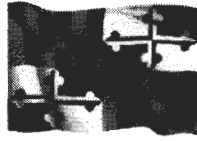


Compliance Division
Room 201
301 W. Preston Street
Baltimore, MD. 21201-2383



COMPTROLLER of MARYLAND

Serving the People

Peter Franchot

Peter Franchot
Comptroller

License Number:

2014005913

THIS NUMBER MAY BE USED TO MAKE
PURCHASES FOR RESALE ONLY AT THE
EVENT FOR WHICH IT WAS ISSUED.

30 DAY Temporary Sales Tax License

DATE OF EVENT _____
EXPIRES IN 30 DAYS

RETURN DUE DATE _____

SHOW NUMBER _____

Please write the License Number on your check or money order.
Please tear at perforation and return the bottom portion with your payment so it can be properly identified.

SEE INSTRUCTIONS ON REVERSE SIDE
FOR ASSISTANCE CONTACT
TEMPORARY PERMIT SECTION
410-767-1543/1531 1-800-648-9638

COMPTROLLER OF MARYLAND

License Number: 2014005913

DATE OF EVENT _____

RETURN DUE DATE _____

SHOW NUMBER _____

Taxpayer: _____

**MAKE CHECK OR MONEY ORDER PAYABLE TO:
COMPTROLLER OF MARYLAND**

If you have a Maryland sales and use tax account please
insert the number _____

TAXABLE SALES (omit cents)

TAX DUE (include cents)
(current tax rate: 6%)

I declare under penalties of perjury that this return, including any accompanying
schedules and statement(s), has been examined by me and to the best of my
knowledge and belief is a true and complete return.

Signature

Date

For Office Use Only

YOU MUST FILE THIS RETURN EVEN IF NO TAX IS DUE

TEMPORARY LICENSES GENERAL INSTRUCTIONS

General: As a seller, you must collect the sales and use tax on each taxable sale you make. You must keep a written record of each sale and the amount of tax you collected.

Rate: Maryland has a single 6 percent tax rate applicable to virtually all sales. The tax is applicable to sales starting at 20 cents, with 6 cents due for each whole dollar. Use the 6 percent rate chart supplied to calculate the tax due for all taxable sales made.

Food: If you are selling food at an event for which an admission is charged, you must collect the tax on all sales of food. If no admission is charged, all sales of food are subject to tax unless you are operating a substantial grocery or market business and the food is intended for consumption off the premises. Candy, alcoholic beverages and soft drinks are not food and are taxable beginning at 20 cents.

Sales to Dealers: You must collect the sales and use tax on all sales to vendors unless you are given a signed statement indicating that the merchandise is purchased for resale to others. The statement must include the vendor's name, address and Maryland sales and use tax registration number or the temporary permit number issued for that event. A vendor may not accept a resale certificate from a buyer for a purchase of less than \$200 using cash, check or credit card unless the vendor delivers the goods directly to the buyer's retail place of business. *Maryland does NOT recognize other states' registration numbers.*

Exempt Organizations: Sales by churches and religious organizations are exempt from the tax. Other organizations, including non-profit organizations holding an exemption certificate issued by the Comptroller of Maryland, must obtain a temporary permit or a permanent sales and use tax license and collect the tax on sales of taxable items.

PREPARATION OF REPORT

Filing Requirement: You must complete, sign and return the report even if you owe no tax. Your report and any tax due must be received by the Comptroller or post marked by the 7th day after the permit expires. This date is indicated on the front of this report. Make your check or money order for any tax due payable to the Comptroller of Maryland. Do not send cash through the mail.

Sales and Use Tax License Holders: If you have a permanent sales and use tax license, please provide the number in the space indicated on the report and return it without completing the rest of the report. You must, however, include your sales figures and remit the appropriate tax for this event with your next regular sales and use tax report.

Taxable Sales: Enter the total amount of your taxable sales (omit cents).

Tax Due: Enter the total amount of sales and use tax you collected, plus the amount of tax you should have collected, but did not.

If you participate in three or more events each year, you should register for a permanent sales and use tax license. License applications and instructions sheets may be obtained from Taxpayer Service, Room 206, 301 W. Preston St., Baltimore, Maryland 21201-2383, or by calling 410-767-1300 in Baltimore or 1-800-492-1751 from elsewhere in Maryland.

The requirements for collecting the sales and use tax and having a trader's license are not related. You may have to collect the sales and use tax even if you do not need a trader's license.

COM/ST-203 (Rev. 10/09)

Mail this return to:

Comptroller of Maryland
Compliance Division - Temporary Licenses
301 W. Preston St.
Baltimore, MD 21201-2383