

**MONTHLY EXCISE TAX RETURN FROM  
MANUFACTURERS AND WHOLESALERS OF  
DISTILLED SPIRITS AND WINE INSTRUCTIONS**

Name	Maryland License Number	
Trade name	For Calendar Month/Year (MM/YY)	
Street Address	For Calendar Quarter	
City	State	Zip Code
Email address		

**UNFINISHED PRODUCTS**

**Bulk Goods**

	<b>COLUMN 1 Wine Wine Gallons</b>	<b>COLUMN 2 Distilled Spirits Proof Gallons</b>
1. On hand first of month (Line 5 of the previous month) . . . . .	_____	_____
2. Received on premises (Schedule A) . . . . .	_____	_____
3. Received wine for rectification . . . . .	X X X X X X X	_____
<b>4. Total of Line 1 to 3 inclusive:</b> . . . . .	_____	_____
5. On hand end of month . . . . .	_____	_____
6. Dumped for rectification. No. of dumps ( ) . . . . .	_____	X X X X X X X
7. Dumped for bottling without rectification. No. of dumps ( ) . . . . .	_____	_____
8. Manufacturer's original packages removed (Schedule B1) . . . . .	_____	_____
9. Losses (Schedule B2) . . . . .	_____	_____
10. Wine transferred for rectification . . . . .	_____	X X X X X X X
<b>11. Total of Lines 5 to 10 inclusive:</b> . . . . .	_____	_____
12. Packaged rectified products shipped (Schedule C) . . . . .	X X X X X X X	_____

**FINISHED PRODUCTS**

	<b>Wine Gallons</b>	<b>Wine Gallons</b>
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 . . . . .	X X X X X X X	_____
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) . . . . .	_____	_____
<b>21. Total of Lines 13 to 20 inclusive:</b> . . . . .	_____	_____
22. On hand end of month . . . . .	_____	_____
23. Wine transferred to rectification. . . . .	_____	X X X X X X X
24. Delivered to dealers outside of MD (Schedule E, Duplicate for each state) . . . . .	_____	_____
25. Delivered to mfgs., wholesalers, and county dispensaries in MD (Schedule F) . . . . .	_____	_____
26. Delivered to Federal Reservations in MD (less returns) (Schedule G1) . . . . .	_____	_____
27. Delivered to non-beverage permit holders in MD (Schedule G2) . . . . .	_____	_____
28. Returned for bottling (Schedule G3) . . . . .	_____	_____
29. Breakage (Schedule G4) . . . . .	_____	_____
30. Disposed of (other than above - explain) (Schedule G5) . . . . .	_____	_____
31. Samples (Schedule G6) . . . . .	_____	_____
32. Delivered to retail licensees in MD (less returns) (Schedule H) . . . . .	_____	_____
33. Winery sales to consumers (Schedule G7) . . . . .	_____	_____
34. Unaccountable difference (plus or minus) . . . . .	_____	_____
<b>35. Total of Lines 22 to 34 inclusive:</b> . . . . .	_____	_____

**TAX COMPUTATION**

36. Taxable dispositions (lines 31, 32, 33 & 34 if plus) . . . . .	_____	_____
37. Tax rate/gallon . . . . .	<b>\$.40</b>	<b>\$1.50</b>
38. Total tax due (multiply line 36 times line 37) . . . . .	_____	_____
39. Prior overpayment . . . . .	_____	_____
40. Net tax due . . . . .	_____	_____
<b>41. Grand total of distilled spirits and wine tax due. Enclose check for this amount.</b> . . . . .	_____	_____

