

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

**MARYLAND
FORM
ST-118** **CONSUMER USE TAX
RETURN FOR REGULAR AND
ALCOHOLIC BEVERAGES
PURCHASES**

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

Make remittance payable and mail to:

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

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