

Schaefer works with Wine.com, Inc.

Marylanders who want to order hard-to-find wines over the Internet are getting some help from the Comptroller's Office.

Although Maryland law prohibits direct shipments from wholesalers or manufacturers to consumers, the Comptroller's Office is working with Wine.com, Inc, to provide delivery to Maryland consumers through local retailers. This system will maintain the integrity of Maryland's regulatory system and protect Maryland tax revenues while expanding consumer choice.

Under this new system, consumers place the order with Wine.com, Inc, via the Internet, at www.wineshopper.com, or through a toll-free number, and the company ships it to a Maryland wholesaler that delivers it to the participating retailer in the customer's jurisdiction. The retailer delivers it to the customer. Someone aged 21 or over must be present at the shipping address at the time of delivery to sign for the order, and recipient will be required to show proof of age.

Wine.com, Inc, is currently making deliveries through its retail partners in Carroll, Frederick, Harford, and Baltimore counties and in Baltimore City. The system should be operating in Anne Arundel, Charles, St. Mary's, Calvert, Cecil, Queen Anne's, and Prince George's counties by early this year and in the rest of Maryland by the end of 2001.

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Maryland filing season news

Help for tax pros expanded with new bulletin board

One of the newest features on the comptroller's Web site is a bulletin board designed especially for tax professionals.

The new bulletin board is designed to help tax pros keep up with the latest tax processing news and developments; submit suggestions, comments, and questions; and share information with other tax professionals. Conferencing system news for tax pros will list approved software vendors, notify preparers of any

processing problems or recurring taxpayer errors, and keep tax pros current with anything else that might impact them.

To subscribe to the tax pros bulletin board, visit the comptroller's Web site at www.marylandtaxes.com, go to the section for tax pros, and select the tax pros bulletin board.

Special e-mail, phone for tax professionals. The comptroller will continue to maintain a dedicated e-mail address and telephone hotline for use by tax professionals and accountants.

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Comptroller's Column

Tax-free Week is on the way!

Marylanders will not have to pay state sales tax on clothing and footwear items priced under \$100 from August 10 through August 16, 2001. For that week, qualifying items will be exempt from Maryland's five percent sales tax. You'll find more details inside.

I want to tell you why I enthusiastically supported the legislation creating Tax-free Week. Since I took office as comptroller, I have stepped up our efforts to protect Maryland businesses against the advantage of out-of-state vendors who don't charge sales tax. Tax-free Week will provide Maryland apparel retailers with one week where they can make many sales without charging the sales tax. During that week, when so many parents are buying back-to-school clothing for their children, Delaware and Pennsylvania retailers will not have the advantage

they usually enjoy.

When New York, Florida, and Texas had tax-free weeks, retailers in those states reported large overall gains in sales. Customers weren't just shifting purchases from one week to another but shifting from making out-of-state tax-free purchases to making in-state tax-free purchases. This one-week event will put money in the pockets of Maryland consumers without creating a permanent reduction in revenues.

We are actively working with Maryland retailers to make Maryland's Tax-free Week a success, drawing on the experience of other states that have had successful tax-free weeks.



William Donald Schaefer
Comptroller of Maryland

Briefly noted

Triple A rating saves millions in interest costs

The Maryland Board of Public Works, consisting of Comptroller William Donald Schaefer, Governor Parris N. Glendening, and Treasurer Richard Dixon, sold \$200 million in General Obligation bonds for a low-interest bid of 4.37 percent on February 21, 2001.

"Thanks to the Triple A rating, the state saved almost \$5 million in interest costs on that sale, compared to what we would have paid with the next best Double A rating," said Comptroller Schaefer.

Maryland remains only one of nine states in the nation to retain an unenhanced (bonds are not insured by an outside agency) Triple A rating from all of the major bond rating agencies.

Proceeds from the sale will be used to fund a variety of capital projects, including public school construction, water quality projects, higher education and community college facilities, and local cultural, educational, and economic development projects.

Taxpayer service office opens in Chestertown

The comptroller's taxpayer service office in Centreville has moved to Chestertown, a location more convenient for taxpayers in the Kent and Queen Anne's County areas. The office provides free assistance with Maryland income taxes, sales and use tax, motor fuel taxes, and business registration matters.

