Notice to exempt organizations holding previously-issued exemption certificates

The Maryland Revenue Administration Division is re-issuing sales tax exemption certificates to all organizations that continue to qualify. Your organization’s new certificate is attached and is valid effective immediately. Previously issued exemption certificates become invalid on October 1, 2007. Vendors are required to charge tax on sales made on or after October 1, 2007, to any organization which does not present a new certificate at the time of sale.

If your organization deals regularly with certain vendors, we suggest that you contact them before October 1, 2007, so they can verify that your organization has been issued a new certificate.

The re-issuance of these certificates does not change current procedures for claiming resale exclusions by exempt organizations engaged in purchasing tangible personal property for sale. The sales and use tax registration numbers of licensed vendors have not been changed and the validity of blanket resale certificates bearing these numbers is unaffected.

Additional copies of the exemption certificate may be obtained by organizations with more than one location or chapter by contacting the Legal Section by mail at Revenue Administration Center, Annapolis, Maryland 21411-0001.

Comptroller of Maryland
Revenue Administration Division
301 W. Preston Street
Baltimore, Maryland 21201-2383

The attached card is your organization’s new exemption certificate which is valid upon receipt and effective until the expiration date designated on its face. Please read the enclosed Tax Tip and the instructions on the back of the card for the proper use of the exemption certificate. If you have any questions regarding the use of this card, please call the Taxpayer Service Section at (410) 767-1300 in Baltimore, toll free 1-800-492-1751 from elsewhere in Maryland, or e-mail at taxhelp@comp.state.md.us.