rate under Senate Bill 516 of 2023 (account # 09269134) . . . . . **x .09** = 2k. \_\_\_\_\_



**MARYLAND  
FORM  
ST-118** **CONSUMER USE  
TAX RETURN  
INSTRUCTIONS**

**2024**

Use this form to report and remit use tax on tangible personal property, digital codes, digital products, or taxable services which you used in Maryland but paid less than the required sales tax at the time of purchase. The tax is due quarterly, and the due dates are shown to the right. If the due date falls on a Saturday, Sunday or legal holiday, then the return with payment is due on the next business day.

**Line 1** Report the total amount of purchases of tangible personal property, digital codes, digital products, or taxable services which you used in Maryland but paid less than the required sales tax.

**Line 2** Report use tax due on all purchases subject to 6% rate, except for tangible personal property, digital codes, digital products, or taxable services that are subject to special reporting requirements on Line 2a. Special reporting is required for digital products, electricity for electric vehicle charging that is not sold under a residential or domestic rate schedule on file with the Public Service Commission, and racehorses sold after a claiming race. Report use tax due on tangible personal property, digital codes, digital products, or taxable services that are subject to special reporting requirements or different rates as described on Lines 2b through 2k. You are required to report and pay the difference between the actual sales tax charged at the time of purchase and the applicable Maryland use tax rate.

**Line 3** Add Lines 2a through 2k and enter the total on Line 3.

**Line 4** Enter the amount of sales and use tax you paid to another state on the purchases for use you reported on Line 1.

**Line 5** Subtract Line 4 from Line 3.

**Line 6a** Enter the interest for late payment on Line 6a. On or after January 1, 2024, interest is calculated at a rate of 0.8339% per month or fraction of a month. For interest rates beginning January 1, 2025, visit our website at [marylandtaxes.gov](http://marylandtaxes.gov).

**Line 6b** Enter the penalty for late payment on Line 6b. The penalty for late payment is 10% of the use tax owed.

**Line 7** Calculate your total payment due. Add Lines 5, 6a, and 6b, and enter the total.

Make remittance payable and mail to:

**Comptroller of Maryland  
Revenue Administration Division  
110 Carroll St.  
Annapolis, MD 21411-0001**

<b>PURCHASES MADE</b>	<b>CONSUMER USE TAX RETURN DUE</b>
January - March	April 20
April - June	July 20
July - September	October 20
October - December	January 20