The Chestertown office is located at 514 Washington Avenue, Suite 2, Chestertown, Maryland 21620-1226. The telephone number is 410-810-1615.

Dougherty new Motor Fuel Tax Division assistant director

Comptroller William Donald Schaefer has named Michael Dougherty as assistant director of the Motor Fuel Tax Division.

Mr. Dougherty will assist Director Richard Carey in administering and enforcing all motor carrier tax and

motor fuel tax laws and regulations, as well as overseeing the division's accounting and mainframe data processing activities.

At the 2000 International Fuel Tax Agreement (IFTA) annual business meeting, Mr. Dougherty was elected Vice Chairman of the IFTA Audit Committee. Mr. Dougherty replaced Donald L. Paswater, who retired after 30 years of state service.

Use correct dates for telefiled reports

Telefiling is a convenient way to file withholding or sales and use tax returns when no tax is due for the reporting period. However, taxpayers using the telefile option should be careful to enter the ending date of the filing period and not the date that the report is due.

For example, the end date of a withholding report would be the last day of the month, where the due date of the report would be the 15th of the following month. The date the taxpayer should enter is the last day of the month. To telefile employer withholding reports when no tax is due, call 410-260-7225. To telefile sales and use tax reports when no tax is due, call 410-260-FILE (3453).

Flea market enforcement helps honest retailers

Spring is prime season for flea markets, which means, unfortunately, that it's also prime season for unlicensed vendors. While honest retailers get all the required licenses and collect the sales tax due, many flea market and roadside vendors don't.

That's especially true of illegal stores who operate under the guise of legitimate flea markets to evade license requirements or even sell stolen goods. That's why the

Comptroller's Office is stepping up our license enforcement efforts.

So far in fiscal year 2001, agents have issued 66 citations for flea market license violations alone. These are criminal citations that require unlicensed vendors to appear in court and carry fines of up to \$300.

This spring, agents will be out in force to check for licenses and to issue citations to violators. They aren't targeting legitimate sellers, who can

participate in up to three shows during a year without obtaining a trader's license, or individuals having yard sales or garage sales. Instead, they want to put sellers dealing in stolen or illegal goods out of business and to educate other sellers who just aren't aware of the license requirements.

Anyone who suspects a vendor is operating without the appropriate licenses should call the Field Enforcement Division at 410-260-7388 or toll-free 888-674-0017 during regular business hours.

Compliance news

Use tax initiatives

Using information provided by the United States Customs Service, the Comptroller's Office has collected more than \$227,000 since December 1999 from people who buy items overseas and have them shipped to Maryland.

Maryland law requires the 5 percent use tax be paid on the sales price of articles brought into and used in Maryland, no matter where they were purchased, unless the goods are for resale and the buyer has a valid resale certificate. Examples of goods purchased overseas and shipped to Maryland include furniture, jewelry, and artwork.

While Maryland allows a use tax credit for sales taxes paid to another state, foreign value added taxes (VAT) *do not* qualify for the credit. For more information on these programs or the use tax in

general, call the Business Nexus Unit at 410-767-1582 in the Baltimore area or 800-648-9638 from elsewhere.

Matching program looks at itemized deductions

As one of several compliance programs that compare information on Maryland and federal income tax returns, the Comptroller's Office is reviewing itemized deductions on 1997 and 1998 Maryland income tax returns.

Itemized deductions reported on the federal return may be claimed on the Maryland return but must be reduced by the amount of state and local taxes included in federal Schedule A. Notices are now being mailed to taxpayers who claimed itemized deductions greater than the amount reported on their federal return.

If taxpayers pay the tax and interest due on the first notice, the comptroller

will not assess a penalty. When taxpayers don't pay after the first notice, the comptroller will make a formal assessment and a penalty will be added.

If you or your clients have questions about these notices, please call the Compliance Division at 410-767-1966 in the Baltimore area or 800-648-9638 from elsewhere in Maryland.

Sales tax license enforcement

As part of a stepped-up enforcement effort against merchants who've had their sales tax licenses revoked, the comptroller's Field Enforcement Division seized 50 licenses and collected almost \$427,000 in delinquent taxes, penalties, and interest in fiscal year 2000.

The comptroller holds hearings when businesses fail to file and/or pay the tax they collected from their customers. In cases where these taxpayers don't appear at the hearing or violate a payment agreement to settle the tax liability, the license is revoked.

