

MARYLAND FORM 376 BREWERY TAX RETURN



193760049

Name		MD License Number	
Trade Name		PERIOD ENDING (MM/YYYY)	
Street Address	City	State	Zip Code +4
Email Address			

**Amended Return/
Schedule**

OFFICE USE ONLY

Check Number _____
Amount \$ _____
Deposit Date _____

Beer Inventory and Acquisitions

1. On hand beer at beginning of reporting period 1. _____
2. Products produced by fermentation during reporting period 2. _____
3. Beer received in bond 3. _____
4. Contracted beer acquisitions during reporting period (Schedule A) 4. _____
5. Total beer received from authorized permit holder 5. _____
6. Beer received other than above 6. _____
7. Add Lines 2 through 6 - Beer additions during reporting period 7. _____
8. Contract Beer delivered to brand owner (Schedule F) 8. _____
9. **Total Beer for this brewery** (Subtract line 8 from line 7) 9. _____
10. Adjustments to beer inventory 10. _____
11. Total beer additions plus beer on hand (Add lines 1, 9 and 10) 11. _____

Cider And Mead

12. Report total Cider gallons included in production above 12. _____
13. Report total Mead gallons included in production above 13. _____

Beer Dispositions

14. Removed for sale or transfer to manufacturers, wholesalers and authorized dealers (Schedule D, E & F) 14. _____
15. Removed tax-determined for consumption or sale to tavern/taproom on brewery premises. 15. _____
- A. Taproom Sales on site consumption 15A.** _____
- B. Sales Off site consumption 15B. _____
16. Recorded losses due to theft 16. _____
17. Beer dispositions other than above 17. _____
18. Total Lines 14 through 17 18. _____
19. Tax-paid beer returned to brewery 19. _____
20. Total Beer Gallons removed (subtract line 19 from 18) 20. _____
21. Total beer on hand end of period 21. _____
22. Unaccountable difference (negative or positive) 22. _____

Beer Tax Determination

23. Total Gallons from Line 20 plus line 22 if positive 23. _____
24. **A. Shipments out-of-State (Attach schedule E) 24A.** _____
- B. Contract beer delivered to brand owner (Schedule F) . 24B.** _____
- C. Other Adjustments (Attach explanation) 24C.** _____
25. Total lines 24A, 24B and 24C 25. _____
26. Subtract line 25 from line 23 26. _____
27. Beer tax per gallon X \$ 0.09 27. **X** _____ **0.09**
28. **Beer tax due** multiply line 26 by line 27. Remit this amount with the tax return. 28. _____

Affidavit

I do solemnly declare and affirm under penalties of perjury that the contents of the forgoing documents are true and correct to the best of my knowledge, information and belief.

Signature

Title-Owner, Partner, Officer

Date

Print Name

Beer Inventory and Acquisitions

Line

1. Report beer inventory as of the beginning of the reporting period. This should match the gallons reported on line 21 for the prior period.
2. Report production by fermentation by the license holder at the brewery location or location authorized for brewing and bottling in gallons.
3. Report beer received at brewery from pilot brewery of same brand owner
4. Enter all beer received from contracted agreements with licensed M5, M6, M7, M8 and authorized ND permit holders. Provide complete listing of contract beer acquisitions by supplier using form 030 Schedule A Brewer's Report of Beer Acquisitions
5. Report beer imported from an authorized ND permit holder
6. Report any beer acquisitions not included above
7. Enter sum of **lines 2 through line 6**
8. Enter total gallons of beer reported on Form 030 Schedule F Contracted Beer Dispositions to Brand Owner. Provide complete listing of contract beer deliveries by consignee on form 030. This should match the gallons reported on line 24B.
9. Enter the total of **line 7** minus **line 8**
10. Enter any adjustments to inventory such as additions disclosed by inventory
11. Enter the total of **line 1, line 9** and **line 10**

Cider and Mead

12. Enter total Cider gallons produced by fermentation during reporting period
13. Enter total Mead gallons produced by fermentation during reporting period

Beer Dispositions

14. Enter on **line 14** the total gallons of beer removed for consumption, sale or transfer. Provide appropriate schedules for deliveries to wholesalers, manufacturers and other authorized dealers as follows:

Schedule D	Sales to MD Wholesalers
Schedule E	Sales to Out-of-State
Schedule F	Contract beer transferred to MD brand owner
15. Enter the total of beer removed tax-determined for use in the Taproom/tavern on the brewery premise. Attach Form 037-2 (Line 15 equals 15A plus 15B)
 - 15A. Report Taproom sales consumed on premises
 - 15B. Report sales of packaged goods for off-site consumption
16. Report any beer gallons lost as a result of theft
17. Enter beer gallons sold or transferred for any purpose other than the listed dispositions.
18. Add **lines 14 through 17** and enter the total here
19. Report all tax-paid beer returned to the brewery during the reporting period.

20. Subtract **line 19** from **line 18** and enter the total
21. Enter the total gallons of beer on hand at the end of the reporting period.
22. Subtract from **line 11**, the total of **line 20** plus **line 21** (the result could be either positive or negative) Enter the figure.

Beer Tax Determination

23. Enter sum of **line 20** and **line 22** if positive.
24. Enter on **line A** the total gallons of beer sold and shipped to out-of-state entities authorized to receive it. Detail must be provided on the accompanying form 030 Schedule E for each sale and shipment.

Enter on **line B** the total gallons of beer delivered to contracted beer brand owner. This should match gallons reported on line 8. Detail must be provided on the accompanying form 030 Schedule F for each delivery.

Enter on line C other adjustments to Maryland taxable beer gallons, such as beer dispositions on which Maryland Beer tax is not due, or acquisitions on which Maryland beer tax must be computed and paid.
25. Enter the sum of **line 24A, 24B and 24C**
26. Enter the total of **line 23** plus or minus **line 25**
27. Maryland beer tax rate is \$0.09 per gallon.
28. Multiply the gallons on **line 26** by the tax rate on **line 27** and enter the results. This is the amount of tax to be remitted along with the completed and properly signed tax return.

NOTE: This report and necessary schedules shall be filed together on or before your due date. Retain a copy for your records. File your return electronically at <https://interactive.marylandtaxes.gov/bServices/AlcoholEfile/Default.aspx>

Payment can be made by direct debit at www.marylandtaxes.gov or by check or money order payable to "Comptroller of Maryland".

Amended Return/Schedules

Place an X in this box if you are making changes to a previously filed return/schedule.

QUARTERLY Tax Period	Due Dates
January-March	Due April 10th
April-June	Due July 10th
July -September	Due October 10th
October - December	Due January 10th

Contact Information

Comptroller of Maryland
Revenue Administration Division
Returns Processing
Alcohol Tax Office
PO Box 2999
Annapolis, MD 21404-2999
Phone: 410-260-7127 or 800-638-2937
Fax: 410-260-7924