
CHAPTER 16

SAMPLE FORMS

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A. IFTA License Application (Form COM/MFT-104)

State of Maryland
Comptroller of Maryland
Revenue Administration Division-Motor Fuel Tax

Maryland

**License Application
for the
International Fuel Tax Agreement (IFTA)**

IFTA license application instructions:

Your IFTA account number with the Revenue Administration Division will be your Federal Identification Number.

Credentials are required for all "Qualified Motor Vehicles." A "Qualified Motor Vehicle" means a motor vehicle used, designed, or maintained for the transportation of persons or property and:

- 1) having 2 axles and a gross vehicle weight or a registered gross vehicle weight exceeding 26,000 pounds;
- 2) having 3 or more axles regardless of weight; or
- 3) used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight or registered gross vehicle weight.

Exempt vehicles include recreational vehicles not used in any business endeavor and vehicles owned by the United States government.

Maryland has adopted the International Fuel Tax Agreement (IFTA). This is a base-state fuel tax agreement that requires motor carriers based in Maryland and operating in at least one other IFTA member jurisdiction to obtain a Maryland IFTA license and decals, which will be honored in all IFTA jurisdictions. The motor carrier files one fuel tax report with Maryland on which operations in all IFTA jurisdictions are reported. All contiguous United States and Canadian provinces are members of IFTA.

Exceptions are: Alaska; District of Columbia; and the Northwest, Nunavut and Yukon Territories of Canada. If you plan to operate in any of these jurisdictions, you must contact them individually for instructions.

Maryland is your base jurisdiction for IFTA licensing and reporting if:

- You have an established place of business in Maryland from which motor carrier operations are performed;
- You maintain the operational control and operational records for qualified motor vehicles in Maryland or can make these records available in Maryland;
- You have one or more qualified motor vehicles based in Maryland for vehicle registration purposes (registered with the Maryland Motor Vehicle Administration);
- You have one or more qualified motor vehicles which actually travel on Maryland highways; *and*
- You operate in at least one other IFTA jurisdiction.

The IFTA license offers several benefits to the interstate/interjurisdictional motor carrier. These benefits include one set of credentials, one quarterly tax report, which reflects the net tax or refund due, and one audit in most circumstances. These advantages all lead to cost and time savings for the carrier. For operations in non-IFTA jurisdictions, IFTA carriers must continue to follow the current procedures and file the reports required by the statutes and regulations of each non-IFTA jurisdiction.

You must register as an IFTA carrier if you qualify. If you operate 100% of your miles in Maryland, you do not need to register as a Maryland intrastate carrier provided those intrastate vehicles are tagged by the Maryland Motor Vehicle Administration.

Complete the attached application to apply for your IFTA license and decals.



**License Application
For the International Fuel Tax
Agreement (IFTA)**

**State of Maryland
Comptroller of Maryland
Motor Fuel Tax**

<p>1. Is the qualified vehicle tagged in Maryland? <input type="checkbox"/> Yes <input type="checkbox"/> No—tagged in _____</p> <p>Do the Maryland tagged qualified vehicles travel 100% of their miles in Maryland? <input type="checkbox"/> No—Complete entire application <input type="checkbox"/> Yes—You do not qualify for an IFTA License</p>	<p>6. Contact person who will complete your IFTA quarterly reports. Name: _____ Telephone number: (____) _____ Fax number: (____) _____ E-mail address: _____</p>
<p>2. Applicant's name and location address: Applicant's full legal name: _____ Trade name (if different from legal name): _____ Street Address: _____ City: _____ State: _____ Zip: _____ <small>(9-digit Zip)</small></p>	<p>7. Type of ownership: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Government <small>(state or local)</small> <input type="checkbox"/> Other (please identify) _____</p>
<p>3. Applicant's Federal Employer's Identification (EIN): _____-_____-_____ AND Applicant's Social Security Number (SSN): _____-_____-_____</p>	<p>8. Complete for partners, corporation officers or members: Name/Title: _____ Social Security Number: _____ Telephone Number: (____) _____</p> <hr style="border-top: 1px dashed black;"/> Name/Title: _____ Social Security Number: _____ Telephone Number: (____) _____ <hr style="border-top: 1px dashed black;"/> Name/Title: _____ Social Security Number: _____ Telephone Number: (____) _____
<p>4. Mailing address (if different from your location address). All tax reports, decals and correspondence will be sent to this address if you provide one. Street: _____ City: _____ State _____ Zip _____ <small>(9-digit Zip)</small></p>	
<p>5. US DOT # _____ International Registration Plan (IRP) Account #: _____ Check here only if you have non-apportioned tags: _____</p>	

9. Location of records for audit purposes:

- Same as location address
- Same as mailing address
- Other—show name and address with 9-digit zip code

10. Is the qualified vehicle(s) tagged in the exact legal name as it appears in response to question #2 of this application?