Business license renewals due May 1, 2001

The deadline is nearing for the annual renewal of 26 different types of business licenses, including traders, chain store, construction, peddlers, and more. In late February, the Comptroller's Office distributed 77,682 business license renewal applications representing a total of 126,576 individual licenses to circuit court clerks in the 23 counties and Baltimore City.

The clerks mailed the applications to the licensees in their jurisdictions. Licenses are good from May 1 to April 30. While they must be renewed by May 1, a business may renew its license as early as April 1. Businesses filing late will be assessed a ten percent late charge for the month of June and an additional two percent per month for each additional month.

If you haven't received your business license renewal application by April 15, or if you don't know why your license is being held up, please contact the Clerk of the Circuit Court in the county in which you are licensed. If you have been denied a license renewal because you have not reported personal property taxes or because of other problems with the Department of Assessments and Taxation, you should contact:

**For corporations whose corporate papers
have been forfeited**

410-767-1340

**For other corporations, limited liability corporations,
limited liability partnerships or limited partnerships**

410-767-1170

For sole proprietorships or general partnerships

410-767-4491

If you have failed to pay property taxes, please call your local county or city finance office or your local treasurer. You should contact:

**The business license section of the business page of the
comptroller's Web site:**

www.marylandtaxes.com (has information on the various
business licenses.)

Your local Clerk of the Circuit Court
can answer your questions about business licenses,
or the

State License Bureau

e-mail: **slb@comp.state.md.us**
410-260-6240 in Central Maryland,
or toll-free 888-674-0017, ext. 6240
from elsewhere in Maryland.

Friday,
August 10, 2001
through
Thursday,
August 16, 2001

What retailers and their tax departments need to know about Maryland 2001 Tax-free Week

Which items will be tax-free that week...and which ones won't

Tax-exempt

"Clothing or footwear" means articles of wearing apparel worn on or about the human body. (In other words, Rover's 'Life's Short, Bite Hard' t-shirt doesn't count.) A few examples of tax-free items are sweaters, shirts, slacks, jeans, dresses, robes, underwear, belts, shoes, and boots *priced at \$99.99 or less*.

Each qualifying article of clothing or footwear selling for less than \$100 will be exempt, regardless of how many items

are sold at the same time. For example, two \$60 sweaters sold at the same time are both exempt, even though the total purchase price is more than \$99.99.

Items that cost \$100 or more will be *taxable*, even if they would otherwise be eligible. A \$100 dress is taxable; a \$99.99 dress isn't. The first \$99.99 of a more expensive item is *not* tax-free. If a jacket costs \$110, sales tax is due on the entire \$110.

Taxable

Accessories, including jewelry, watches, watchbands, handbags, handkerchiefs, umbrellas, scarves, ties, headbands, belt buckles, and backpacks, will be taxable.

Special clothing or footwear designed primarily for protective use and not for normal wear, such as football pads, will be taxable. Alterations will be taxable, even if customers buy and pay for them at the same time they buy a piece of clothing that's exempt from the tax that week. For example, if a pair of pants costs \$90 and it costs \$15 to have them altered, tax will be due on the alteration charge

but not on the pants. Items used to make or repair clothes, such as fabric, thread, yarn, buttons, snaps, hooks, and zippers, will be taxable.

Documenting and reporting

Retailers' records must clearly identify the type of item sold, the date the item was sold, and the sales price of the item. The comptroller will not require any special reporting procedures to report exempt sales made during the exemption period. Sales should be reported as currently required by law.

From 12:01 a.m. on Friday, August 10, through midnight on Thursday, August 16, 2001, qualifying clothing and footwear priced at \$99.99 or less will be exempt from Maryland's five percent sales tax. This one-week event gives Maryland shoppers a special incentive to shop in state for back-to-school, summer clearance, fall fashion, and other purchases. By coordinating extensively with Maryland retailers to develop guidelines and regulations and drawing on the experience of states that have had successful tax-free weeks, the Comptroller's Office has tried to anticipate a variety of questions and issues that would occur to retailers and consumers alike. The highlights of the program are explained here.

