

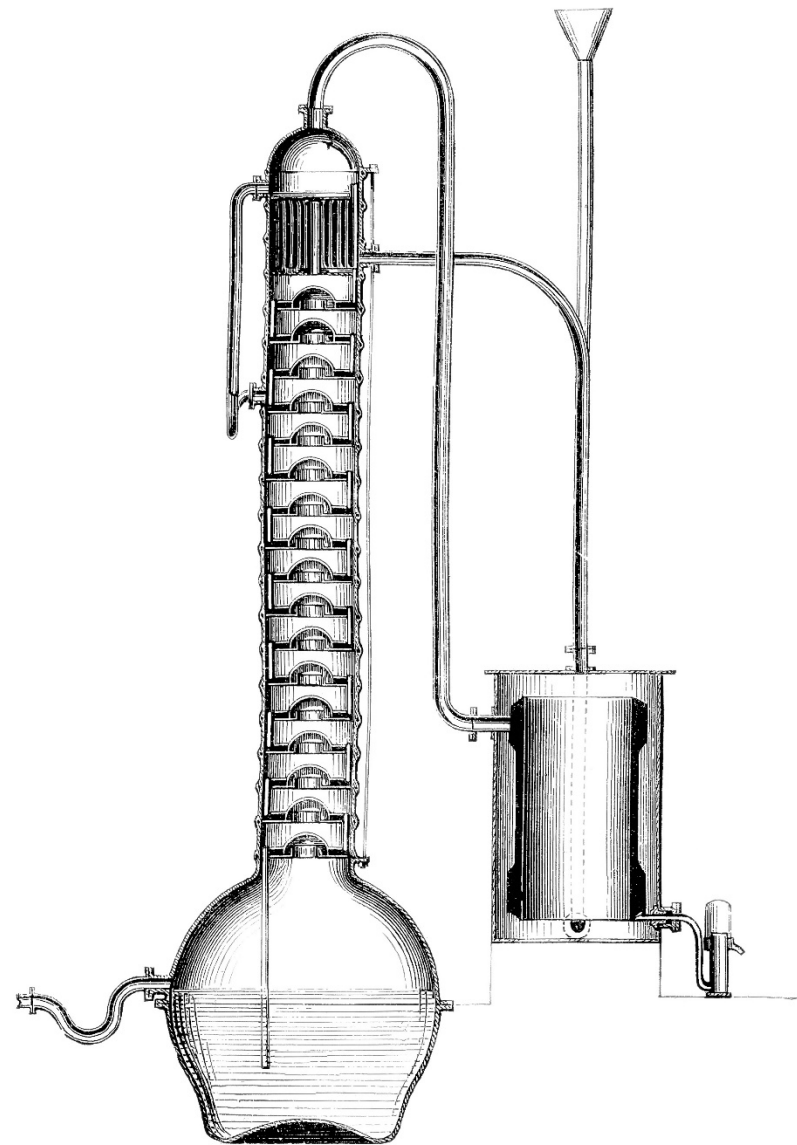


TTB Bootcamp for Distillers

2020 ADI Virtual Craft Spirits Conference

Records, Reports, & Returns

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TTB Specialist
National Revenue Center






TTB Disclaimer

Notice:

- This information is being presented to help the public to understand and comply with the laws and regulations that the Alcohol and Tobacco Tax and Trade Bureau (TTB) administers.
- It is not intended to establish any new, or change any existing, definitions, interpretations, standards, or procedures regarding those laws and regulations.
- In addition, this presentation may be made obsolete by changes in laws and regulations.
- Please consult the applicable laws and regulations for the most current requirements.



