



193150049

Office Use Only

Check Number _____

Amount \$ _____

Deposit Date _____

AMENDED RETURN/SCHEDULES

Name		Direct Wine Shipper Permit Number DW-	
Trade Name		Period End Date (MM/YYYY)	
Street Address			
City	State	Zip Code +4	
E-mail Address			

WINE TAX DETERMINATION

SUMMARY OF WINE SALES TO CONSUMERS IN MARYLAND DURING REPORT QUARTER

I. TOTAL NUMBER OF GALLONS OF WINE SOLD TO CONSUMERS – TAX CALCULATION

Convert Total Liters to Total Gallons by conversion factor of 0.264. One liter = 0.264 gallons. For example, one case of 750 ml bottles (12 bottles per case) = 9 liters x 0.264 = 2.376 gallons.

1. **Conversion Calculation:**
Total Liters Sold by Case or Bottle: _____ **x 0.264 =** _____ **Total Gallons Sold**
2. Total Gallons Sold:2. _____
3. Gallon Adjustments:3. _____
4. Net Gallons subject to alcoholic beverage tax (line 2 plus or minus line 3)4. _____
5. Wine tax per gallon5. x _____ .40
6. WINE TAX DUE (multiply line 4 by line 5)6. \$ _____

II. TOTAL NUMBER OF GALLONS OF POMACE BRANDY SOLD TO CONSUMERS - TAX CALCULATIONS

7. **Conversion Calculation:**
Total Liters Sold by Case or Bottle: _____ **x 0.264 =** _____ **Total Gallons Sold**
8. Total Gallons Sold:8. _____
9. Gallon Adjustments:9. _____
10. Net Gallons subject to alcoholic beverage tax (line 8 plus or minus line 9)10. _____
11. Pomace Brandy tax per gallon11. x _____ 1.50
12. POMACE BRANDY TAX DUE (multiply line 10 by line 11)12. \$ _____

13. TOTAL TAX DUE (add line 6 and line 12)13. \$ _____

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 _____

Print name _____ Date _____

**DIRECT WINE SHIPPER
TAX RETURN
INSTRUCTIONS**

The return and schedules shall be filed together no later than the 10th day of the month following the close of the quarter in which wine and or pomace brandy was sold and shipped to consumers in Maryland. Retain a copy for your records.

Tax Period	Due Date
January – March	April 10th
April – June	July 10th
July – September	October 10th
October – December	January 10th

Payment shall be in the form of Direct Debit at **www.marylandtaxes.gov**, check or money order payable to the "Comptroller of Maryland".

Total number of gallons of Wine sold to consumers in Maryland.

Line

1. Total amount of all liters of wine sold by case or bottle (Milliliters must be converted to liters, e.g., 750ml = 0.750 liters) Convert total liters of wine sold on Line 1 to total gallons by multiplying amount by 0.264. For example, 500 liters sold is calculated as follows: 500 x 0.264 = 132 gallons
2. Total Wine Gallons Sold
3. Gallon adjustments of Wine (if taking a debit or credit, please submit supporting documentation)
4. Net gallons of wine subject to alcoholic beverage tax (Line 2 plus or minus Line 3 adjustments)
5. Wine tax rate of \$0.40 per gallon
6. Wine tax due (Multiply Line 4 by Line 5)

Total Number of Gallons of Pomace Brandy sold to consumers in Maryland

7. Total amounts of all liters of Pomace Brandy sold by case or bottle (Milliliters must be converted to liters e.g. 750ml = .75 liters). Convert total liters of Pomace Brandy sold on line 7 to total gallons by multiplying amount by .264. For example, 500 liters sold is calculated as follows: 500 x .264 = 132 gallons.
8. Total Pomace Brandy Gallons Sold:
9. Gallon adjustments of Pomace Brandy (if taking a debit or credit, please submit supporting documentation)
10. Net gallons of Pomace Brandy subject to alcoholic beverage tax (Line 8 plus or minus Line 9 adjustments)
11. Maryland Pomace Brandy tax rate \$1.50 per gallon
12. Pomace Brandy tax due (Multiply Line 10 x Line 11)
13. Total tax due (add line 6 and line 12)

315-1 Detail of Each Wine Sale to Consumers

Column	Line	
A	1-14	Date of sale to consumer
B	1-14	Date of shipment to consumer
C	1-14	State brand name of each Wine or Pomace Brandy sold
D	1-14	Price charged
E	1-14	Name of consumer shipped to on shipping label
F	1-14	Address of consumer shipped to on shipping label
G	1-14	Total liters of wine or Pomace Brandy sold and shipped to consumer.

This tax return 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.

Amended Return/Schedules

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

Mail tax return to:

COMPTROLLER OF MARYLAND
Revenue Administration Division
Returns Processing
Alcohol Tax Office
P.O. Box 2999
Annapolis, Maryland 21404

410-260-7127 or 1-800-638-2937

Fax: 410-260-7924

www.marylandtaxes.gov