



193760049

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

**Amended Return/
Schedule**

Inventory and Acquisitions (Beer, Cider and Mead)

- 1. On hand beer at beginning of reporting period 1. _____
- 2. Products produced by fermentation during reporting period 2. _____
- 3. Beer received in bond 3. _____
- 4. Contracted beer acquisitions during reporting period (Schedule A) 4. _____
- 5. Total beer received from authorized permit holder. 5. _____
- 6. Beer received other than above 6. _____
- 7. Add Lines 2 through 6 - Beer additions during reporting period. 7. _____
- 8. Contract Beer delivered to brand owner (Schedule F). 8. _____
- 9. **Total Beer for this brewery** (Subtract Line 8 from Line 7) 9. _____
- 10. Adjustments to beer inventory 10. _____
- 11. Total beer additions plus beer on hand (Add Lines 1, 9 and 10) 11. _____

Cider And Mead

- 12. Report total Cider gallons included in production above 12. _____
- 13. Report total Mead gallons included in production above. 13. _____

Dispositions (Beer, Cider and Mead)

- 14. Removed for sale or transfer to manufacturers, wholesalers and authorized dealers (Schedule D, E & F). 14. _____
- 15. Removed tax-determined for consumption or sale to tavern/taproom on brewery premises. 15. _____
 - A. Taproom Sales for on site consumption 15A. _____
 - B. Sales of packaged goods for off-site consumption 15B. _____
- 16. Recorded losses due to theft 16. _____
- 17. Beer dispositions other than above. 17. _____
- 18. Total Lines 14 through 17 18. _____
- 19. Tax-paid beer returned to brewery 19. _____
- 20. Total Beer Gallons removed (subtract Line 19 from 18). 20. _____
- 21. Total beer on hand end of period 21. _____
- 22. Unaccountable difference (negative or positive). 22. _____

Tax Determination (Beer, Cider and Mead)

- 23. Total Gallons from Line 20 plus Line 22 if positive 23. _____
- 24. **A. Shipments out-of-State (Attach schedule E) 24A.** _____
- B. Contract beer delivered to brand owner (Schedule F) . 24B.** _____
- C. Other Adjustments (Attach explanation). 24C.** _____
- 25. Total Lines 24A, 24B and 24C. 25. _____
- 26. Subtract Line 25 from line 23. 26. _____
- 27. Beer tax rate (\$0.09 per gallon) 27. X 0.09
- 28. **Beer tax due** multiply line 26 by line 27. Remit this amount with the tax return. 28. _____

Affidavit

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

Signature

Title-Owner, Partner, Officer

Date

Print Name

General Instructions

Form 376 is used to report alcoholic beverage activity involving production, acquisitions and dispositions of beer products including beer, cider and mead. Cider refers to hard cider, which contains at least one-half of 1% and less than 8.5% of alcohol by volume.

Specific Instructions:

Beer Inventory and Acquisitions (Beer, Cider and Mead)

Line

1. Report beer inventory as of the beginning of the reporting period. This should match the gallons reported on line 21 for the prior reporting period.
2. Report production by fermentation by the license holder at the brewery location or location authorized for brewing and bottling in gallons.
3. Report beer received at brewery from pilot brewery of same brand owner.
4. Enter all beer received from contracted agreements with licensed M5, M6, M7, M8 and authorized Nonresident Dealer beer (ND) permit holders. Provide complete listing of contract beer acquisitions by supplier using Form 030, following the instructions for Sch. A.
5. Report beer imported from an authorized ND permit holder.
6. Report any beer acquisitions not included above.
7. Enter sum of Lines 2 through 6.
8. Enter total gallons of beer from contracted beer delivered to brand owner. Provide complete listing of contract beer deliveries by consignee on Form 030, following the instructions for Sch. F. This should match the gallons reported on Line 24B.
9. Subtract Line 8 from Line 7, enter the difference on this line.
10. Enter any adjustments to inventory such as additions disclosed by inventory counts.
11. Add Lines 1, 9 and 10, enter the result on this line.

Cider and Mead

12. Enter total Cider gallons produced by fermentation during reporting period.
13. Enter total Mead gallons produced by fermentation during reporting period.

Beer Dispositions

14. Enter the total gallons of beer removed for consumption, sale or transfer. Complete the appropriate schedules using Form 030, following the instructions for each schedule as follows:

Sch D	Sales to Maryland Wholesalers
Sch E	Sales to Out-of-State
Sch F	Contract beer transferred to Maryland brand owner

Add the total from each schedule and enter the sum on Line 14.

15. Enter the total gallons of beer removed tax-determined for consumption or sale for use in the tavern/taproom on the brewery premises. Add Lines

15A and 15B, and enter the result on Line 15.

16. Enter total beer gallons lost as a result of theft.
17. Enter beer gallons sold or transferred for any purpose other than the listed dispositions.
18. Add Lines 14 through 17 and enter the total on this line.
19. Enter total tax-paid beer returned to the brewery during the reporting period.
20. Subtract Line 19 from Line 18, and enter the total on this line.
21. Enter total gallons of beer on hand at the end of the reporting period.
22. Add Line 20 and Line 21, then subtract the sum from Line 11. Enter the result. The result can be either a positive or negative figure.

Beer Tax Determination

23. Enter sum of Line 20 and Line 22 if positive.
24. Enter total gallons of beer sold and shipped to authorized out-of-state entities on Line 24A. Complete Form 030, following the instructions for Sch E.

Enter total gallons of beer delivered to contracted beer brand owner on Line 24B. This should match gallons reported on Line 8. Complete Form 030, following the instructions for Sch F.

Enter other adjustments to Maryland taxable beer gallons on Line 24C, such as beer dispositions on which Maryland Beer tax is not due, or acquisitions on which Maryland beer tax must be computed and paid. Attach a detailed explanation for any gallons reported on this line.
25. Enter the sum of Lines 24A, 24B and 24C.
26. Enter the total of Line 23 plus or minus Line 25.
27. Maryland beer tax rate is \$0.09 per gallon.
28. Multiply the gallons on Line 26 by the tax rate on Line 27, and enter the result on Line 28. Remit this amount with the completed return.

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

Amended Return/Schedules

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

QUARTERLY Tax Period	Due Dates
January-March	Due April 10th
April-June	Due July 10th
July -September	Due October 10th
October – December	Due January 10th

Contact Information

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.