

**MARYLAND BREWERY TAX RETURN**  
**FORM**  
**376**

Complete form in triplicate. Submit 2 copies. Retain third copy.

Company Name		Report Month/Year (MM/YYYY)		
T/A Name				
Street Address	City	State	Zip Code	
MD License Number	Email Address			

**OFFICE USE ONLY**

Check Number \_\_\_\_\_

Amount \$ \_\_\_\_\_

Deposit Date \_\_\_\_\_

Approved \_\_\_\_\_

**Taxable Beer Dispositions by Breweries filing Form TTB F 5130.9**

1. **Removed for consumption or sale.** TTB F 5130.9, Line 14, Column (g) multiplied by 31 PLUS any applicable contracted beer gallons . . . . . 1. \_\_\_\_\_
2. **Tax determined for use at tavern on brewery premises.** TTB F 5130.9, Line 15, Column (g) multiplied by 31 PLUS any applicable contracted beer gallons. . . . . 2. \_\_\_\_\_
3. **Beer consumed on premises.** TTB F 5130.9, Line 21, Column (g) multiplied by 31 PLUS any applicable contracted beer gallons . . . . . 3. \_\_\_\_\_
4. **Recorded losses due to theft** which were included on TTB F 5130.9, Line 30, Column (g) multiplied by 31 PLUS any applicable contracted beer gallons . . . . . 4. \_\_\_\_\_
5. **Total Lines 1 through 4** . . . . . 5. \_\_\_\_\_
6. **Beer returned to our brewery.** TTB F 5130.9, Line 7, Column (g) multiplied by 31. . . . . 6. \_\_\_\_\_
7. **Line 5 minus line 6.** . . . . . 7. \_\_\_\_\_

**Taxable Beer Dispositions by Breweries filing Form TTB F 5130.26**

8. **Beer removed for consumption or sale, including tax determined for use in the tavern.** TTB F 5130.26, Line 10 multiplied by 31 PLUS applicable contracted beer gallons . . . . . 8. \_\_\_\_\_
9. **Beer consumed on premises** TTB F 5130.26, Line 12 multiplied by 31 PLUS applicable contracted beer gallons . . . . . 9. \_\_\_\_\_
10. **Line 8 PLUS line 9** . . . . . 10. \_\_\_\_\_
11. **Beer returned to our brewery.** TTB F 5130.26, Line 4 multiplied by 31. . . . . 11. \_\_\_\_\_
12. **Line 10 minus line 11.** . . . . . 12. \_\_\_\_\_

**Beer Tax Determination**

13. **Total gallons from line 7 or line 12.** . . . . . 13. \_\_\_\_\_
14. A. Shipments out-of-State included in line 7 above. (Attach schedule.) . . 14A. \_\_\_\_\_  
 B. Other Adjustments. (Attach explanation.) . . . . . 14B. \_\_\_\_\_  
 C. Contracted beer acquisitions. (Attach Schedule.) 14C. \_\_\_\_\_
15. **Total lines 14A and 14B** . . . . . 15. \_\_\_\_\_
16. **Line 13 PLUS or minus line 15** . . . . . 16. \_\_\_\_\_
17. **Beer tax per gallon.** X \$ 0.09 . . . . . 17.   X   **0.09**
18. **Beer tax due.** Line 16 times line 17. Remit this amount with the tax return . . . . . 18. \_\_\_\_\_

**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

**Complete this form in triplicate. Retain third copy.**

All brewery classes attach two copies of either TTB F 5130.9 or TTB F 5130.26

Classes 5, 7 & 8 attach two copies of Forms 376A and 376D.

Classes 6 & 7 attach two copies of COM/ATT-037-2 and Form 376A.

- This report together with the required attachments and two copies of either Form TTB F 5130.9 or 5130.26 shall be filed and physically received by the Alcohol and Tobacco Tax office on not later than the 10th day of the month following the report month.
- Class 5 Breweries and Class 7 Micro-Breweries must also submit two copies of Form 376D, Brewer's Report of Dispositions and Form 376A, Brewer's Report of Contracted Beer Acquisitions.
- Class 6 Pub-Breweries and Class 7 Micro-Breweries must also submit two copies of COM/ATT-037-2, Recapitulation of Beer Deliveries in Gallons to Retailers by Political Subdivision and Form 376A, Brewer's Report of Contracted Beer Acquisitions.