**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 \_\_\_\_\_

Date \_\_\_\_\_

**MONTHLY EXCISE TAX RETURN FROM  
MANUFACTURERS AND WHOLESALERS OF  
DISTILLED SPIRITS AND WINE INSTRUCTIONS**

**LINE COLUMN**

2	1	Sch. A - Enter all Federal tax paid wine received on premises from bonded winery and other sources.	24	1-2	Sch E - File separate sheets in duplicate for each State or the District of Columbia shipped into. Include all products consigned to locations outside the State of Maryland. Do not make deductions for such products returned but record same in Schedule D2.
	2	Sch. A - 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 as shown on Federal report No. 45, Part 1. On this Schedule enter both the name and address of the warehouse and the invoice maker.	25	1-2	Sch. F - List only Maryland untaxed products disposed of to manufacturers, wholesalers and county dispensaries in Maryland. Do not make deductions for any returned products but record same in Schedule D3.
3	2	Enter wine transferred from Column 1. Line 10 or Line 23 to be used in rectification process (proof gallons).			
5	1	Enter Federal tax paid wine in bulk on premises (excluding rectifiers receiving room) at end of month.	26	1-2	Sch. G1 - Enter all deliveries to and deduct returns from properly authorized agencies located on Federal Reservations within the State of Maryland.
	2	Enter Federal tax paid spirits in bulk and wine in bulk or in containers in receiving room at end of month.	27	1-2	Sch. G2 - List the permit number, name, address and quantity of alcoholic beverages disposed of for non-beverage permit holders in Maryland.
6	2	Enter all bulk spirits dumped for rectification and total number of dumps (obtain from Federal Forms #122).	28	1-2	Sch. G3 - Enter unsaleable products returned to you which require rebottling when such products are transferred from regular stock for rebottling (these products 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 as a deduction from sales if returned by a retailer or agency on a Federal Reservation in Schedules D2, D3, G1 or H. If distilled spirits, it will be accounted for when rebottled on Line 16. If wine, it will be accounted for when rebottled on Line 15).
7	1	Enter all bulk wine dumped for bottling. Accurate records shall be kept of all wine transferred in bulk to bottling department.			
	2	Enter all bulk spirits dumped for straight bottling and total number of dumps. (Obtain from Federal Forms #230).	29	1-2	Sch. G4 - Enter platform, warehouse and delivery breakage. This figure is obtained from a daily record which must be kept.
8	1	Sch. B1 - Enter disposition of Federal tax paid wine in bulk.	30	1-2	Sch. G5 - If this line is used, submit Schedule G5 in detail.
	2	Sch. B1 - Enter disposition of Federal tax paid spirits in bulk including Federal tax paid spirits withdrawn and consigned from any Internal Revenue Bonded Warehouse (exclude rectified goods). Use a separate sheet for each State shipped into and submit in duplicate.	31	1-2	Sch. G6 - Enter products disposed of in Maryland as samples. A daily record shall be kept to support this figure. Do not include any products used or delivered outside the State of Maryland.
9	1	Sch. B2 - Enter wine lost in bottling, evaporation, etc.	32	1-2	Sch. H - List all distilled spirits deliveries to and deduct returns received from retail licensees in Maryland and forward the net total to Line 32, Summary Report COM/RAD-034. Wine deliveries and returns need not be itemized but net total must agree with delivery tickets less credits given for wine returned.
	2	Sch. B2 - 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 is transferred to Col. 2 in proof gallons.	33	1	Sch. G7 - This schedule to be used by Maryland wineries only.
12	2	Sch. C - Enter disposition of all bulk rectified products.	36	1-2	Enter total from lines 31, 32, 33, and 34 if plus.
14	2	Enter actual quantity of wine gallons of rectified products in containers filled and removed from rectification room (obtain from Federal Forms #237, Part 7, Col. 6)	37	1-2	Tax rate/gallon.
15	1	Enter here the figure obtained from an accurate daily record of containers filled including rebottled wine.	38	1-2	Multiply line 36 times tax rate shown on line 37.
	2	Enter actual quantity of wine gallons of unrectified products in container filled and removed from rectification room (obtain from Federal Forms #230, Part 5, Col. 6)	39	1-2	Enter the dollar amount of any prior overpayment.
16	2	Enter actual quantity of wine gallons in containers filled from goods returned, dumped and rebottled.	40	1-2	Subtract line 39 from line 38 and enter total.
17	1-2	Sch. D1 - Enter withdrawals from Custom Bonded Warehouses. List both the name of the invoice maker as well as the name of the Custom Bonded Warehouse.	41		Enter total of line 40, columns 1 and 2.
18	1-2	Sch. D2 - Enter finished products received from outside of Maryland.			
19	1-2	Sch. D3 - Enter finished products received from within Maryland except returned goods received from Federal Reservations and retailers in Maryland. Include products received from bottled in bond warehouse.			
20	1-2	Sch. D4 - If this line is used, submit Schedule D4 in detail.			
22	1-2	Enter total of physical inventory of all finished products in retail, wholesale and finished products room.			
23	1	Enter wine in finished product containers transferred to receiving room for rectification purposes. The			

**NOTE: This report and necessary schedules shall be filed together on or before the 10th day of the month succeeding that for which the report is made and a copy shall be retained by the licensee at his place of business as a permanent record. The original and duplicate copies are to be submitted to the ATT office. Keep a copy for your records. Form COM/RAD-034. Summary and all related schedules shall be submitted in two (2) identical sets, compiled; one original set and one copied set. Maintain one copied set for your records. Additional copies of certain schedules may be required.**

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