



190270049

☐ **AMENDED REPORT/SCHEDULES**

Name		Period End Date (MM/YYYY)	
Trade Name			
Street Address			
City		State	Zip Code +4
Permit Number	Email Address		

This report is a complete and accurate record of all alcoholic beverages received and delivered for the entire month covered and is supported by the necessary schedules.

	Beer	Wine	Spirits
A. Total number of packages on hand first of month			
B. Total number of packages received during month			
C. Combined total			
D. Total number of packages delivered or shipped during month . .			
E. Total number of packages on hand end of month			

STATEMENT

I certify that this report, together with attached schedules, has been examined by me and is, to the best of my knowledge and belief, a true and complete report for the month stated.

Signature

Print Name

Title of Signer: Owner, Partner, Officer

Date

**INSTRUCTIONS FOR COMPLETING FORMS COM/RAD-027
AND 027-1**

GENERAL INSTRUCTIONS

1. Form must be signed by the owner, partner, officer or authorized agent.
2. Completed forms must be received in the Alcohol Office no later than the 15th day of the month following the report month. **A report must be filed even if you had no activity in the report month.**
3. You may only store for one of the following persons or entities who actually holds title to the alcoholic beverages:
 - The holder of a Wholesale, Manufacturer, or Class E, F, or G license issued by the state of Maryland.
 - The holder of a retail license issued by a local board of license commissioners in Maryland.
 - The holder of an import-export permit issued by the state of Maryland (Note: all alcoholic beverages stored under an import-export permit must be subsequently shipped outside of Maryland).
 - The holder of a non-resident dealer storage permit issued by the state of Maryland.
4. **Do Not Report** product held in United States Customs bond. However, product removed from the bonded portion of your warehouse to the general warehouse must be reported as an acquisition on form COM/RAD-027-1.
5. **Definitions:**
 - **Storage:** Is the placement of alcoholic beverages in your warehouse for the account of other person?
Alcoholic beverages remaining in your warehouse for more than 48 hours constitutes storage. Alcoholic beverages in your warehouse for less than 48 hours and for redistribution purposes do not constitute storage and need not be listed except as designated by the Alcohol and Tobacco Tax office.
 - **Package:** For the purpose of this report, a package is a standard designation of the container: case, keg, barrel, etc. Use abbreviations provided.

Form COM/RAD-027

This is the summary form of your activities. The figures on Line A (on-hand first of month) should agree with those on Line E (on-hand end of month) of your previous month's report. The totals on Line B should equal all transactions detailed on Form COM/RAD-027-1 (acquisitions). The totals on Line D should equal all transactions detailed on Form COM/RAD-027-1 (dispositions).

Form COM/RAD-027-1:

Use a separate form for acquisitions received and dispositions shipped and delivered. Check Appropriate box on the form to designate activity type. If more space is needed for either schedule, use additional forms.

Column

- | | |
|-----------|---|
| 1 | Enter date of the transaction. |
| 2 | Enter the qualifying license or permit number for the account for whom you are storing or shipping alcoholic beverages. |
| 3 | Enter your receipt or other reference number. |
| 4 | PS and ST permit holders must list the name and license or permit number of the entity from whom you received alcoholic beverages. NS and IE permit holders must list the name and license number of the storage warehouse where your alcoholic beverages are being received for storage. For product shipped, indicate the name, city and state of the consignee to whom you shipped or delivered alcoholic beverages on behalf of a license or permit holder. |
| 5, 6, & 7 | Indicate in the appropriate column, total number of packages for beer, wine and/or spirits. |

Amended Return/Schedules

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

For more information:

Comptroller of Maryland
Revenue Administration Division
Returns Processing
Alcohol Tax Office
PO Box 2999
Annapolis, MD 21404-2999

www.marylandtaxes.gov

Telephone: 410-260-7127 or 800-638-2937
Fax: 410-260-7924