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TTB Alcohol and Tobacco Tax and Trade Bureau
U.S. Department of the Treasury

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Nonbeverage Alcohol	Regulations	Pay.gov	COLAs Online	Offers in Compromise
Tobacco	Rulings	Tax Due Dates	Formulas Online	Investigations
Formulation	Procedures	Tax Rates	Pay.gov	Audits
Labeling	Industry Circulars	Preparing Returns	Public COLA Registry	Tax Services
Advertising	Federal Register	File Disaster Claims	Online Help Center	Beverage Alcohol
Market Compliance	Publications	Special Occupational Taxes		Product Diversion
Trade Practices	Other Guidance			Tobacco Diversion
International Affairs				
Firearms and Ammunition				

<https://www.ttb.gov/index.shtml>



Using TTB.gov

Please visit our [COVID-19](#) page for all TTB guidance related to COVID-19

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Finding Color Coded Reports

Operational Reports Tutorials

These tutorials guide you through the various form fields. You may also conveniently file these reports electronically using [Pay.gov](https://www.pay.gov).

- [5110.11](#) – Monthly Report of Storage Operations
- [5110.28](#) – Monthly Report of Processing Operations
- [5110.40](#) – Monthly Report of Production Operations
- [5110.43](#) – Monthly Report of Processing (Denaturing) Operations
- [5120.17](#) – Report of Wine Premises Operation
- [5130.9](#) – Brewer's Report of Operations
- [5620.8b](#) – Claim – Alcohol and Tobacco Tax and Trade Bureau Taxes

TTB Form 5110.11

[Before you begin](#)

[FAQ](#)

[Form 5110.11](#)

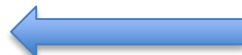
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To view copies of the color coded forms click on helpful hints



Records, Reports & Returns

Records

Operations
Report

Excise Tax
Return



Records

- **27 CFR Part 19 DISTILLED SPIRITS PLANTS**
- **Some of your internal records include:**
 - Records start from the receipt of materials
 - Gauge record requirements
 - Records transferring product from area to area
 - Records for each area
 - Records are required for everything from production to the product going out the door



Records, Reports & Returns

Records

Operations
Report

Excise Tax
Return



Reporting Requirements

- Reporting Requirements for Operation Reports
 - Due the 15th of the month
 - All required reports must be filed monthly,
 - Even if no activity
 - Approved -Distiller
 - must file Production report TTB F 5110.40
 - Approved -Warehouseman
 - must file the Storage Report TTB F 5110.11

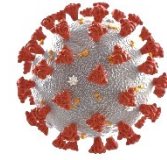


Reporting Requirements

- Approved Bottler, Processor or Rectifier
 - must file the Processing Report TTB F 5110.28
- Approved Denaturing Spirits (Industrial)
 - must file the Processing (Denaturing) Report TTB F 5110.43



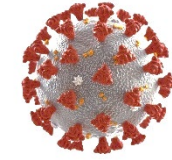
COVID-19 Postponed Due Dates



- Due to COVID-19 we have postponed operational report due dates for 90-days where the original due date falls on or after March 1, 2020, through July 1, 2020
- See [TTB Industry Circular 2020–2](#)
- TTB will re-evaluate the terms of this relief if circumstances warrant
- See [TTB Guidance 2020-4](#) for more information on how to report alcohol used to make Hand Sanitizer



COVID-19 Postponed Due Dates



Operational Report Due Dates

Report Period		Former Due Date	New Due Date	
Monthly	February	Feb 1 – 29	March 15	June 13
	March	March 1 - 31	April 15	July 14
	April	April 1 – 30	May 15	August 13
	May	May 1 – 31	June 15	September 13
Quarterly	First Quarter	Jan 1 – March 31	April 15	July 14



Approved Basic Permit

7. PERMIT GRANTED FOR (ONE TYPE OF OPERATION ONLY)

Pursuant to the application of the date indicated in item 4, you are authorized and permitted to engage, at the above address, in the business of:

- a. Distilled Spirits - distiller rectifier (processor) warehouseman and/or warehouseman and bottler and while so engaged, to sell, offer or deliver for sale, contract to sell or ship, in interstate or foreign commerce, the distilled spirits so distilled or rectified, or warehoused and bottled, or the wines so rectified,
- b. Wine - producer and blender blender and while so engaged, to sell, offer or deliver for sale, contract to sell or ship, in interstate or foreign commerce, the wine so produced or blended,
- c. Importer - importing into the United States the following alcoholic beverages:
while so engaged, to sell, offer to deliver for sale, contract to sell or ship, in interstate or foreign commerce, the alcoholic beverages so imported,
- d. Wholesaler - Purchasing for resale at wholesale the following alcoholic beverages:
while so engaged, to receive or to sell, offer or deliver for sale, contract to sell or ship, in interstate or foreign commerce, the alcoholic beverages so purchased.



