

Direct Wine Shipper's Permit Application

Section 1 - Applicant Information

New Permit Renewal (Permit #) DW- _____

A.	Corporate Name and T/A of Wine Manufacturer		
B.	Name of Contact	Phone Number	Fax Number
	E-mail address		
C.	Mailing address		
	City	State	Zip
	If the mailing address is a P.O. Box provide physical location address		
D.			

Office Use Only

Number _____

Permit Year _____

Stub Number _____

Approved _____

Date _____

Check Number _____

Check Amount \$ _____

Deposit Date _____

E. Applicant is a:

- Corporation
 Limited Liability Co.
 Partnership
 Individual

Federal Identification Number

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Social Security Number

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Officers of Corporation, Limited Liability Company, or Partnership:

	1	2	3
Name			
Home Address			
Home Phone No.			
Social Security No.			

F. The applicant is a person licensed outside the State to engage in the manufacture of wine; or a holder of a Maryland Class 3 manufacturer's license or a Class 4 manufacturer's license: (submit a copy of your current license(s))

State of Issuance <small>(attach separate sheet, if needed)</small>	Type or Class	Expiration Date	License #
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G. Section 9-104 of Article 2B of the Annotated Code of Maryland titled "Workers' Compensation Compliance" requires the evidence of such compliance prior to the issuance of any permit. The applicant hereby affirms (complete one):

- a. Applicant is not an employer required to provide coverage by the Maryland Workers' Compensation Law; or
 b. Applicant is an employer required to provide employee coverage by the Maryland Workers' Compensation Law and has secured such coverage. As evidence of such coverage, list the name of insurance company and policy or binder number:

Name of Insurance Company	Policy or Binder Number
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Section 2 - Permit Information

- A. Does the applicant have a valid Maryland sales and use tax license? Yes No
 If you checked "Yes", enter Maryland Combined Registration Number here: _____
 If you checked "No", complete, sign and attach a Maryland Combined Registration Application with this application.
- B. Has the applicant ever been convicted of a felony by any state or federal court? Yes No
- C. Has the applicant ever been convicted of a violation of the laws of the United States, Maryland, or any other state concerning alcoholic beverages, gaming, or gambling? Yes No
 (If yes, explain in detail on a separate sheet)
- D. Does the applicant agree to conform to all the laws, rules, and regulations of the State of Maryland relating to the business proposed under this permit? Yes No
- E. Does the applicant authorize the Comptroller of Maryland and the Comptroller's duly authorized personnel to search without warrant any vehicle, railroad car, vessel, aircraft, or premises used in the business to be conducted under this permit at any and all hours agreeable to the laws of the State of Maryland? Yes No
- F. Do you agree to file quarterly tax returns, and remit sales tax and pay alcoholic beverage tax due on sales to consumers in Maryland? If you check "No" to this question, this application cannot be approved. Yes No
- G. Do you have a Federal Basic Permit issued by the Alcohol and Tobacco Tax and Trade Bureau (TTB)? (Submit a copy of your Federal Basic Permit) Yes No
- H. Do you agree to deliver wine to a Maryland consumer through a common carrier who has been issued a permit by the Comptroller of Maryland? Yes No
- I. Does the applicant have a financial interest in a Maryland alcoholic beverages retailer? If yes, please provide an explanation. Yes No

Section 3 - Affidavit of Direct Wine Shipper's Permit Applicant

I do solemnly declare and affirm, under penalty of perjury, that the contents of the foregoing document are true and correct to the best of my knowledge, information, and belief.

Signature of Owner, Partner, or Corporate Officer

Type or Print Name of Owner, Partner, or Corporate Officer

Title

Date

Section 4 - Direct Wine Shipper Permit - Requirements

1. The holder of a direct wine shipper's permit may only sell wine to a personal consumer who is at least 21 years of age, is a resident of Maryland, and who purchases wine for personal consumption only and not for resale or other commercial purposes.
2. A direct wine shipper's permit entitles the holder to sell its own manufactured wine through the holder of a common carrier permit to a Maryland consumer by receiving and filling orders that the consumer transmits by electronic or other means.
3. The term of a direct wine shipper's permit is one year and begins on July 1st. The permit must be renewed annually.
4. A direct wine shipper shall:
 - a. Ensure that all containers of wine shipped directly to a consumer in the State are conspicuously labeled with:
 - (i) The name of the direct wine shipper;
 - (ii) The name and address of the consumer who is the intended recipient; and
 - (iii) The words "Contains Alcohol: Signature of Person at Least 21 Years of Age Required for Delivery".
 - b. File a quarterly alcoholic beverage tax return and a quarterly sales and use tax return with the Comptroller of Maryland, and collect and remit sales tax and pay alcoholic beverage tax due on sales to consumers in Maryland. The alcoholic beverage tax return must state the total amount of wine, by type, shipped into the State, the price charged, and the name and address of each purchaser.
 - c. Post security for the alcoholic beverage tax in the amount of at least \$1,000 if the applicant is an out-of-state manufacturer of wine. Existing bonds for Maryland wine manufacturers may be adjusted based on tax returns filed.
 - d. Maintain for a period of 3 years complete and accurate records of all information needed to verify compliance with the requirements of the Direct Wine Shipper's Permit.

- e. Allow the Comptroller of Maryland to perform an audit of the direct wine shipper's records on request.
 - f. Consent to the jurisdiction of the Comptroller of Maryland or other State unit and the State courts concerning enforcement of the Direct Wine Shipper's Permit and any related law.
5. A direct wine shipper may not:
 - a. Ship more than 18 9-liter cases of wine annually to a single delivery address.
 - b. Cause wine to be delivered on Sunday to an address in the State.
 6. "Wine" means any fermented beverage, including light wines, and wines the alcohol content of which has been fortified by the addition of alcohol, spirits, or other ingredients.
 7. See Administrative Release No. AB-42 for additional information.

Section 5 - Application Instructions

1. Submit the \$200.00 annual permit fee with the application. Permit fees are not pro-rated.
2. Incomplete applications will be rejected and returned.
3. Make checks payable to "Comptroller of Maryland."
4. Sign, date and mail your application to:

Comptroller of Maryland
Revenue Administration Division
Licensing and Registration
P.O. Box 2999
Annapolis, MD 21404-2999

For more information:

Telephone: 410-260-7980, 1-888-784-0142
Fax: 410-974-3201
<http://compnet.comp.state.md.us>
<http://www.marylandtaxes.com>