

---

# REQUIRED FORMS BY LICENSE/ PERMIT TYPE

---

[Alcohol Tax Forms \(marylandtaxes.gov\)](http://marylandtaxes.gov)

## Licenses - In State activity

### **Manufacturer Class 1 Distillery (M1)** {Cannot sell to Retail}

Filing Frequency: Quarterly 15<sup>th</sup>/ Monthly 20<sup>th</sup> based on reported amount

#### **Required Forms**

##### **Primary form:**

- 034 Manufacturer's & Wholesalers of Distilled Spirits & Wine Tax Return

##### **Secondary forms:**

- 034-1 Report of Wine & Distilled Spirits Activity
- 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision
- 034-10 Report of Wine & Distilled Spirits Samples

### **Manufacturers Class 2 Rectifying (M2)** {Cannot sell to Retail}

Filing Frequency: Quarterly 15<sup>th</sup>/ Monthly 20<sup>th</sup> based on reported amount

#### **Required Forms**

##### **Primary form:**

- 034 Manufacturer's & Wholesalers of Distilled Spirits & Wine Tax Return

##### **Secondary forms:**

- 034-1 Report of Wine & Distilled Spirits Activity
- 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision
- 034-10 Report of Wine & Distilled Spirits Samples

### **Manufacturers Class 3 Winery (M3)** {Cannot sell to Retail}

Filing Frequency: Quarterly 15<sup>th</sup>/ Monthly 20<sup>th</sup> based on reported amount

#### **Required Forms**

##### **Primary form:**

- 034 Manufacturer's & Wholesalers of Distilled Spirits & Wine Tax Return

##### **Secondary forms:**

- 034-1 Report of Wine & Distilled Spirits Activity

- 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision
- 034-10 Report of Wine & Distilled Spirits Samples

**Manufacturer Class 4 Limited Winery (M4)** {Cannot sell to Retail}

Filing Frequency: Quarterly 15<sup>th</sup>/ Monthly 20<sup>th</sup> based on reported amount

**Required Forms**

**Primary form:**

- 034 Manufacturer's & Wholesalers of Distilled Spirits & Wine Tax Return

**Secondary forms:**

- 034-1 Report of Wine & Distilled Spirits Activity
- 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision
- 034-10 Report of Wine & Distilled Spirits Samples

**Manufacturers Class 5 Brewery (M5)** {Can only sell to Wholesalers}

Filing Frequency: Quarterly, 10th of month following the close of the quarter

**Required Forms**

**Primary form:**

- 376 Brewery Tax Return

**Secondary forms:**

- 030 Schedule of Acquisitions/ Dispositions
- 037-2 Recapitulation of Beer Deliveries in Gallons to Retailers by Political Subdivision

**Manufacturers Class 6 Pub Brewery (M6)** {Can only sell to Retailers}

Filing Frequency: Quarterly, 10th of month following the close of the quarter

**Required Forms**

**Primary form:**

- 376 Brewery Tax Return

**Secondary forms:**

- 030 Schedule of Acquisitions/ Dispositions
- 037-2 Recapitulation of Beer Deliveries in Gallons to Retailers by Political Subdivision

**Manufacturers Class 7 Micro Brewery (M7)** {Can sell to Wholesalers and/ or Retailers}

Filing Frequency: Quarterly, 10th of month following the close of the quarter

**Required Forms**

**Primary form:**

- 376 Brewery Tax Return

**Secondary forms:**

- 030 Schedule of Acquisitions/ Dispositions

- 037-2 Recapitulation of Beer Deliveries in Gallons to Retailers by Political Subdivision

### **Farm Brewery (M8)**

Filing Frequency: Quarterly, 10th of month following the close of the quarter

#### ***Required Forms***

##### **Primary form:**

- 376 Brewery Tax Return

##### **Secondary forms:**

- 030 Schedule of Acquisitions/ Dispositions
- 037-2 Recapitulation of Beer Deliveries in Gallons to Retailers by Political Subdivision

### **Limited Distillery (M9)**

Filing Frequency: Quarterly 15<sup>th</sup>/ Monthly 20<sup>th</sup> based on reported amount

#### ***Required Forms***

##### **Primary form:**

- 034 Manufacturer's & Wholesalers of Distilled Spirits & Wine Tax Return

##### **Secondary forms:**

- 034-1 Report of Wine & Distilled Spirits Activity
- 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision
- 034-10 Report of Wine & Distilled Spirits Samples

### **Wholesalers Class 1 Beer, Wine & Liquor (W1)**

#### **Wine and Liquor**

Filing Frequency: Quarterly 15<sup>th</sup>/ Monthly 20<sup>th</sup> based on reported amount

#### ***Required Forms***

##### **Primary forms:**

- 034 Manufacturer's & Wholesalers of Distilled Spirits & Wine Tax Return
- 034-1 Report of Wine & Distilled Spirits Activity
- 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision
- 034-10 Report of Wine & Distilled Spirits Samples

#### **Beer**

Filing Frequency: Monthly, 10th of Month following the report month

#### ***Required Forms***

##### **Primary forms:**

- 037 Wholesale's Monthly Beer Report
- 040 Request for Maryland Release of Foreign Beer

**Secondary forms:**

- 037-2 Recapitulation of Beer Deliveries in Gallons to Retailers by Political Subdivision
- 030 Schedule of Acquisitions/ Dispositions
- (Foreign Beer 040 only when bringing foreign beer into the state and beer brand must be approved by FED).

