



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

Table with 4 columns: Item Number, Description, Amount, and Tax Rate. Rows include: 1. Number of nights rented, 2. Less Number of Exempt Rentals, 3. Total Number of Taxable Rentals, 4. Plus Number of Taxable Fees\*, 5. Gross Receipts from Rentals, 6. Less Exempt Sales (if applicable), 7. Amount of Taxable Rentals, 8. Plus Receipts From Taxable Fees, 9. Total Taxable Amount, 10. Tax Amount Due, 11. Penalty 10% of Tax Due (0.10), 12. Accrued Interest (1/2 of 1% per month or fraction of a month past due), 13. Total Tax, Penalty and Accrued Interest Due.

\*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.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Table with 2 columns: Item Number and Amount. Rows include: 14. Taxes to be remitted to County by Hosting Platform\*\*, 15. Taxes to be remitted to County by Hosting Platform, 16. Taxes included with Return.

Name of Hosting Platform \_\_\_\_\_  
Name of Hosting Platform \_\_\_\_\_

\*\*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 \_\_\_\_\_