



190340049

| | | | |
|----------------|------|-------------------------|-------------|
| Name | | MD License Number | |
| Trade Name | | PERIOD ENDING (MM/YYYY) | |
| Street Address | City | State | Zip Code +4 |
| Email Address | | | |

**Amended Return/
Schedule**

UNFINISHED PRODUCTS Bulk Goods

**COLUMN 1
Wine
Standard US Gallons**

**COLUMN 2
Distilled Spirits
Proof Gallons**

| | | | |
|------------|---|---------------|---------------|
| 1. | On hand first of month (Line 5 of the previous month) | _____ | _____ |
| 2. | Received on premises by production and/or from authorized suppliers | _____ | _____ |
| 3. | Received wine for rectification | x x x x x x x | _____ |
| 4. | Total of Line 1 to 3 inclusive: | _____ | _____ |
| 5. | On hand end of month | _____ | _____ |
| 6. | Transferred for rectification. | _____ | _____ |
| 7. | Transferred for bottling without rectification. | _____ | _____ |
| 8. | Other removals from bulk inventory | _____ | _____ |
| 9. | Losses | _____ | _____ |
| 10. | Wine transferred for rectification | _____ | x x x x x x x |
| 11. | Total of Lines 5 to 10 inclusive: | _____ | _____ |
| 12. | Packaged rectified products shipped | x x x x x x x | _____ |

FINISHED PRODUCTS

Standard US Gallons

Standard US Gallons

| | | | |
|------------|--|---------------|-------|
| 13. | On hand first of month (Line 22 of previous month) | _____ | _____ |
| 14. | Bottled from rectification | x x x x x x x | _____ |
| 15. | Bottled without rectification. | _____ | _____ |
| 16. | Received from rebottling | _____ | _____ |
| 17. | Received from Custom Bonded Warehouse (Schedule D1) | _____ | _____ |
| 18. | Received from dealers outside of MD (Schedule D2). | _____ | _____ |
| 19. | Received from mfgs., wholesalers and county dispensaries in MD (Schedule D3) | _____ | _____ |
| 20. | Received from other sources (Schedule D4) | _____ | _____ |
| 21. | Total of Lines 13 to 20 inclusive: | _____ | _____ |

**MARYLAND
FORM
034** **EXCISE TAX RETURN FROM MANUFACTURERS
AND WHOLESALERS OF DISTILLED SPIRITS
AND WINE INSTRUCTIONS**

Specific Instructions:

For reporting unfinished product on lines 1- 12, report Wine in standard US gallons, and report Distilled Spirits in proof gallons.

LINE COLUMN - UNFINISHED PRODUCTS

Bulk Goods

- 2 1 Enter all Federal Tax paid wine on premises from bonded winery and other sources.
- 2 Enter all bulk spirits received in receiving room and Federal tax paid spirits withdrawn and consigned from any Internal Revenue Bonded Warehouse. Use re-gauge figures.
- 3 2 Add amount of wine transferred for rectification from Column 1 Line 10 and Column 1 Line 23. Enter total in proof gallons.
- 5 1 Enter bulk wine on which federal tax has been paid that is on the business premises at the end of the month. Exclude amounts in rectifier receiving room.
- 2 Enter the amount of federal tax paid wine and spirits in the rectifier's receiving room at the end of the month, whether in bulk or in containers.
- 6 1 Enter all bulk wine transferred for rectification.
- 2 Enter all bulk spirits transferred for rectification.
- 7 1 Enter all bulk wine transferred for bottling without rectification. Detailed records shall be kept of all wine transferred in bulk to bottling department.
- 2 Enter all bulk spirits transferred for straight bottling without rectification. Detailed records shall be kept of all spirits transferred in bulk to bottling department.
- 8 1 Enter disposition of wine in bulk, including wine withdrawn and consigned from any Internal Revenue Bonded Warehouse, on which federal taxes have been paid. Exclude rectified goods.
- 2 Enter disposition of spirits in bulk, including wine withdrawn and consigned from any Internal Revenue Bonded Warehouse, on which federal taxes have been paid. Exclude rectified goods.
- 9 1 Enter wine lost in bottling, evaporation, etc.
- 2 Enter losses found between re-gauge and re-gauge figures.
- 10 1 Enter bulk wine transferred to receiving room for rectification purposes. The quantity shown here in wine gallons shall be converted to proof gallons and the amount entered in Column 2, Line 3.
- 12 2 Enter disposition of all bulk rectified products.

