



193150049

AMENDED RETURN / SCHEDULES

Name		Direct Wine Shipper Permit Number DW-	
Trade Name		Period End Date (MM/YYYY)	
Street Address			
City		State	Zip Code +4
E-mail Address			

**TAX DETERMINATION
SUMMARY OF SALES TO CONSUMERS IN MARYLAND DURING REPORTING QUARTER**

I. TOTAL GALLONS OF WINE SOLD TO CONSUMERS – TAX CALCULATION

Convert total liters to total gallons by conversion factor of 0.264. One liter = 0.264 gallons. For example, one case of 750 ml bottles (12 bottles per case) = 9 liters x 0.264 = 2.376 gallons.

1. **Conversion Calculation:**
Total Liters Sold by Case or Bottle: _____ **x 0.264 =** _____ **Total Gallons Sold**
2. Total Gallons Sold:2. _____
3. Gallon Adjustments (may be positive or negative):3. _____
4. Net Gallons subject to alcoholic beverage tax (add Lines 2 and 3)4. _____
5. Wine tax rate per gallon5. x _____ .40
6. WINE TAX DUE (multiply Line 4 by Line 5)6. \$ _____

II. TOTAL GALLONS OF POMACE BRANDY SOLD TO CONSUMERS - TAX CALCULATIONS

7. **Conversion Calculation:**
Total Liters Sold by Case or Bottle: _____ **x 0.264 =** _____ **Total Gallons Sold**
8. Total Gallons Sold:8. _____
9. Gallon Adjustments (may be positive or negative):9. _____
10. Net Gallons subject to alcoholic beverage tax (add Lines 8 and 9)10. _____
11. Pomace brandy tax rate per gallon11. x _____ 1.50
12. POMACE BRANDY TAX DUE (multiply Line 10 by Line 11)12. \$ _____

13. TOTAL TAX DUE (add Line 6 and Line 12)13. \$ _____

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 _____ Title: Owner, Partner or Officer _____

Signature _____ Date _____

**DIRECT WINE SHIPPER
TAX RETURN
INSTRUCTIONS**

The return and Form 315-1 shall be filed together no later than the 10th day of the month following the quarter in which wine and or pomace brandy was sold and shipped to consumers in Maryland.

Tax Period	Due Date
January – March	April 10th
April – June	July 10th
July – September	October 10th
October – December	January 10th

Remit payment online at MarylandTaxConnect or by check or money order payable to Comptroller of Maryland.

Total gallons of wine sold to consumers in Maryland.

Line

1. Enter total liters of wine sold by case or bottle. Milliliters must be converted to liters, e.g., 750ml = 0.750 liters. To convert liters to gallons, multiply total liters by 0.264 and enter the total gallons sold.
2. Total Wine Gallons Sold.
3. Enter adjustment to wine shipped in gallons. This figure may be positive or negative. You must submit supporting documentation.
4. Add Lines 2 and 3 and enter the net gallons of wine subject to alcoholic beverage tax on Line 4.
5. Maryland wine tax rate is \$0.40 per gallon.
6. Calculate the wine tax due by multiplying Line 4 by Line 5, and enter the amount on Line 6.

Total gallons of pomace brandy sold to consumers in Maryland

7. Enter total liters of pomace brandy sold by case or bottle. Milliliters must be converted to liters e.g. 750ml = .75 liters. To convert liters to gallons, multiply total liters by 0.264 and enter the total gallons sold.
8. Total pomace brandy Gallons Sold.
9. Enter adjustment to pomace brandy shipped in gallons. This figure may be positive or negative. You must submit supporting documentation.
10. Add Lines 8 and 9 and enter the net gallons of pomace brandy subject to alcoholic beverage tax on Line 10.
11. Maryland pomace brandy tax rate is \$1.50 per gallon.
12. Calculate the pomace brandy tax due by multiplying Line 10 by Line 11, and enter the amount on Line 12.
13. Total tax due (add Line 6 and Line 12).

Amended Return/Schedules

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

Mail tax return to:

COMPTROLLER OF MARYLAND
Revenue Administration Division
Alcohol, Tobacco & Motor Fuel unit
P.O. Box 2999
Annapolis, Maryland 2999

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