Yes No --tagged in the name of:

A copy of your lease agreement may be requested before your application can be approved.

My lease is with:

Name _____

Address _____

City _____ State _____ Zip _____

Telephone (____) _____

Fax (____) _____

Applicant agrees to provide the Comptroller of Maryland a copy of the lease agreement upon request.

11. A set of decals will be issued for each qualified motor vehicle and one license will be issued per licensee. A photocopy of this license must be carried in each vehicle displaying decals.

How many of your vehicles need decals? _____

12. Type(s) of fuel consumed by qualified motor vehicle(s)

- Diesel/kero Gasohol Gasoline
- Natural Gas (CNG or LNG) Propane (LPG)

13. Do you store fuel in any IFTA jurisdiction?

No Yes—Identify the state/province where you store fuel

Fuel _____ Where _____

Fuel _____ Where _____

Fuel _____ Where _____

Fuel _____ Where _____

14. Have you had an IFTA License that was suspended or revoked in any state/province?

No Yes—identify the jurisdiction(s):

15. Certification by all applicants

The IFTA applicant agrees to comply with the reporting, payment, record keeping and license display requirement as specified in the International Fuel Tax Agreement. The applicant further agrees that Maryland may withhold any refunds due if the applicant is delinquent on payment of fuel taxes due to any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of the license and operating authority in all member jurisdictions.

The IFTA applicant further, specifically:

- Acknowledges that the RAD provides an electronic copy of the IFTA Compliance Manual on the Comptroller of Maryland's website, and if the applicant has no access to that source, that on request, the RAD will provide a printed copy. Agrees to maintain a record of fuel purchased and miles traveled within each jurisdiction, by each vehicle.
- Until such time as the District of Columbia is accepted as a member of IFTA, Maryland based IFTA licensees requesting a refund for fuel used in a non-IFTA jurisdiction, will not automatically be issued the refund. These licensees may be required to submit copies of all mileage and fueling records to support the claim prior to payment.

Applicant agrees, under penalty of perjury, that the information given on this application is, to the best of his/her knowledge, true, accurate and complete.

This form must be signed by an owner, partner, member or corporate officer listed on this application, or by an authorized agent.

Printed name _____

Signature _____

Title _____

Date _____

**Mail application to:
Comptroller of Maryland
Revenue Administration Division
IFTA Program
PO Box 2999
Annapolis, MD 21404-2999**

B. IFTA Quarterly Fuel Use Tax Return (Form IFTA-100) and Instructions



Comptroller of Maryland
 P. O. Box 2171
 Annapolis, MD 21404
 Phone: (410) 260-7980

3Q/14

IFTA-100 (page 1)

Use this form to report operations for the period
July 01, 2014 - September 30, 2014

This return must be filed by Oct 31, 2014.



<i>For Office Use Only</i>					

Account Number:
 Additional Identifier:
 IFTA License Number:

No Operation in any jurisdiction
 Cancel License
 Amended return
 Address change

IFTA Quarterly Fuel Use Tax Return

File this return even if there is not tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA).
Read the instructions on the next page carefully. Make a copy of this return for your records.

Attach check or money order payable to: Comptroller of Maryland See Mailing Instructions on the next page.	Enter the amount of your payment here \$
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Enter the Total from column P of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule*, form for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel	1		
2 Gasoline	2		
3 Ethanol	3		
4 Liquid Propane (LPG)	4		
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on 2nd page of IFTA-101-I)	5		
6 Subtotal of amount due or (credit) (add lines 1 through 5 above)	6		
7 Penalty (see instructions)	7		
8 Total balance due or (credit) (add lines 6 and 7)	8		
9 Credits available as of 09/16/2014.	9	174	99
10 Balance due/(credit) (subtract line 9 from line 8).	10		
11 Refund amount requested (<i>Credit amounts not eligible or selected to be refunded will be carried forward and applied to future quarters</i>)	<input type="checkbox"/> Yes <input type="checkbox"/> No		

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number ()
Official title	Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)	Paid preparer's phone number ()	
Paid preparer's address		
Paid preparer's signature	Date	

See **Mailing Instructions** on next page.

