



TTB Public Guidance

February 23, 2015

How do I file Excise Tax Returns and Wine Operations Reports annually?

Wineries meeting certain eligibility requirements may file the Excise Tax Return ([TTB Form 5000.24](#)) and the Report of Wine Premises Operations ([TTB Form 5120.17](#)) annually. The requirements for each form are discussed separately below.

Eligibility for Annual Filing of Excise Tax Returns

Instead of filing excise tax returns semi-monthly or quarterly, some wineries may file annually provided they meet the following requirements, found in [27 CFR 24.271](#))

- The winery was not liable for more than \$1,000 in taxes with respect to wine imposed by 26 U.S.C. 5041 and 7652 in the preceding calendar year; and
- The winery reasonably expects to be liable for not more than \$1,000 in such taxes during the current calendar year.

Winery proprietors who meet these eligibility requirements and who choose to use these annual return periods must file the Excise Tax Return ([TTB Form 5000.24](#)) and remittance within 14 days after the last day of the calendar year. Additional information about the payment of wine excise tax may be found at [27 CFR 24, subpart N](#).

Eligibility for Annual Filing of the Report of Wine Premises Operations

In accordance with [27 CFR 24.300\(g\)](#), proprietors of bonded wine premises operations must file the Report of Wine Premises Operations ([TTB Form 5120.17](#)) either monthly, quarterly, or annually. To qualify to file annually, a proprietor must:

- File the Excise Tax Return ([TTB Form 5000.24](#)) annually in accordance with [§ 24.271](#), and
- Not expect the total of all bulk and bottled wine to exceed 20,000 gallons for any one month during the calendar year.

Not being eligible to file an annual Excise Tax Return means you are not eligible to file an annual Report of Wine Premises Operations. You also need to make sure you do not have more than 20,000 gallons of wine in any month. If you are eligible to file an annual Report of Wine Premises Operations, it is due January 15th of the year following the report year.

You may file both the [Excise Tax Return \(TTB Form 5000.24\)](#) and [Report of Wine Premises Operations \(TTB Form 5120.17\)](#) electronically [using Pay.Gov](#), or you may download, complete and mail them to the addresses listed in the instructions on the forms.