

FORM 324 RESIDENT/NON-RESIDENT DEALER BEER TAX RETURN



133240049

Complete form in duplicate. Retain second copy.

Business Name			
T/A Name			
Street Address	City	State	ZIP Code
Permit Number ND-	Email Address		

Office Use Only
Check Number _____
Amount \$ _____
Deposit Date _____

BEER TAX DETERMINATION

Summary of Beer Deliveries into Maryland

Reporting Month (MM/YYYY) ▶ _____

A Consignee		B Gallons	C Consignee		D Gallons
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	Total gallons tax paid per foreign beer release(s)				
19	Credits or balance due from previous				
20	Net gallons of beer subject to tax (line 17 minus line 18, plus or minus line 19)				
21	Beer tax per gallon \$.09				X .09
22	Net tax due (Line 20 x Line 21)				\$

Affidavit

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

Signature

Title-Owner, Partner, Officer

Date

**FORM 324 RESIDENT/NON-RESIDENT DEALER
BEER TAX RETURN
INSTRUCTIONS**

This return, together with remittance of tax due, shall be properly filed and physically received by the Revenue Administration Division no later than the 15th day of the month following the month which the return covers. The return shall be submitted with Form COM/RAD 323. Remittance shall be in the form of a check or money order payable to the "Comptroller of Maryland".

Column Line

- | | | |
|-------|------|--|
| A & C | 1-16 | From individual forms COM/RAD 323, insert the name of the consignee within the State of Maryland. |
| B & D | 1-16 | Insert the number of gallons delivered to each consignee, as indicated on line 30 column 16, Form COM/RAD 323. |
| | 17 | Insert on this line the total of column B (lines 1-8) plus column D (lines 9-16). |
| | 18 | List on this line the total gallons for which the tax was paid by foreign beer release(s) issued by the Revenue Administration Division. |
| | 19 | List on this line plus or minus adjustments to your return as may be discussed and agreed upon with a representative of the Revenue Administration Division. |
| | 20 | Insert the total of line 17 minus line 18, plus or minus line 19. |
| | 21 | This line shows the Maryland beer tax rate. |
| | 22 | Multiply line 20 by line 21 and insert the result (net tax due). |

The completed form COM/RAD 324 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.

Contact Information:

COMPTROLLER OF MARYLAND
REVENUE ADMINISTRATION DIVISION
ALCOHOL TAX
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ANNAPOLIS MD 21404-2999
410-260-7127
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