General Information

Who Must File – Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type.

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

U.S./METRIC CONVERSION FACTORS:

one liter = 0.2642 gallons one gallon = 3.785 liters
one mile = 1.6093 kilometers one kilometer = 0.62137 miles

Instructions

Please make any changes in your name or address on your return.

No Operation – Fill in the circle ● if you did not operate a qualified motor vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this return and mail to the address indicated on the return.

Cancel License - Fill in the circle ● if you are filing a final return and requesting your license be canceled. Complete this return for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy any used decals.

Amended Return - Fill in the circle ● if this return corrects this quarter's return. The amended return should show the correct figures for that quarter - not the difference. An explanation of the changes must accompany the amended return.

Change Address - Fill in the circle ● if the Tax Payer Address has changed. Please cross out the original address and write in the new address.

Line instructions

Enter any credit amounts in brackets.

Line 1 – Enter the total amount from column P on the first page of Form IFTA-101 for diesel.

Line 2 – Enter the total amount from column P on the first page of Form IFTA-101 for gasoline.

Line 3 – Enter the total amount from column P on the first page of Form IFTA-101 for ethanol.

Line 4 – Enter the total amount from column P on the first page of Form IFTA-101 for liquid propane (LPG).

Line 5 – Enter the total amount from column R of the worksheet on the second page of Form IFTA-101-I, for all other fuel types.

Line 6 – Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1-5. Enter a net credit amount in brackets.

Line 7 – Penalty – A penalty of \$50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a return, for filing a late return, or for underpayment of taxes due.

Line 8 – Add lines 6 and 7. Enter a credit amount in brackets.

Line 9 – The preprinted credit shown on line 9 is the total of the credits available from previous quarters as of the date shown.

Line 10 – Subtract line 9 from line 8. Enter a credit amount in brackets. If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1.

Line 11 – Please check YES if you are requesting a refund of the amount (credit) from Line 10. By checking YES, your request will be examined and any amount determined to be due and payable will be refunded to you. By checking NO, the credit on Line 10 will be carried forward to be applied to future tax liabilities on your IFTA Tax Return. Please be advised that the carry over period for credits is eight (8) quarters from the period in which the credit was reported; after which the credit will expire and will no longer be eligible for refund or application to future tax liabilities.

Signature – The return must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the return on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the return he or she is required to sign and date the return and provide his or her EIN/social security number, mailing address and telephone number.

For additional information, see the second page of Form IFTA-101-I, *Instructions for Form IFTA-101*.

MAILING INSTRUCTIONS

1. Attach check or money order payable to: **Comptroller of Maryland**
2. Include on your check or money order your Motor Carrier Account number and the period covered by this return.
3. Place the IFTA-100 (*page 1*) form on top of the IFTA-101 schedule(s) you are returning.
4. Please mail the packet to the address listed under the "Mail to" section in the IFTA-101-I (Page 2).

C. IFTA Quarterly Fuel Use Tax Schedule (Form IFTA-101)

3Q/14 IFTA-101 (page 1)

Use this form to report operations for the period
July 01, 2014 - September 30, 2014



Maryland
IFTA Quarterly Fuel Use Tax Schedule
Return this schedule along with the
IFTA-100 form (please do not staple together)
A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED

Account Number:
Taxpayer Legal Name:
Return Due Date: October 31, 2014
Fuel Type: Diesel
IFTA License Number:

NOTE: Please photocopy this return for your records. Please use black ink.

Enter credits in brackets (). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles ÷ (D) Total Gallons = (E) Avg. Fleet MPG (2 decimal places)

(all IFTA and Non-IFTA jurisdictions)

÷ = .