Tax experts from the Comptroller's Office will be happy to give Tax-free Week presentations to groups and organizations. To request a speaker on Tax-free Week, please contact Christine Collins at ccollins@comp.state.md.us, at 410-767-1500 or toll-free at 800-492-1752. More information, including a comprehensive list of tax-exempt and taxable items and a detailed bulletin on Tax-free Week, will be available on the comptroller's Web site at www.marylandtaxes.com or by contacting taxhelp@comp.state.md.us or calling 410-260-7980 or toll-free 800-MD TAXES.

What if...specific situations

Articles normally sold as a unit

Articles that are normally sold as a unit, such as a pair of shoes or a suit normally priced on a single price tag can't be priced separately during Tax-free Week to avoid the sales tax.

Articles sold in sets

Unless the items in a set are priced separately, the full price of the set is subject to the sales tax, even if one of the items is tax-exempt. For example, if a boxed gift set with a shirt (tax-exempt) and tie (taxable) is sold for a single price of \$80, the full price is taxable, even though the shirt would be tax exempt if it were sold separately.

Coupons, rebates and other discounts

Retailers can issue discounts or coupons to reduce the sales price of an item to \$99.99 or less, which will qualify it for the exemption. However, manufacturers' coupons, or any other coupons in which the retailer is reimbursed by a third party, are subtracted after the tax is levied, not before, so they wouldn't lower the price for tax purposes.

For example, if a pair of shoes is priced at \$100 and the customer has a retailer's coupon worth \$10 off, the final sales price of the shoes will be \$90, and they will qualify for the exemption.

If a pair of shoes costs \$100 and the customer has a manufacturer's coupon for \$10 off, the consideration paid for the shoes for tax purposes totals \$100, and they don't qualify for the exemption, even though they won't end up costing the customer \$100. Rebates occur after the sale and don't affect the sale price of the item.

The total price of items advertised as "buy one, get one free" or "buy one, get one half-price" can't be averaged to qualify for the exemption. If the first pair of pants is \$120 and the second pair is free, retailers cannot average the price to qualify both items for the exemption. They can, however, advertise each pair for 50 percent off, thus qualifying them for the exemption.

Layaways and rain checks

If a layaway starts during the week of August 10 through 16, any eligible items will qualify for the exemption. Eligible items purchased that week with a rain check will be exempt, no matter when the rain check was issued. But if a rain check for an eligible item is issued during Tax-free Week, items bought with it aren't exempt after that week.

Exchanges and refunds

Customers exchanging an item purchased during Tax-free Week for the same item (in a different size or color, for example) after Tax-free Week won't owe additional tax.

If an item is returned for credit on the purchase of a different item after Tax-free Week, retailers must collect the full sales tax on the new item.

If a customer buys an item before Tax-free Week and returns it during Tax-free Week for credit used to buy a different item of *eligible* clothing, no sales tax is due. For a thirty-day period after Tax-free Week, when customers return items that would have been tax exempt that week, retailers should not refund the sales tax unless the customer has a receipt or invoice

proving they paid the tax on the item(s) they're returning.

Shipping and handling charges

Separately stated *shipping or delivery* charges will not be included in determining the sale price of otherwise eligible items.

However, a combined *shipping and handling* charge is legally considered as part of the sales price of an item, if the combined charge is separately stated from the price of the item. These charges must be added to the price of eligible clothing or footwear to determine if the price of the item is \$99.99 or less.

If more than one item is shipped on a single invoice, the shipping and handling charge must be proportionately allocated to each item ordered and separately identified on the invoice, based on the price of each item.

Mail, telephone, e-mail, Internet, and custom orders

Eligible clothing or footwear items that are custom orders or ordered by mail, telephone, e-mail, or online can qualify for the exemption if:

- The item is both delivered to *and* paid for by the customer during the exemption period; or
- The customer orders and pays for the item and the retailer accepts the order during Tax-free Week, even if it is actually delivered after Tax-free Week. An order is for "immediate shipment" when the customer doesn't ask for delayed shipment, even if other factors, such as a backlog of orders or unavailable stock, cause the delay.

The courts decide...

Sales & use tax

Consolidated returns

On February 2, 2001, the Maryland Court of Special Appeals reversed decisions of the Maryland Tax Court and Baltimore City Circuit Court and agreed with the comptroller that businesses do not need the comptroller's express approval to be considered "eligible" to file consolidated sales and use tax returns.

At issue in *Comptroller v. Fairland Market, Inc.* was how a retail vendor with multiple locations was required to calculate the credit provided for in Tax General Article §11-105. If retailers are eligible to file consolidated returns, they must calculate the credit based on what is allowed for consolidated returns even if they choose to file separate returns for each location.