Enter in the box provided your brewery name, trade-as-name and address.

On the lines provided to the right of the box, enter the month/year covered by the report and your Maryland license number.

**Line Applies to Maryland Manufacturers Using Form TTB F 5130.9:**

1. Multiply the figure from Form TTB F 5130.9, line 14, column (g) by 31. Enter the result plus any contracted beer acquired, which represents the total amount of beer in gallons that has been removed for consumption or sale by raking, bottling or contracting.
2. Multiply the figure from Form TTB F 5130.9, line 15, column (g) by 31. Enter the result plus any contracted beer received, which represents the total amount of beer in gallons that has been tax-determined for use on the brewery premises.
3. Multiply the figure from Form TTB F 51030.9, line 21, column (g) by 31 plus any contracted beer consumed on premises. Enter result.
4. Extract from line 30 of Form TTB F 5130.9 the number of barrels that were lost **as a result of theft** and multiply the figure by 31 to convert it to gallons. Also include any contracted beer **lost due to theft**. Enter the result.
5. Total lines 1 through 4.
6. Multiply the figure from Form TTB F 5130.9, line 7, column (g) by 31. Enter result, which represents the amount of tax-paid beer that has been returned to the brewery's inventory.
7. Subtract line 6 amount from line 5 amount and enter the result.

**Applies to Maryland Manufactures Using Form TTB F 5130.26:**

8. Multiply the figure from Form TTB F 5130.26, line 10 by 31. Enter the result plus any contracted beer, which represents the total amount of beer in gallons that has been tax-determined for sale on the premises.
9. Multiply the figure from Form TTB F 5130.26, line 12 by 31. Enter the result plus any contracted beer, which represents the amount of total beer in gallons consumed on the premises.
10. Combine line 8 with line 9 and enter the result.

11. Multiply the figure from Form TTB F 5130.26, line 4 by 31. Enter the result, which represents the amount of tax-paid beer that has been returned to the brewery's inventory.

12. Subtract line 11 amount from line 10 amount and enter the result.

**Applies to All Maryland Manufacturer's Required to Complete this Return:**

13. Enter the figure from either line 7 or line 12.
14. Enter on line A the total of all beer in gallons sold and shipped to out-of-state entities authorized to receive it. Details must be provided on the accompanying Brewer's Report of Dispositions, Schedule E for each sale and shipment. If gallons represent contracted beer for an out-of-state contracting brewery, list all contracted beer sales on a separate Schedule E.

Enter on line B any other dispositions on which Maryland beer tax is not due, or acquisitions on which Maryland beer tax must be computed and paid (except for contracted beer acquired). If gallons represent contracted beer sold to a Maryland contracting brewery, list all contracted beer sales on a separate Schedule F. Details can be provided on the accompanying Brewer's Report of Dispositions, Schedule F, or an explanation may be attached.

Enter on line C the total of all contracted beer, in gallons, acquired from a Contracted Brewery. Details must be provided on the accompanying Brewer's Report of Contracted Beer Acquisitions for each acquisition. The contracted beer gallons should then be treated in like manner as beer brewed on premises and included in the appropriate lines in the Taxable Beer Dispositions section and lines 14A and 14B, if applicable.

15. Combine line 14A and line 14B and enter the total.
16. Subtract line 15 amount from line 13 amount and enter the result.
17. Maryland beer tax rate is \$0.09 per gallon.
18. Multiply the gallons on line 16 by the tax rate on line 17 and enter the results. This is the amount of tax to be remitted along with the completed and properly signed return.

**The oath printed in the section labeled "Affidavit" requires the signature of**

- The owner if the business is a sole proprietorship,
- A partner if the business is a partnership,
- The president, vice president, secretary or treasurer if the business is a corporation, or
- A managing member if the business is a limited liability corporation.

This return together with remittance of tax due (line 18) must be properly filed with the Comptroller of Maryland, Alcohol and Tobacco Tax office, not later than the 10th of the month following the report month.

**Contact Information:**

Comptroller of Maryland  
Revenue Administration Division  
Alcohol Tax  
PO Box 2999  
Annapolis, MD 21404-2999  
Phone: 410-260-7127  
Fax: 410-260-7924