

Office Use Only
Check Number _____
Amount \$ _____
Deposit Date _____

Direct Wine Shipper's Corporate Name		Direct Wine Shipper Permit Number DW-	
Trade Name		Year	
Street Address			
City		State	Zip Code
E-mail Address			

For Calendar Quarter

<input type="checkbox"/> January - March	<input type="checkbox"/> April - June
<input type="checkbox"/> July - September	<input type="checkbox"/> October - December

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. 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. 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.

Print name _____ Title: Owner, Partner or Officer _____

Signature _____ Date _____

Direct Wine Shipper's Corporate Name
Trade Name

	A Date of Sale	B Date of Shipment	C Brand of Wine	D Price Charged	E Name of Consumer Shipped to	F Address of Consumer Shipped to	G Total Liters Sold
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							

This tax return, together with payment of the wine tax due, shall be properly filed and physically received by the Revenue Administration Division no later than the 10th day of the quarter following the quarter in which wine was sold and shipped to consumers in Maryland.

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 a check or money order payable to the "Comptroller of Maryland".

Page 1 – Wine Tax Determination – Summary of Wine Sales to Consumers in Maryland

Line

- 1 If a size is not listed on the form, state the size in the blank box and indicate number of cases and bottles sold
- 2 Number of cases of wine sold to consumers for each size
- 3 Number of bottles of wine sold to consumers for each size
- 4 Total amount of all liters of wine sold by case or bottle (Milliliters must be converted to liters, e.g., 750ml = 0.75 liters)
- 5 Convert total liters of wine sold on Line 4 to total gallons by multiplying amount by 0.264. For example, 500 liters sold is calculated as follows: 500 x 0.264 = 132 gallons
- 6 Total Gallons Sold
- 7 Adjustments (if taking a debit or credit, please submit supporting documentation)
- 8 Net gallons of wine subject to alcoholic beverage tax (Line 6 plus or minus Line 7 adjustments)
- 9 Maryland wine tax rate of \$0.40 per gallon
- 10 Wine tax due (Multiply Line 8 by Line 9)
- 11 Maryland Pomace Brandy tax rate \$1.50
- 12 Pomace Brandy tax due (Multiply Line 10 x Line 11)
- 13 Total tax due (add line 6 and line 12)

Page 2 – Each Wine Sale to Consumers

Column	Line	
A	1-14	Date of sale of wine to consumer
B	1-14	Date of shipment of wine to consumer
C	1-14	Brand of wine sold. State name of each brand of wine and varietal 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 sold to address of consumer shipped to

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.

Mail tax return to:

Comptroller of Maryland
 Revenue Administration Division
 Alcohol Tax
 P.O. Box 2999
 Annapolis, Maryland 21404

For more information:

Telephone: 410-260-7127 or 1-800-638-2937
 Fax: 410-260-7924
www.marylandtaxes.com