

Other/Miscellaneous:

Maryland Comptroller Explains How to File and Pay Digital Advertising Gross Revenues Tax

Digital Advertising Gross Revenues Tax, Md. Comptroller (8/23). The Maryland Comptroller's (Comptroller) website contains a new page providing information on Maryland's novel tax on digital advertising services (*i.e.*, the "Digital Advertising Gross Revenues Tax" or "DAGRT"), explaining that persons with global annual gross revenues equal to or greater than \$100 million must pay the DAGRT on the portion of those revenues derived from digital advertising services in Maryland, and including guidance on how to file and pay any DAGRT owed. The Comptroller explains that DAGRT filers must report quarterly estimated tax due using "Form 600D," and that every person that reasonably expects its gross revenues derived from digital advertising services in Maryland to exceed \$1 million for the calendar year must make estimated DAGRT payments. Moreover, if the amount of estimated DAGRT payment due exceeds \$10,000, electronic payment is required. Please contact us with any questions.

URL: <https://www.marylandtaxes.gov/business/digital-ad/>

URL: https://www.marylandtaxes.gov/forms/current_forms/600D.pdf

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