

**STORAGE REPORT
OF BEER, WINE, AND
DISTILLED SPIRITS
INSTRUCTIONS**

GENERAL INSTRUCTIONS

1. Form must be signed by the owner, partner or officer.
2. Completed forms must be received no later than the 15th day of the month following the report month **A report must be filed even if you had no activity in the report month.**
3. Notice to Permit Holders:
 - A. Public Storage (**PS**) and Public Storage and Transportation (**ST**) permit holders
 - 1) May only store for one of the following persons or entities who holds title to the alcoholic beverages:
 - a. The holder of a Wholesale, Manufacturer, or Class E, F, or G license issued by the state of Maryland.
 - b. The holder of a retail license issued by a local board of license commissioners in Maryland.
 - c. The holder of an import-export permit issued by the state of Maryland (Note: all alcoholic beverages stored under an import-export permit must be subsequently shipped outside of Maryland and may not be consigned, delivered or sold to any person in Maryland).
 - d. The holder of a non-resident dealer storage permit issued by the state of Maryland.
 - 2) Do Not Report product held in United States Customs bond. However, product removed from the bonded portion of your warehouse to the general warehouse must be reported as an acquisition on form COM/RAD-027-1.
 - 3) **Definitions:**
 - a. Storage: Is the placement of alcoholic beverages in your warehouse for the account of other persons. Alcoholic beverages remaining in your warehouse for more than 48 hours constitutes storage. Alcoholic beverages in your warehouse for less than 48 hours and for redistribution purposes do not constitute storage and need not be listed except as designated by the Alcohol Tax office.
 - b. Package: A package is a standard designation of the container: case, keg, barrel, etc. Use abbreviations provided on form 027-1.
 - B. Non-Resident Storage (NS) and Import and Export (IE) permit holders
 - 1) May only store alcoholic beverages in a public storage warehouse licensed by the Alcohol Tax office except for alcoholic beverages stored in United States Customs Bond. If stored in Bond, so designate with the public storage warehouse name in column 4 of the MD form 027-1.
 - 2) Alcoholic beverages stored under an Import-Export permit must ultimately be shipped outside of Maryland and may not be consigned, delivered or sold to any person in Maryland.
 - 3) Alcoholic beverages stored under a Non-Resident Storage permit may be shipped outside of Maryland or to qualified licensees in Maryland, provided in the latter case the invoice is issued by the Non-Resident Dealer concurrent with the shipment.

Form COM/RAD-027:

This is the summary form of your activities. The figures on Line A (on-hand first of month) should agree with those on-Line E (on-hand end of month) of your previous month's report.

Calculate the total packages on the schedule COM/RAD-027-1 detailing product received and enter on COM/RAD-027 Line B by product type.

On line C add the product received to the product on hand and provide the total number of packages.

Calculate the total packages on the schedule COM/RAD-027-1 detailing product shipped and delivered and enter on COM/RAD-027 line D by product type.

On Line E provide the total number of packages by product type, on hand at the end of the reporting period.

Form COM/RAD-027-1:

Use a separate form for acquisitions received and dispositions shipped and delivered. Check Appropriate box on the form to designate activity type. If more space is needed for either schedule, use additional forms.

Column

- | | |
|-----------|---|
| 1 | Enter date of the transaction. |
| 2 | Enter the qualifying license or permit number for the account for whom you are storing or shipping alcoholic beverages. |
| 3 | Enter your receipt or other reference number. |
| 4 | PS and ST permit holders must list the name and license or permit number of the entity from whom you received alcoholic beverages. NS and IE permit holders must list the name and license number of the storage warehouse where your alcoholic beverages are being received for storage. For product shipped, indicate the name, city and state of the consignee to whom you shipped or delivered alcoholic beverages on behalf of a license or permit holder. |
| 5, 6, & 7 | Indicate in the appropriate column, total number of packages for beer, wine and/or spirits. |

For more information:

Comptroller of Maryland
Revenue Administration Division
Returns Processing
Alcohol Tax Office
PO Box 2999
Annapolis, MD. 21404-2999

www.marylandtaxes.gov

Telephone: 410-260-7127 or 800-638-2937

Fax: 410-260-7924