Because a set dollar amount on each return generates a larger percentage of credit than sales above that amount, Fairland received a larger credit by filing separate returns.

Fairland claimed that it wasn't eligible to file consolidated returns since the comptroller hadn't specifically granted it permission to do so, but the court agreed with the comptroller that Fairland didn't need the comptroller's approval to be "eligible" to file a consolidated return.

Therefore, Fairland was "eligible" to file a consolidated return and must combine the sales from all of its locations before calculating the credit.

Fraud

The Maryland Tax Court affirmed in part and remanded in part the Comptroller's assessments as well as affirming a 100 percent fraud penalty in its entirety in a case involving officer liability and the issue of bulk transfer of a business as well as fraud. (*Bomic Enterprises, Inc., Robert and Janet Crump, Officers, M.C. Rahnama, Inc., and Marilyn Rahnama, Officer v. Comptroller*)

Bomic Enterprises, Inc., t/a Park Florist, was owned and operated by Robert and Janet Crump. Since at least 1988, the Crumps significantly understated and underreported the gross and taxable sales for Park Florist.

Additionally, for the last several years they had not remitted any sales tax despite openly operating the business. In May 1999, while they were appealing the comptroller's assessments, the Crumps sold Park Florist to Marilyn Rahnama, an employee and friend. However, the Crumps did not notify the comptroller of this bulk transfer as required by law.

By law, the transferee (in this case M.C. Rahnama, Inc.) is liable for the existing tax liabilities of the transferred business. At trial, the Crumps argued that Mrs. Crump was not an officer, that they did not commit fraud, and that the auditor's assessment was incorrect. Ms. Rahnama argued that the transfer was not a bulk transfer and that, even if it was, she could not be held personally liable for her corporation's tax liability as a successor.

On February 22, 2001, the Maryland Tax Court affirmed all of the assessments except the assessment against Ms. Rahnama personally.

The assessment for 1994 to 1999 was \$149,307.80 just for taxes and not including interest and the 100 percent penalty. For the period of 1988 though

1994, the court remanded the matter to the comptroller to determine the tax liability based on records from that period to be provided by the Crumps. If the Crumps do not produce the records within 60 days, the comptroller may use the taxable sales percentage derived from a one-week period in 1998 for projecting the sales back to 1988.

Membership fees

On February 14, 2001, the Circuit Court for Baltimore County affirmed a decision of the Maryland Tax Court and agreed with the comptroller that "membership fees" paid primarily to subscribe to a monthly newsletter are taxable. (*Nutz and Boltz, Inc., v. Comptroller; see ReveNews Vol. 21, No. 2, Spring 2000*)

At issue was whether the sale of a "membership fee" that entitled the members to a monthly automotive newsletter was a sale of tangible personal property subject to sales and use tax. The Maryland Tax Court held that the dominant purpose of the transaction was the sale of tangible personal property, thus making this a taxable transaction.

There was no evidence that any services were offered in connection with the basic membership fee. The Circuit Court held that the Tax Court had correctly applied the dominant purpose test and that substantial evidence existed to support the Tax Court's conclusion.

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Changing, altering forms can slow processing

Taxpayers sometimes change preprinted information on Maryland tax forms and withholding, estimated, and sales tax vouchers, thinking that they are speeding processing or notifying the Comptroller's Office of necessary

changes. But, in fact, changing or altering preprinted forms not only slows processing but can also result in misapplied payments and delinquent tax notices.

Changing the dates on any vouchers from one month to another or using a fourth quarter estimated voucher for a first quarter payment results in incorrect posting and misapplied payments. If you or your clients have lost or misplaced the correct voucher or coupon, please don't substitute another. Changing incorrect information, such as a Social Security number or federal identification number on vouchers, although done with the best intentions, also causes processing problems.

Do not use incorrect vouchers. If you have missing or incorrect estimated or withholding vouchers, please call the Taxpayer Service Section at 410-260-7980 in Central Maryland or toll-free 800-MDTAXES from elsewhere. For problems with sales tax vouchers, call 410-767-1300 or toll-free 800-492-1751. We will correct the information and issue new forms.