FINISHED PRODUCTS

For reporting finished product on lines 13-36, report Wine and Distilled Spirits in standard US gallons.

- 14 2 Enter the quantity of wine gallons of rectified products in containers filled and removed from rectification room.
- 15 1 Enter the figure obtained from the daily record of containers filled including rebottled wine.
- 2 Enter the quantity of distilled spirit gallons of unrectified product in containers filled and removed from rectification room.
- 16 1 Enter the quantity of wine gallons in containers filled from goods returned, dumped and rebottled.
- 2 Enter actual quantity of distilled spirit gallons in containers filled from goods returned, dumped and rebottled.
- 17 1,2 Enter withdrawals from Custom Bonded Warehouses from Form 034-1, following instructions for Sch. D1.
- 18 1,2 Enter finished products received from outside of Maryland reported on Form 034-1, following instructions for Sch. D2.
- 19 1,2 Enter finished products received from within Maryland reported on Form 034-1, following instructions for Sch. D3.
- 20 1,2 Enter finished product received from other sources reported on Form 034-1, following instructions for Sch. D4.
- 22 1,2 Enter the total physical inventory count in gallons of all finished products in retail, wholesale and finished products room.
- 23 1 Enter wine in finished product containers transferred for rectification purposes. The quantity shown here in wine gallons shall be converted to proof gallons and the amount entered in Column 2, Line 3.
- 24 1,2 Enter the gallons delivered to dealers outside of Maryland reported on Form 034-1, following instructions for Sch. E.
- 25 1,2 Enter the gallons delivered to manufacturers, wholesalers, and county dispensaries in Maryland reported on Form 034-1, following instructions for Sch. F.
- 26 1,2 Enter the gallons delivered to Federal Reservations in Maryland.
- 27 1,2 Enter the gallons delivered to non-beverage permit holders in Maryland.
- 28 1,2 Enter the gallons of unsaleable products which require rebottling when such products are transferred from regular stock for rebottling. These gallons may include products returned to you that (1) have previously been taken into your case goods stock as an acquisition if returned by an out of State dealer, manufacturer, wholesaler, or county dispensary in Maryland, or (2) as a deduction from sales if

**MARYLAND
FORM
034** **EXCISE TAX RETURN FROM MANUFACTURERS
AND WHOLESALERS OF DISTILLED SPIRITS
AND WINE INSTRUCTIONS**

returned by a retailer or agency on a Federal Reservation.

- 29 1,2 Enter the gallons of breakage from platform, warehouse, and delivery. The amount reported on this line is obtained from a daily record, which must be kept.
- 30 1,2 Enter the gallons disposed of other than above. Must keep supporting documentation.
- 30A 1,2 Enter the gallons of winery Internet sales to Maryland residents. This activity is authorized for Direct Wine Shipper permit holders and must also be reported on Form 315.
- 31 1,2 Enter the gallons of samples disposed of in Maryland only. Must keep supporting documentation.
- 32 1,2 Enter the gallons delivered to retail licensees in Maryland, minus any returns, reported on Form 034-5.
- 33 1 Enter the gallons of sales to consumers from tasting room, festivals and/or special events.

TAX COMPUTATION

- 36 1,2 Enter total from lines 31, 32, 33, and 34 if positive.
- 38 1,2 Multiply line 36 by the tax rate shown on line 37.
- 40 1,2 Enter the amount on line 38.
- 41 Add the amounts from Column 1 Line 40 and Column 2 Line 40. Enter the total on Line 41.

NOTE: This return and necessary schedules shall be filed together on or before the due date. Retain a copy for your records.

File and pay your taxes electronically through the Maryland Tax Connect portal. Or by check or money order payable to: "Comptroller of Maryland". For more information, visit Marylandtaxes.gov.

A return must be filed even if you had no activity in the report period.

Amended Return/Schedules

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

QUARTERLY

| Tax Period | Due Date |
|--------------------|-----------------|
| January - March | April 15th |
| April - June | July 15th |
| July -September | October 15th |
| October - December | January 15th |

APPROVED MONTHLY FILERS

Due by the 20th of each month following the report month.

Comptroller of Maryland
Revenue Administration Division
Alcohol, Tobacco & Motor Fuel
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.