F	G	H	I	J	K	L	M	N	O	P
	Total IFTA Miles (See instructions)	Taxable Miles (See instructions)	MPG from E above	Taxable Gallons (col. H ÷ I)	Tax Paid Gallons (See instructions)	Net Taxable Gallons (col. J - K)	Tax Rate (col. L x M (Tax)) (col. J x M (Surch.))	Tax (Credit) Due (col. L x M (Tax)) (col. J x M (Surch.))	Interest Due	Total Due (col. N + O)
Jur										
MD							0.2815			
AB							0.3140			
AL							0.1900			
AR							0.2250			
AZ							0.2600			
BC							0.7909			
CA							0.4470			
CO							0.2050			
CT							0.5450			
DE							0.2200			
FL							0.3337			
GA							0.1790			
IA							0.2250			
ID							0.2500			
Subtotals										
Page 2										
Subtotals										
Page 3										
Subtotals										
Totals										

For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer the total amount of Column P from each schedule to the corresponding line on Form IFTA-100 (page 1), IFTA Quarterly Fuel Use Tax Return. For all other fuel types, transfer the total amount of Column P from each schedule to column R of the worksheet on the second page of Form IFTA-101-I (page 2), Instructions for Form IFTA-101.

Instructions for Form IFTA-101
IFTA Quarterly Fuel Use Tax Schedule

A separate Form IFTA-101 must be used for each fuel type. Forms have been generated for each fuel type for which you are liable.

Jurisdictions that have a surcharge* are listed twice on Forms IFTA-101 (column F). If you traveled in any jurisdiction(s) with a surcharge*, be sure to complete both lines for that jurisdiction on Form IFTA-101. Entries do not need to be made for the surcharge line for columns G, H, I, K and L.

Jurisdictions with tax rate changes throughout the quarter will appear as their own row, immediately under the jurisdiction abbreviation. The date displayed indicates the date the tax rate took effect.

(A) Total IFTA Miles - Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule (total from column G). Report all miles traveled whether the miles are taxable or nontaxable. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235). Enter one number in each of boxes - □□□□□□□□□□.

(B) Total Non-IFTA Miles - Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235). Enter one number in each of boxes - □□□□□□□□□□.

(C) Total Miles - Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet. Enter one number in each of boxes - □□□□□□□□□□.

(D) Total Gallons - Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all qualified motor vehicles in your fleet using the fuel type indicated. Round gallons to the nearest whole gallon (e.g., 123.4 = 123). Enter one number in each of boxes - □□□□□□□□.

(E) Average Fleet MPG - Divide item (C) by item (D). Round to 2 decimal places (e.g., 4.567 = 4.57). Enter one number in each of boxes - □□.□□.

Column F - All IFTA jurisdictions are preprinted. If you did not operate in a jurisdiction, make no entries for that jurisdiction

Column G - Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Make no entry on surcharge line for this column. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235). Enter one number in each of boxes - □□□□□□□□.

Column H - Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Make no entry on surcharge line for this column. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235). Enter one number in each of boxes - □□□□□□□□.

Column I - Enter your average fleet miles per gallon (mpg) from item (E) above. Make no entry on surcharge line for this column.

*Jurisdictions with surcharge: Indiana, Kentucky, and Virginia.

Column J - Divide the amount in column H by the amount in column I to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge* taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, column J. Round gallons to the nearest whole gallon (e.g., 123.4 = 123).

Column K - Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. Keep your records for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used. Make no entry on surcharge line. Round gallons to the nearest whole gallon (e.g., 123.4 = 123). Enter one number in each of boxes - □□□□□□.

Column L - Subtract the amounts in column K from column J for each jurisdiction. Make no entry on surcharge line for this column.

- If column J is greater than column K, enter the taxable gallons.
- If column K is greater than column J, enter the credit gallons. Use brackets to indicate credit gallons.

Column M - All tax rates will be preprinted.

Column N - Multiply the amount in column L by the tax rate for that jurisdiction in column M to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge* is applicable, multiply the gallons in column J by the surcharge tax rate in column M.

Column O - If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/ schedule. Interest is computed on tax due from the due date of the return until the date payment is received. Interest is computed at 0.42% per month or part of a month. Returns must be postmarked no later than the last day of the month following the end of the quarter to be timely.

