

# Free Download Business Tax Tip 18 Maryland Taxes

## Business tax tip #18

### Real Property Contractors and Maryland Taxes

#### General information

Real property contractors are responsible for several different state taxes and licenses. The information below answers some of the most commonly asked questions about them.

#### Do I need a construction license?

If you engage in construction activities, you must obtain a construction license annually. The license is valid from May 1st through April 30th and is available from your local [Clerk of the Circuit Court](#).

If you already have a Maryland Home Improvement License, you do not need a construction license. For additional information, visit the Maryland State Licensing Bureau, at [http://compnet.comp.state.md.us/Field\\_Enforcement\\_Division/State\\_License\\_Bureau/Business\\_License\\_Information/Construction\\_License/](http://compnet.comp.state.md.us/Field_Enforcement_Division/State_License_Bureau/Business_License_Information/Construction_License/).

#### Do I have any other registration requirements?

Yes. You need to establish various tax accounts for your business. You can fill out the interactive Combined Registration Application [online](#), and set up sales and use tax, income tax withholding, motor fuel tax and unemployment insurance tax accounts.

You can also obtain a Combined Registration Application from one of the Comptroller's [taxpayer service offices](#) located throughout Maryland. The addresses and phone numbers of the offices are listed in your local phone directories. Read further to see if you will be responsible for one of these taxes. You may also want to check out [Tax Tip 30 - A Brief Look at Maryland Taxes](#) for other possible obligations. You can also obtain Tax Tip 30 from any of the taxpayer service offices.

#### Who is a real property contractor?

A contractor includes:

- General contractor;
- Special contractor;
- Sub-contractor; or
- Builder

#### What types of work are done by construction and building contractors?



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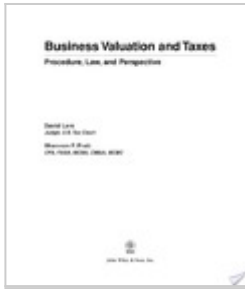
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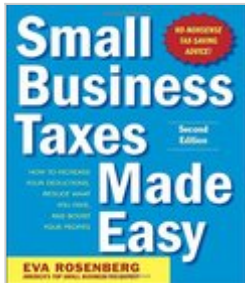




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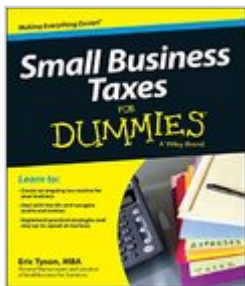
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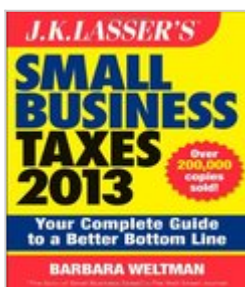
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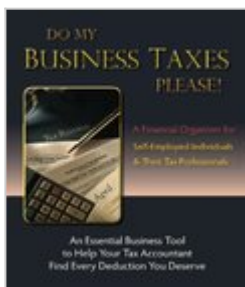
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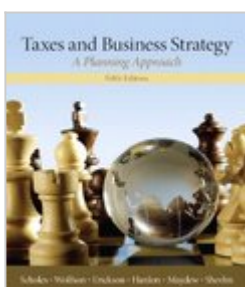
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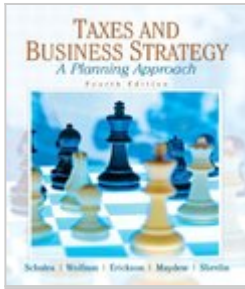
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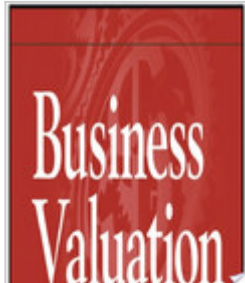
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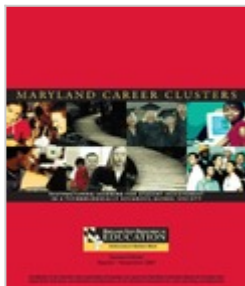
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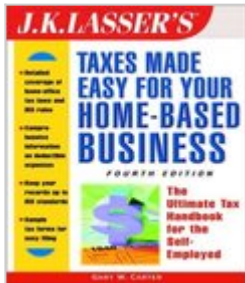
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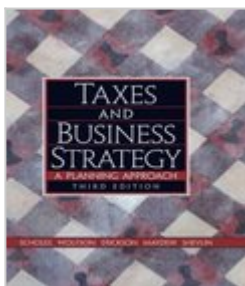
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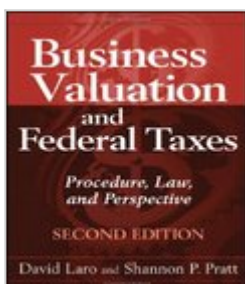
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