It also creates problems when employers who believe they've overpaid a withholding account deduct the estimated overpayment from a future payment. To claim a withholding credit or refund, the taxpayer must write to the Comptroller's Office to explain what created the overpayment.

Please send credit and refund requests and explanations to: Taxpayer Accounting Adjustment Unit, Revenue Administration Division, P.O. Box 1829, Annapolis, MD 21404-1829.

Taxpayers who don't have the right forms sometimes err by changing the ones they have on hand – such as scratching out “1999” and writing “2000” on an old form or changing the “502” to “505.”

Current and back year Maryland forms are available on the comptroller's Web site at www.marylandtaxes.com, through the Forms-by-Fax system at 410-974-FAXX (3299), or by calling 410-260-7951.

Maryland filing season news

Filing Season from page 1

Tax professionals can e-mail taxprohelp@comp.state.md.us and receive an answer by the next business day. The tax preparers' telephone hotline will continue to provide special service to tax professionals Monday through Friday from 8:00 a.m. to 5:00 p.m.

Just call 410-260-7424 or toll-free 800-MD TAXES and ask for the Tax Practitioners' Hotline. Both of these services are staffed by experts who specialize in helping tax professionals.

Preparer authorization check box

Maryland forms now feature a box for taxpayers to check authorizing the Comptroller's Office to discuss the return with their tax preparer. Look for that box on each return just above the taxpayer's signature line.

Electronic filing, direct deposit keep growing

Through March 11, more than 350,000 Maryland returns had been filed electronically, 27 percent more than at the same time last year.

In addition to filing through qualified preparers and filing via P.C. using commercial software or through software developers' Web sites, thousands of Marylanders have chosen the new I-file option. This allows eligible taxpayers to file Forms 503 and 123 free of charge on the comptroller's

Web site. More than 128,000 Marylanders had also chosen the convenience of direct deposit through the same period.

State accepting credit card payments

Taxpayers can pay their balance of taxes due on 2000 returns using a Discover card, American Express card, or MasterCard. They can pay over the Internet by visiting www.officialpayments.com or, if they filed a 1999 Maryland tax return, by calling 800-2PAYTAX.

Extensions are easy

Individuals. Taxpayers who don't owe additional tax on their Maryland returns and request an extension of time to file their federal income tax returns receive a Maryland extension automatically. If they don't owe additional tax but didn't file a federal extension, they can easily request a Maryland extension on the comptroller's Web site at www.marylandtaxes.com or by calling 410-260-7829 from Central Maryland or 800-260-3664 from elsewhere.

Businesses. Businesses which have previously filed a Maryland Form 500 or 510 and have an estimated balance due of zero (0) on line 5 of Form 500E or Form 510E may file extensions online or by calling the numbers above.

Compliance match programs include businesses

The comptroller's Business Nexus Unit routinely matches information from various data files in the Comptroller's Office, from other state agencies, and from the federal government to determine if businesses are properly registered and filing and paying the appropriate Maryland taxes. When these matches identify potentially non-compliant business taxpayers, the comptroller sends notices explaining the appropriate filing requirements and asking them to clarify their status.

One program uses the comptroller's Central Registration file and matches businesses with out-of-state zip codes against the comptroller's Corporate Income Tax file to determine possible non-filers. This matching

provides a good source for income tax nexus research, as the unit looks at a business's activity in Maryland to see if there is enough jurisdiction to tax.

The comptroller also uses agency files to match businesses to which the state owes payment for goods or services to sales and use, withholding, and income tax files to identify potential non-filers. By matching unemployment accounts from the Department of Labor, Licensing, and Regulation with employer withholding tax accounts, the Business Nexus Unit identifies businesses that may have a withholding tax filing responsibility and are not complying.

Using federal information, another match compares business profit/loss information from a 1040 federal return

(Schedule C) against the comptroller's sales and use tax file. This match helps determine potential non-filers and underreporting of sales or income.

These match programs operate all year. If you or any of your clients receive a notice under this program, you must respond by the deadline given in the notice to avoid a possible tax assessment. It's important to remember that a notice isn't an accusation but a request for information that may or may not result in a tax liability.

For more information, or if you have questions about a notice you've received under one of these programs, please contact the Business Nexus Unit by calling 410-767-1582 or toll-free 1-800-648-9638.

Tax-free Week August 10 -16 - details inside

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Comptroller of Maryland

ReveNews