**Wholesalers Class 2 Wine & Liquor (W2)**

Filing Frequency: Quarterly 15<sup>th</sup>/ Monthly 20<sup>th</sup> based on reported amount

**Required Forms****Primary form:**

- 034 Manufacturer's & Wholesalers of Distilled Spirits & Wine Tax Return

**Secondary forms:**

- 034-1 Report of Wine & Distilled Spirits Activity
- 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision
- 034-10 Report of Wine & Distilled Spirits Samples

**Wholesalers Class 3 Beer & Wine (W3)****Wine**

Wine Filing Frequency: Quarterly 15<sup>th</sup>/ Monthly 20<sup>th</sup> based on reported amount

**Required Forms****Primary form:**

- 034 Manufacturer's & Wholesalers of Distilled Spirits & Wine Tax Return

**Secondary forms:**

- 034-1 Report of Wine & Distilled Spirits Activity
- 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision
- 034-10 Report of Wine & Distilled Spirits Samples

**Beer**

Beer Filing Frequency: Monthly, 10th of Month following the report month

**Required Forms****Primary form:**

- 037 Wholesale's Monthly Beer Report
- 040 Request for Maryland Release of Foreign Beer

**Secondary forms:**

- 037-2 Recapitulation of Beer Deliveries in Gallons to Retailers by Political Subdivision
- 030 Schedule of Acquisitions/ Dispositions

- (Foreign Beer 040 only when bringing foreign beer into the state and beer brand must be approved by FED).

#### **Wholesalers Class 4 Beer (W4)**

Filing Frequency: Monthly, 10th of Month following the report month

##### ***Required Forms***

###### **Primary forms:**

- 037 Wholesale's Monthly Beer Report
- 040 Request for Maryland Release of Foreign Beer

###### **Secondary forms:**

- 037-2 Recapitulation of Beer Deliveries in Gallons to Retailers by Political Subdivision
- 030 Schedule of Acquisitions/ Dispositions
- (Foreign Beer 040 only when bringing foreign beer into the state and beer brand must be approved by FED).

#### **Wholesalers Class 5 Wine (W5)**

Filing Frequency: Quarterly 15<sup>th</sup>/ Monthly 20<sup>th</sup> based on reported amount

##### ***Required Forms***

###### **Primary form:**

- 034 Manufacturer's & Wholesalers of Distilled Spirits & Wine Tax Return

###### **Secondary forms:**

- 034-1 Report of Wine & Distilled Spirits Activity
- 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision
- 034-10 Report of Wine & Distilled Spirits Samples

#### **Wholesalers Class 6 Limited Wine (W6)**

Filing Frequency: Quarterly 15<sup>th</sup>/ Monthly 20<sup>th</sup> based on reported amount

##### ***Required Forms***

###### **Primary form:**

- 034 Manufacturer's & Wholesalers of Distilled Spirits & Wine Tax Return

###### **Secondary forms:**

- 034-1 Report of Wine & Distilled Spirits Activity
- 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision
- 034-10 Report of Wine & Distilled Spirits Samples

### **Wholesaler Class 7 Limited Beer (W7)**

Filing Frequency: Monthly, 10th of Month following the report month

#### ***Required Forms***

##### **Primary form:**

- 037 Wholesale's Monthly Beer Report

##### **Secondary forms:**

- 030 Schedule of Acquisitions/ Dispositions
- 037-2 Recapitulation of Beer Deliveries in Gallons to Retailers by Political Subdivision

### **Wholesaler Class 8 Liquor (W8)**

Filing Frequency: Monthly 20th / Quarterly 15th, based on reported amount

#### ***Required Forms***

##### **Primary form:**

- 034 Manufacturer's & Wholesalers of Distilled Spirits & Wine Tax Return

##### **Secondary forms:**

- 034-1 Report of Wine & Distilled Spirits Activity
- 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision
- 034-10 Report of Wine & Distilled Spirits Samples

### **Class E Water Vessel (RE)**

Filing Frequency: Monthly, 25th of month following the report month

#### ***Required Forms***

##### **Primary form:**

- 317 Monthly Return of Alcoholic Beverage Sale in Maryland by Railroads Steamboats & Airplanes Operating within the Boundaries or Waters of the State of Maryland