Column P - For each jurisdiction, add the amounts in column N and column O and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

Subtotals - Add the amounts in columns G, N, O and P on the first page of the schedule and enter on the Subtotals line in the appropriate columns. Add the amounts in columns G, N, O and P on the second and third (if necessary) page of the schedule and enter in the applicable columns on the Subtotals line below. Enter these amounts in the applicable columns on the first page of the schedule on the Subtotals from page 2 and page 3 (if necessary) lines.

Totals - Add the Subtotals and the Subtotals from page 2 and page 3 to determine the Totals. The total in column P is the difference of all credits and taxes due for all jurisdictions. Transfer the Totals from column P for Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported to the corresponding line on Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return*. For all other fuel types, add the Subtotals and the *Subtotals from page 2 and 3*, and transfer the total from column P for each of these fuels to column R of the worksheet on the second page of these instructions.

(All Other) Fuel Types Worksheet

IFTA-101-I (page 2)

Worksheet Instructions

For each fuel type listed below, enter the total for that fuel from column P of Form IFTA-101 (page 1) in column R. Add the totals in column R, and transfer the Total Amount to line 5 of Form IFTA-100.

(Q) (Other) Fuel Type	(R) Total from Column(P) of IFTA-101
Compressed Natural Gas (CNG)	
A55 (Naptha/Crude/Water)	
E85 (Ethanol 85)	
M85 (Methanol 85)	
Gasohol	
Liquid Natural Gas (LNG)	
Methanol	
Biodiesel	
TOTAL AMOUNT ==> Transfer this amount to line 5 of Form IFTA-100 (page 1)	

Need Help?

Mail To:

Comptroller of Maryland
P. O. Box 2171

Annapolis, MD 21404

Call or Email:

Comptroller of Maryland
(410) 260-7980
IFTA_Carriers@comp.state.md.us

Include your Account Number on all correspondence.

Did you sign your IFTA-100 Form?

D. Report Mailing Instructions

REPORT MAILING INSTRUCTIONS

Please mail all IFTA Returns and Payments to:

**COMPTROLLER OF MARYLAND
IFTA RETURN PROCESSING
PO BOX 2171
ANNAPOLIS, MD 21404**

E. IFTA Return Invoice



MARYLAND
Comptroller of Maryland
Revenue Administration Division
P. O. Box 2171
Annapolis, MD 21404
(410) 260-7980

INVOICE

Invoice Number:
Invoice Date: December 3, 2014
Invoice Due Date: Upon Receipt

IFTA Account Number:
IFTA License Number:
IFTA Return Qtr/Year: Q1/2010

fold
.....
here

fold
.....
here

Description	Quarter	Line Total
IFTA Late Return Penalty	Q1/2010	\$ 50.00
	SUBTOTAL	\$ 50.00
	CREDITS APPLIED	\$ 0.00
	TOTAL	\$ 50.00
	PAID	\$ 0.00
	TOTAL DUE	\$ 50.00

This bill is for underpayment of taxes on your IFTA return for the quarter(s) indicated. You have been assessed for tax and interest that we have paid to other IFTA jurisdictions on your behalf. A penalty of \$50.00 or 10% of the delinquent taxes, whichever is greater, has also been assessed. Payment must be made by the due date to avoid possible additional interest and license revocation. If you have any questions concerning how the underpayment of tax was calculated, please call [\(410\)260-7980](tel:4102607980).

Make check or money order payable to: Comptroller of Maryland and mail it to:

Comptroller of Maryland
Revenue Administration Division
P.O. Box 2171
Annapolis, MD 21404

Payment can be made by check, money order, direct debit, or credit card (fees apply).

If payment has already been made, please disregard this invoice.

Comments and/or Additional Information:

F. IFTA Statement of Account



Comptroller of Maryland
Revenue Administration Division

P. O. Box 2171
Annapolis, MD 21404

Phone: (410) 260-7980

STATEMENT

Date: November 19, 2014

Period:

Due Date: Upon Receipt

Account Number:

IFTA License Number:

Fold

Here

Fold

Here

Description	Amount
Previous Statement Balance Due (Credit)	\$1.23
TOTAL DUE (Credit)	\$1.23

Make check or money order payable to Comptroller of Maryland and mail to:

Comptroller of Maryland
Revenue Administration Division
P.O. Box 2171
Annapolis, MD 21404

Payment can be made by check, money order, direct debit, or credit card (fees apply).

If you have any questions, please contact Taxpayer Service at (410)260-7980.

