

STATE OF MARYLAND  
 COMPTROLLER OF MARYLAND  
 ALCOHOL AND TOBACCO TAX DIVISION  
 LOUIS L. GOLDSTEIN TREASURY BUILDING  
 ANNAPOLIS, MARYLAND 21404-2999  
 TELEPHONE: 410-260-7314

COMPARATIVE STATEMENT OF ACCRUED RECEIPTS AND REFUNDS FOR  
 April 2002 and April 2003

|                          | Current Month    |                  |                            |  | Ten Months        |                   |                            |  |
|--------------------------|------------------|------------------|----------------------------|--|-------------------|-------------------|----------------------------|--|
|                          | April<br>2002    | April<br>2003    | Increase<br>or<br>Decrease | Percentage<br>of Increase<br>or Decrease | F.Y. 2002         | F.Y. 2003         | Increase<br>or<br>Decrease | Percentage<br>of Increase<br>or Decrease |
| <b>ACCRUED RECEIPTS:</b> |                  |                  |                            |  |                   |                   |                            |  |
| Distilled Spirits        | \$ 914,634.56    | \$ 1,017,319.20  | \$ 102,684.64              | 11.23%                                   | \$ 9,134,985.76   | \$ 9,039,737.14   | \$ (95,248.62)             | -1.04%                                   |
| Wine                     | 339,163.69       | 359,112.49       | 19,948.80                  | 5.88%                                    | 3,183,086.63      | 3,264,300.04      | 81,213.41                  | 2.55%                                    |
| Beer                     | 847,321.80       | 746,016.51       | (101,305.29)               | -11.96%                                  | 6,830,395.30      | 6,667,470.66      | (162,924.64)               | -2.39%                                   |
| Cigarettes               | 16,871,192.75    | 21,279,282.44    | 4,408,089.69               | 26.13%                                   | 148,238,966.53    | 201,013,592.61    | 52,774,626.08 *            | 35.60%                                   |
| Other Tobacco Products   | 532,085.69       | 566,211.36       | 34,125.67                  | 6.41%                                    | 4,715,760.20      | 4,798,252.02      | 82,491.82                  | 1.75%                                    |
| Subtotal                 | \$ 19,504,398.49 | \$ 23,967,942.00 | \$ 4,463,543.51            |  | \$ 172,103,194.42 | \$ 224,783,352.47 | \$ 52,680,158.05           |  |
| Fines & Forfeitures      | 13,000.00        | 10,500.00        | (2,500.00)                 |  | 60,175.00         | 16,000.00         | (44,175.00)                |  |
| A.B. License Fees        | 191,252.50       | 199,070.00       | 7,817.50                   |  | 202,370.00        | 210,190.00        | 7,820.00                   |  |
| A.B. Permit Fees         | 8,129.00         | 7,708.00         | (421.00)                   |  | 374,779.00        | 390,985.00        | 16,206.00                  |  |
| Tob. License Fees        | 0.00             | 0.00             | 0.00                       |  | 0.00              | 0.00              | 0.00                       |  |
| Misc. Alcoholic Bev      | 2,780.00         | 1,040.00         | (1,740.00)                 |  | 18,433.00         | 20,858.00         | 2,425.00                   |  |
| Misc. Tobacco Tax        | 173,069.61       | 48,885.63        | (124,183.98)               |  | 442,278.06        | 11,249,542.00     | 10,807,263.94              |  |
| Gross Receipts           | \$ 19,892,629.60 | \$ 24,235,145.63 | \$ 4,342,516.03            | 21.83%                                   | \$ 173,201,229.48 | \$ 236,670,927.47 | \$ 63,469,697.99           | 36.65%                                   |
| Less: Refunds            | 603.31           | 7,764.66         | 7,161.35                   |  | 114,172.44        | 439,269.06        | 325,096.62                 |  |
| Net Receipts             | \$ 19,892,026.29 | \$ 24,227,380.97 | \$ 4,335,354.68            | 21.79%                                   | \$ 173,087,057.04 | \$ 236,231,658.41 | \$ 63,144,601.37           | 36.48%                                   |
| <b>REFUNDS:</b>          |                  |                  |                            |  |                   |                   |                            |  |
| Distilled Spirits        | \$ 0.00          | \$ 0.00          | \$ 0.00                    |  | \$ 0.00           | \$ 0.00           | \$ 0.00                    |  |
| Wine                     | 0.00             | 0.00             | 0.00                       |  | 365.32            | 195.18            | (170.14)                   |  |
| Beer                     | 530.00           | 2,968.28         | 2,438.28                   |  | 56,380.98         | 45,761.14         | (10,619.84)                |  |
| Cigarettes               | 73.31            | 5,796.38         | 5,723.07                   |  | 57,001.14         | 237,661.79        | 180,660.65                 |  |
| Other Tobacco Products   | 0.00             | 0.00             | 0.00                       |  | 0.00              | 82,385.87         | 82,385.87                  |  |
| A.B. Licenses            | 0.00             | 0.00             | 0.00                       |  | 0.00              | 0.00              | 0.00                       |  |
| A.B. Permit Fees         | 0.00             | 0.00             | 0.00                       |  | 325.00            | 150.00            | (175.00)                   |  |
| Misc. Alcoholic Bev      | 0.00             | 0.00             | 0.00                       |  | 100.00            | 0.00              | (100.00)                   |  |
| Misc. Tobacco Tax        | 0.00             | (1,000.00)       | (1,000.00)                 |  | 0.00              | 73,115.08         | 73,115.08                  |  |
|                          | \$ 603.31        | \$ 7,764.66      | \$ 7,161.35                |  | \$ 114,172.44     | \$ 439,269.06     | \$ 325,096.62              |  |

\* Increase in cigarette stamp tax effective 06/01/02.