

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.

You can use the form below 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.

For more information on the Use Tax visit the Comptroller of Maryland's Web site [www.marylandtaxes.gov](http://www.marylandtaxes.gov)

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

*[Handwritten mark]*

**ST-118A  
2021**

**Comptroller of Maryland**  
Consumer Use Tax Return For Purchases

**Account #**

09269134

Period ending (Month / Year)			
Social Security number			
First name	MI	Last name	
Street address			
City or town		State	ZIP code + 4
I hereby certify that the information on this return is true and correct.			
Signature			Date

1.	Amount of purchases	\$	
2.	Use tax rate 6%	x .06	
3.	Tax on purchases		
4.	Credit for out-of-state taxes paid	-	
5.	If late -	a. Interest (.8750% per mo.)	+
		b. Penalty (10% of tax)	+
6.	<b>Use Tax Due</b> (Combine lines 3 through 5b)	\$	

Make remittance payable and mail to:

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

COM/RAD 097A 02/22

*[Handwritten mark]*

**ST-118B  
2021**

**Comptroller of Maryland**  
Consumer Use Tax Return For Purchases of Alcoholic Beverages

**Account #**

14417577

Period ending (Month / Year)			
Social Security number			
First name	MI	Last name	
Street address			
City or town		State	ZIP code + 4
I hereby certify that the information on this return is true and correct.			
Signature			Date

1.	Amount of purchases	\$	
2.	Use Alcoholic Beverage tax rate 9%	x .09	
3.	Tax on purchases		
4.	Credit for out-of-state taxes paid	-	
5.	If late -	a. Interest (.8750% per mo.)	+
		b. Penalty (10% of tax)	+
6.	<b>Use Tax Due</b> (Combine lines 3 through 5b)	\$	

Make remittance payable and mail to:

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

COM/RAD 097B 02/22