Distillery Areas

- Each report matches up to a section of your distillery
- **Production area:** Where the still is located and where the spirits come into existence
- **Storage area:** Designated area to store product. Can be for a short period or for years
- **Processing area:** Where most of the blending, bottling and bottle storage occurs



Monthly Report of Production Operations: TTB F 5110.40

- Shows when the product comes off the still
- Shows where the product goes after production
- How the product is classified
- What materials were **used** to make the product



Monthly Report of Production Operations: TTB F 5110.40

Production Report F 5110.40

Storage Report F5110.11

Processing Report F 5110.28

Excise Tax Return

Both the Storage and Processing Report

OMB No. 1513-0047 (09/30/2009)

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) MONTHLY REPORT OF PRODUCTION OPERATIONS (PREPARE IN DUPLICATE, SEE INSTRUCTIONS BELOW)		1. NAME OF PROPRIETOR	3. MONTH AND YEAR
		4. LOCATION OF PLANT	5. PLANT NUMBER DSP

PART I - TRANSACTIONS

TRANSACTION (a)	PROOF GALLONS										
	WHISKY		BRANDY		RUM (f)	GIN (g)	VODKA (h)	ALCOHOL AND SPIRITS		OTHER (Identify) (k)	TOTAL (l)
	160° AND UNDER (b)	OVER 160° (c)	170° AND UNDER (d)	OVER 170° (e)				190° AND OVER (Distillation Proof) (i)	UNDER 190° (Distillation Proof) (j)		
1. TAX PAYMENT	TO SHOW ON TAX RETURN WHEN PRODUCT WAS REMOVED FROM PRODUCTION ACCOUNT										
2. USE OF U.S.											
3. HOSPITAL, SCIENTIFIC, OR EDUCATIONAL USE ¹											
4. EXPORT											
5. TRANSFER TO FOREIGN TRADE ZONE											
6. TRANSFER TO CMBW											
7. USE AS SUPPLIES ON VESSELS OR AIRCRAFT											
8. USE IN WINE PRODUCTION											
9. ENTERED IN PROCESSING ACCOUNT	MUST BE EQUAL OR LESS THAN AMOUNT ON LINE 2 (c) PROCESSING REPORT										
10. ENTERED FOR TRANSFER IN BOND											
11. ENTERED IN STORAGE ACCOUNT	MUST BE EQUAL OR LESS THAN AMOUNT ON LINE 2 STORAGE REPORT										
12. WITHDRAWN FOR RESEARCH, DEVELOPMENT, OR TESTING ²											
13.											
14. PRODUCED (Total, Lines 1 through 13)	Part III Line 1-3		Part III Line 4		Part IV Line 1 & 2		Part IV Line 3-4		Part II		
15. RECEIVED FOR REDISTILLATION ³	INCLUDE LINE 18 OF STORAGE REPORT AND LINE 17 & 37 OF PROCESSING REPORT ON THIS LINE										
16. ⁴											
17. PHYSICAL INVENTORY END OF CALENDAR QUARTER	(a) RECEIVED FOR REDISTILLATION ⁵		(b) UNFINISHED SPIRITS								

