

MARYLAND FORM 395 NONRESIDENT DISTILLERY TAX RETURN

Office Use Only

Check Number _____

Amount \$ _____

Deposit Date _____

Prepare this return in duplicate. Retain duplicate.
To be filed by all wholesalers who are authorized to sell distilled spirits to retail dealers.

Distillery Name		For Calendar Month
Street Address		Non-Resident Distillery Permit No.: NL-
City	State	Zip Code

DISTILLED SPIRITS TAX DETERMINATION

Summary of Distilled Spirits Deliveries into Maryland

	A Maryland Retailer/Consignee	B Total Gallons Shipped
1		
2		
3		
4		
5		
6		
7		
8		

	C Maryland Retailer/Consignee	D Total Gallons Shipped
9		
10		
11		
12		
13		
14		
15		
16		

17	Total gallons (Columns B and D, lines 1 through 16)	
18	Adjustments	
19	Net gallons of Distilled Spirits subject to tax (Line 17 plus or minus line 18)	
20	Distilled Spirits tax per gallon \$1.50	X 1.50
21	Net tax due (Line 19 x Line 20)	\$

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 or Officer

Date

**MARYLAND
FORM
395** **NONRESIDENT DISTILLERY
TAX RETURN INSTRUCTIONS**

This return, together with remittance of tax due, shall be properly filed and physically received by the Alcohol Tax office no later than the 10th day of the month following the month which the return covers.

The return shall be submitted with Forms COM/RAD-395-1 and COM/RAD-034-5. 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-395-1, 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 15 column 9, Form COM/RAD-395-1. Samples should also be listed here. |
| | 17 | Insert on this line the total of column B (lines 1-8) plus column D (lines 9-16). |
| | 18 | List on this line plus or minus adjustments to your return as may be discussed and agreed upon with a representative of the Alcohol and Tobacco Tax office. |
| | 19 | Insert the total of line 17, plus or minus line 18. |
| | 20 | This line shows the Maryland Distilled Spirits tax rate. |
| | 21 | Multiply line 19 by line 20 and insert the result (net tax due). |

The completed form COM/RAD-395 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.

Send remittance to:

Comptroller of Maryland
Revenue Administration Division
Alcohol Tax
PO BOX 2999
Annapolis, MD 21404-2999
Telephone: 410-260-7127 or 1-800-MD-TAXES
Fax: 410-260-7924
www.marylandtaxes.com