SALES AND USE TAX DIVISION

P.O. Box 427
Annapolis, MD 21404-0427
410-222-1739
Hearing/Speech Impaired 711
Fax 410-222-1151

USE OR OCCUPANCY TAX – SHORT-TERM RESIDENTIAL RENTAL

Instructions:
1. Fill in all blanks. If no information is applicable, write "NONE".
2. Gross receipts reported prior to 7 / 1 / 2023 should use a tax rate of 7%. Gross receipts reported after 6 / 30 / 2023 should use a tax rate of 8%.
3. A tax return must be filed each month even if no tax is due.
4. For late returns, please complete the penalty and interest boxes.
5. Make check payable to "Anne Arundel County".

TAXPAYER ACCOUNT NUMBER: _____

TAXPAYER NAME AND ADDRESS:

_____
_____
_____
_____
_____

FOR THE MONTH OF: _____

TAX DUE TO ANNE ARUNDEL COUNTY BY 25TH OF THE FOLLOWING MONTH

1. Number of nights rented		5. Gross Receipts from Rentals	$
2. Less Number of Exempt Rentals		6. Less Exempt Sales (if applicable)	$
3. Total Number of Taxable Rentals		7. Amount of Taxable Rentals	$
4. Plus Number of Taxable Fees* (No-Show, Early Departure, Cancellation, etc.)		8. Plus Receipts From Taxable Fees	$
		9. Total Taxable Amount	
*List Taxable Fee Types Included Above. (Fees that are a condition of Use or Occupancy are taxable per County Code.) For more information, refer to Frequently Asked Questions.		Multiplied by the Tax Rate (See Instructions)	_____ %
_____		**10. Tax Amount Due**	$
		FOR LATE RETURNS:	
_____		**11. Penalty** 10% of Tax Due (0.10)	$
		12. Accrued Interest (1/2 of 1% per month or fraction of a month past due) (0.005 x tax due x # of months late)	$
_____		**13. Total Tax, Penalty and Accrued Interest Due**	$

14. Taxes to be remitted to County by Hosting Platform**	$	Name of Hosting Platform_____
15. Taxes to be remitted to County by Hosting Platform	$	Name of Hosting Platform_____
16. Taxes included with Return	$	

**The owner of a STRR is responsible to remit the taxes to the County if the hosting platform fails to do so.

If this STRR has been Discontinued/Closed:
If temporary, Give Dates: From _____ To _____ Reason: _____
If permanent, Give Closing Date: _____ Reason: _____

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

Signed Name_____ Title _____ Date _____

Printed Name _____

FOR ANNE ARUNDEL COUNTY OFFICE OF FINANCE USE ONLY:
POSTMARK DATE _____ **FOR THE MONTH OF** _____ **BILL NUMBER** _____

FORM HRET2020STRR (Revised July 2023)