

Bulletin



Comptroller of Maryland • Alcohol and Tobacco Tax Division • Goldstein Treasury Building • P.O. Box 2999
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World Wide Web: www.marylandtaxes.com

No. AB-34

March 6, 2002

TO: Holders of Non-Resident Dealer Permits

SUBJECT: Invoicing of Alcoholic Beverages to Maryland Wholesalers

Our records reflect that you currently hold a Maryland non-resident dealer permit which authorizes you to make sales and shipments of beer, wine, and/or distilled spirits from a location outside this state to designated licensed wholesalers in this state.

It is the historic policy of this office that a separate non-resident dealer permit be required for each name, trade name (if applicable), and/or address in which alcoholic beverages are invoiced to Maryland wholesalers. There must be a one-to-one relationship between the permit and the invoice that is used. All information must be identical. Multiple names or trade names are not permitted on the same invoice or permit. If an entity invoices from more than one location, or uses multiple trade names for invoicing, then separate non-resident dealer permits and supporting materials are required. (Note this requirement refers to the invoice address only, not the actual shipping address which may be different.)

In the course of conducting recent audits and other investigations, it has been noted that a number of non-resident dealers are not following this practice. Although a "sample" invoice was submitted when the original non-resident dealer permit application was filed, over the course of time the invoice itself and/or the name/trade name on the permit may have changed. It is

imperative that this exact match occur so we can assure that only properly licensed entities are shown shipping into Maryland.

You are asked to examine your current invoice practices in view of the way your permit is now issued. (On the reverse side of this notice is a mailing label that shows how your current name, trade name, and address are reflected in our files and on your permit. You can also check the status of your permit and any other license or permit issued by this office on our website at <https://interactive.marylandtaxes.com/licprt/>). If there are any discrepancies, you must modify your invoice and/or change your name/address accordingly. Failure to do so could result in special assessments for invoicing in a name or address for which a permit has not been issued. It could also create unnecessary issues for your Maryland wholesaler(s) who are required to assure that they only receive product from licensed entities.

Your cooperation in this matter is appreciated. If you have any questions or require assistance, please contact Ms. Christie Mattox at 410-260-7312 or Ms. Linda Bates at 410-260-7532.

Charles W. Ehart, DPA
Director
Alcohol and Tobacco Tax Division

For the deaf and hard of hearing: TTY users call via Maryland Relay at 711 in Maryland or 1-800-735-2258 from elsewhere. TTY: 410-767-1967 (Baltimore metro area). If you need a reasonable accommodation for a disability, please contact us before you visit. If you need the information in this publication in an alternate format, contact the Comptroller's Office.