

Notice to Applicants For Transient Vendors License

No person may make sales subject to the sales and use tax from vehicles or roadside stands without displaying a current transient vendor license. Violators risk stop sale orders and misdemeanor charges with fines of up to \$2,500.

Transient vendor licenses are issued only to those taxpayers who have a Maryland sales and use tax license, who have been issued an appropriate local license by a clerk of a circuit court, and who are not delinquent in the payment of state taxes.

In reviewing your account, we find that we cannot issue a transient vendor license because:

- You do not have a Maryland sales and use tax account.
- You do not have a current local license (such as trader's or peddlers) as required by the jurisdiction in which you plan to do business.

Our records indicate a liability in the following tax(es):

| | |
|-------------------|------------------------------|
| Income Tax | Withholding Tax |
| Sales and Use Tax | Admissions and Amusement Tax |

Applications for sales and use tax licenses may be obtained by contacting Taxpayer Service at (410) 767-1300 in the Baltimore area or at 1-800-492-1751 from elsewhere. Local licenses must be obtained from the clerk of the circuit court for the jurisdiction in which you propose to do business.

In some cases, we may not have been able to match your sales and use tax license with your traders license account. If you have both licenses, please contact us by telephone so that we can match our records and issue a transient vendor license.

If the issuance of your transient vendor license has been held up because of an income tax liability, please call 410- 260-7980 in Annapolis. For sales and use tax, withholding tax, and admissions and amusement tax liabilities, please call 410-974-3001 in Annapolis. Once any tax liabilities are cleared, please contact Taxpayer Service by telephone, so that we may arrange for the prompt issuance of your transient vendor license.

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. 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.