

MARYLAND FORM 024 NONRESIDENT WINERY, DISTILLERY AND BREWERY TAX RETURN



190240049

AMENDED RETURN/SCHEDULES

Name		Period End Date (MM/YYYY)
Street Address		Permit No.
City	State	Zip Code +4

Summary of Deliveries into Maryland

	A Maryland Retailer	B Total Gallons Shipped	C Maryland Retailer	D Total Gallons Shipped
1			9	
2			10	
3			11	
4			12	
5			13	
6			14	
7			15	
8			16	
17	Total gallons (Columns B and D, Lines 1 through 16)			
18	Gallon Adjustments			
19	Net gallons subject to tax (Line 17 plus or minus Line 18)			
20	Tax per gallon Wine: \$.40 Distilled Spirits: \$1.50 Beer: \$.09			X
21	Net tax due (Line 19 x Line 20)			\$

Affidavit

I do solemnly declare and affirm under the penalties of perjury that the contents of this return are true and correct to the best of my knowledge, information and belief.

Print Name

Signature

Date

Title: Owner, Partner or Officer

Email Address

**MARYLAND
FORM
024** **NONRESIDENT WINERY,
DISTILLERY AND
BREWERY TAX RETURN
INSTRUCTIONS**

This return, together with remittance of tax due, shall be properly filed no later than the 10th day of the month following the month which the return covers.

Wineries/Distilleries must submit Forms 024-1 Monthly Report of Deliveries to Maryland Retailers and 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision with this return. Breweries must submit 024-1 Monthly Report of Deliveries to Maryland Retailers and 037-2 Recapitulation of Beer Deliveries in Gallons To Retailers By Political Subdivision with this return. Remit payment online at MarylandTaxConnect or by check or money order payable to Comptroller of Maryland.

Column Line

- | | | |
|-------|------|--|
| A & C | 1-16 | From individual forms COM/RAD-024-1, Enter the name of the consignee within the State of Maryland. |
| B & D | 1-16 | Enter the number of gallons delivered to each consignee. Include all samples in the reported gallons. |
| | 17 | Enter on this line the total of column B (Lines 1-8) plus column D (Lines 9-16). |
| | 18 | List any adjustments to gallons reported. Submit supporting documentation for any adjustment made. |
| | 19 | Enter the sum of Line 17 and Line 18. |
| | 20 | Enter the applicable tax rate for your permit. Wine tax rate \$.40, Distilled Spirit tax rate \$1.50 or Beer tax rate \$.09. |
| | 21 | Multiply line 19 by line 20 and enter the result (net tax due). |

The completed form COM/RAD-024 must be signed by the owner, partner or officer of the corporation. If this is a corporation, an officer (President, Vice-President, Secretary or Treasurer) must sign.

Amended Return/Schedules

Place an X in this box if you are making changes to a previously filed return/schedule.

Contact Information:

Comptroller of Maryland
Revenue Administration Division
Alcohol, Tobacco, & Motor Fuel Unit
PO BOX 2999
Annapolis, MD 21404-2999

For more information, visit: marylandtaxes.gov, or call Taxpayer Services Division at 410-260-7980/800-638-2937.