

**MARYLAND  
FORM  
ST-118**

**CONSUMER USE TAX  
RETURN FOR REGULAR AND  
ALCOHOLIC BEVERAGES  
PURCHASES**



221180049

**2022**

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 tax rate 6% (account # 09269134) . . . . . **x .06** = 2a. \_\_\_\_\_  
 b. Use Alcoholic Beverage tax rate 9% (account # 14417577) . . **x .09** = 2b. \_\_\_\_\_
3. Tax on purchases - Add line 2a and line 2b, and enter here . . . . . 3. \$ \_\_\_\_\_
4. Credit for out-of-state taxes paid . . . . . 4. \$ \_\_\_\_\_
5. Use Tax - Subtract Line 4 from Line 3, and enter here . . . . . 5. \$ \_\_\_\_\_
6. If late, add -a. Interest (see Instructions) . . . . . 6a. \$ \_\_\_\_\_  
    b. Penalty (10% of Use Tax) . . . . . 6b. \$ \_\_\_\_\_
7. Use Tax Due - Add Lines 5, 6a, and 6b, and enter here. . . . . 7. \$ \_\_\_\_\_

I hereby certify that the information on this return is true and correct.

Signature

Date

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**2022**

We're all familiar with Maryland's sales tax, but far fewer people know about the use tax and when they must pay it. In fact, every state with a sales tax also has a use tax. The use tax is imposed on items you paid less than 6% sales tax or 9% tax on alcoholic beverages when you purchased them and did not pay the sales tax at time of purchase. You are required to pay the difference between the actual tax charged and the applicable Maryland tax rate as use tax.

Use this form to report and pay the tax. 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.

Interest is computed at a rate of 0.7916% per month for due dates prior to January 1, 2023. Interest is computed at a rate of 0.7500% per month after December 31, 2022. For more information on the Use Tax or interest, visit

**[www.marylandtaxes.gov](http://www.marylandtaxes.gov)**

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<br/>RETURN DUE</b> |
|-----------------------|--|
| January - March       | April 20                               |
| April - June          | July 20                                |
| July - September      | October 20                             |
| October - December    | January 20                             |