### **Class F Railroad (RF)**

Filing Frequency: Monthly, 25th of month following the report month

#### ***Required Forms***

##### **Primary form:**

- 317 Monthly Return of Alcoholic Beverage Sale in Maryland by Railroads Steamboats & Airplanes Operating within the Boundaries or Waters of the State of Maryland

## **Class G Airplane (RG)**

Filing Frequency: Monthly, 25th of month following the report month

### ***Required Forms***

#### **Primary form:**

- 317 Monthly Return of Alcoholic Beverage Sale in Maryland by Railroads Steamboats & Airplanes Operating within the Boundaries or Waters of the State of Maryland

## **Permits**

### **Common Carrier Permit (CC)**

Filing Frequency: Monthly, 21st of month following the report month

### ***Required Forms***

#### **Primary form:**

- 363 Common Carrier Direct Wine Shipment Report

#### **Secondary form:**

- 363-1 Common Carrier Direct Wine Shipment Report

### **Direct Wine Shippers Permit (DW)**

Filing Frequency- Quarterly, 10th of month following report month

### ***Required Forms***

#### **Primary form:**

- 315 Direct Wine Shipper Tax Return

#### **Secondary form:**

- 315-1 Direct Wine Shipper Tax Return

### **Non-Resident Brewery Permit (NB)**

Filing Frequency: Monthly, 10th of month following report month

### ***Required Forms***

#### **Primary form:**

- 024 Non-Resident Winery, Distillery & Brewery Tax Return

#### **Secondary forms:**

- 024-1 Monthly Report of Deliveries to Maryland Retailers
- 037-2 Recapitulation of Beer Deliveries in Gallons to Retailers by Political Subdivision

### **Non-Resident Distillery Permit (NL)**

Filing Frequency: Monthly, 10th of month following the report month

### ***Required Forms***

#### **Primary form:**

- 024 Non-Resident Winery, Distillery & Brewery Tax Return

#### **Secondary forms:**

- 024-1 Monthly Report of Deliveries to Maryland Retailers

- 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision

### **Non-Resident Winery Permit (NW)**

Filing Frequency: Monthly, 10th of month following the report month

#### ***Required Forms***

##### **Primary form:**

- 024 Non-Resident Winery, Distillery & Brewery Tax Return

##### **Secondary forms:**

- 024-1 Monthly Report of Deliveries to Maryland Retailers
- 034-5 Recapitulation of Wine & Distilled Spirits Deliveries in Gallons to Retailers by Political Subdivision

### **Import & Export Permit (IE)**

Filing Frequency: Monthly, 15th of month following the report month

#### ***Required Forms***

##### **Primary form:**

- 27 Alcoholic Beverages Public Storage Report

##### **Secondary form:**

- 27-1 Storage Report of Beer, Wine, and Distilled Spirits

### **Public Storage & Transportation Permit (ST)**

Filing Frequency: Monthly, 15th of month following the report month

#### ***Required Forms***

##### **Primary form:**

- 027 Alcoholic Beverages Public Storage Report

##### **Secondary form:**

- 027-1 Storage Report of Beer, Wine, and Distilled Spirits

### **Public Storage Permit (PS)**

Filing Frequency: Monthly, 15th of month following the report month

#### ***Required Forms***

##### **Primary form:**

- 027 Alcoholic Beverages Public Storage Report

##### **Secondary form:**

- 027-1 Storage Report of Beer, Wine, and Distilled Spirits

### **Non-Resident Dealer Permit (ND)**

Filing Frequency: Monthly, 15th of month following the report month

#### ***Required Forms***

##### **Primary form:**

- 324 Resident/ Non-Resident Dealer Beer Tax Return



**Secondary form:**

- 030 Schedule of Acquisitions/ Dispositions

**Resident Dealer Permit (RD)**

Filing Frequency: Monthly, 15th of month following the report month

**Required Forms**

**Primary form:**

- 324 Resident/ Non-Resident Dealer Beer Tax Return

**Secondary form:**

- 030 Schedule of Acquisitions/ Dispositions

**Family Beer & Wine Permit (FP)**

Filing Frequency: Annually, 15th of October

**Required Forms**

**Primary form:**

- 532 Family Beer & Wine Facility Permit Report

**Secondary form:**

- 532-1 Family Beer & Wine Facility Detail Report

**National Family Beer and/ or Wine Exhibition Report Permit (WE)**

Filing Frequency: 30 Days from close of exhibition

**Required Forms**

**Primary form:**

- 532-2 National Family Beer and/or Wine Exhibition Return

**Charity Wine Auction Permit Holder Report (NA)**

Filing Frequency: Transitional

**Required Form**

**Primary form:**

- 533-1 Charity Wine Auction Permit Holder Return