

**Maryland**  
**Form**  
**348**     **CHECKLIST FOR BEER**  
**NON-RESIDENT BREWERY PERMIT**

The following is a checklist of the forms, etc., that must be sent to the Comptroller of Maryland, Revenue Administration Division's, Motor-fuel, Alcohol and Tobacco Tax Unit, when applying for a Non-Resident Brewery Permit authorizing the shipment of beer into the State of Maryland. Incomplete applications or items not submitted will result in applications and check(s) being held in abeyance or returned until all requirements are met.

The Following is the link to our forms page: [http://taxes.marylandtaxes.com/Business\\_Taxes/Business\\_Tax\\_Types/Alcohol\\_Tax/Filing\\_Information/Alcohol\\_Tax\\_Forms/](http://taxes.marylandtaxes.com/Business_Taxes/Business_Tax_Types/Alcohol_Tax/Filing_Information/Alcohol_Tax_Forms/)

- \_\_\_\_\_ Permit Application COM/RAD-328 properly executed (one copy).
- \_\_\_\_\_ Form COM/RAD 330 - Beer Franchise Territories - one brand per page in duplicate.
- \_\_\_\_\_ Your check or money order made payable to: "Comptroller of Maryland" in the amount of \$50.00 to cover the fee for a Non-resident Brewery Permit.
- \_\_\_\_\_ A security in the amount of \$1,000.00 must be posted. Please use beer bond form #ATT-5 - available on our website.
- \_\_\_\_\_ Separate check covering amount of initial prepayment of beer tax. Beer tax must be paid prior to beer entering the state.
- \_\_\_\_\_ A copy of your most recent financial statement. (Basic Balance Sheet)
- \_\_\_\_\_ A copy of the invoice you propose to use to bill Maryland retailers  
**Note:** name and address on invoice must match name and address on application.
- \_\_\_\_\_ Letter(s) certifying that you are the brand owner and producer of the brands you propose to sell to Maryland retailers.

**CONTACT INFORMATION**

Comptroller of Maryland  
Revenue Administration Division  
Licensing & Registration  
PO Box 2999  
Annapolis, MD 21404  
410-260-7980  
1-800-638-2937  
[www.marylandtaxes.com](http://www.marylandtaxes.com)