



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

### 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. 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 Rooms Rented		5. Gross Receipts from Room Rentals	\$
2. Less Number of Exempt Room Rentals		6. Less Exempt Sales (if applicable)	\$
3. Total Number of Taxable Room Rentals		7. Amount of Taxable Room Rental	\$
4. Plus Number of Taxable Fees* (No-Show, Early Departure, Cancellation, etc.)		8. Plus Receipts From Taxable Fees	\$
<p>* 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.</p> <p>_____ _____ _____</p>		9. Total Taxable Amount	
		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. Total Rooms Available for Rental	
15. Total Rooms Occupied	
16. Average Daily Rate	\$

If this business was sold, please provide the following information for the purchaser:

Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip code: \_\_\_\_\_  
Email Address: \_\_\_\_\_ Effective Date: \_\_\_\_\_

If this business 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 \_\_\_\_\_