PART II - PRODUCTION OF ALCOHOL AND SPIRITS OF 190° OR MORE OF PROOF, BY KIND OF MATERIAL USED		PART III - PRODUCTION OF WHISKY BY KIND AND COOPERAGE USED			PART IV - PRODUCTION OF BRANDY BY KIND			PART V - USED IN REDISTILLATION	
KIND OF MATERIAL (a)	PROOF GALLONS (b)	KIND (a)	PROOF GALLONS NEW COOPERAGE (b)	PROOF GALLONS USED COOPERAGE (c)	PROOF GALLONS DEPOSITED IN TANKS (d)	KIND (a)	PROOF GALLON (b)	KIND OF SPIRITS ⁶ (a)	PROOF GALLON (b)
1. GRAIN		1. BOURBON				1. GRAPE BRANDY		1.	
2. FRUIT		2. CORN				2. ALL OTHER BRANDY		2.	
3. MOLASSES		3. RYE				3. NEUTRAL GRAPE BRANDY		3.	
4. ETHYL SULFATE		4. LIGHT				4. ALL OTHER NEUTRAL BRANDY		4.	
5. ETHYLENE GAS		5.				5.		5.	
6. SULPHITE LIQUORS		6.				6.		6.	
7. FROM REDISTILLATION		7.				7.		7.	
8.		8.				8.		8.	

¹ Use the value corresponding to the appropriate column in the table below.

² Use the value corresponding to the appropriate column in the table below.

³ Use the value corresponding to the appropriate column in the table below.

⁴ Use the value corresponding to the appropriate column in the table below.

⁵ Use the value corresponding to the appropriate column in the table below.

⁶ Use the value corresponding to the appropriate column in the table below.

TTB F 5110.40 (01/20)



KIND (B)	PART VI - MATERIALS USED			
	USED IN PRODUCTION OF DISTILLED SPIRITS		USED IN MANUFACTURE OF SUBSTANCES OTHER THAN DISTILLED SPIRITS, IN PROCESSES YIELDING DISTILLED SPIRITS AS A BY-PRODUCT	
	POUNDS (S)	GALLONS (G)	POUNDS (S)	GALLONS (G)
GRAIN AND GRAIN PRODUCTS				
1. CORN				
2. RYE				
3. WALT				
4. WHEAT				
5. BORGHEIM GRAIN				
6. BARLEY				
7.				
8.				
FRUIT AND WHEAT PRODUCTS				
9. GRAPE				
10.				
11.				
12.				
13.				
14.				
CANE AND CANE PRODUCTS				
15. MOLASSES				
16.				
17.				
18.				
OTHER MATERIALS				
19. ETHYL SULFATE				
20. ETHYLENE GAS				
21. SULFATE LIQUORS				
22. BUTANE GAS				
23.				

List all the ingredients used to make the products that have been listed on the front of this form.

Under penalty of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete and is supported by true, correct, and complete commercial records which are available for inspection.

DATE	PREPARED BY	BY (signature and title)
------	-------------	--------------------------

INSTRUCTIONS

Every proprietor of a distilled spirits plant must prepare this form monthly, in duplicate. Forward the original to the Director, National Revenue Center, 150 Main St., 1st Floor, Concord, NH 03301-0203, not later than the 15th day of the month following that for which the report is rendered. The remaining copy must be retained by the proprietor.

PAPERWORK REDUCTION ACT NOTICE

This information collection request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information collection is to monitor the operations of industries regulated by TTB. The information is required to verify unusual activities, errors, and omissions on business committees. The information is mandatory by statute (26 U.S.C. 5207).

The estimated average burden associated with this collection of information is 2 hours per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden should be addressed to the Reports Management Office, Regulations and Publics Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 20220.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.



Monthly Report of Storage Operations: TTB F 5110.11

- Shows product coming from the production area
- Shows product received onto the distillery premise
- Shows where the product goes to after storing it
- Your “on hand” beginning and “on hand” ending will show if you are storing for longer periods
- There is no time limit for how long something sits in this area before you have to report it, whether you store something briefly or for years



Monthly Report in Storage Operations: TTB F 5110.11

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)		REPORT COVERS		MONTH AND YEAR												
MONTHLY REPORT OF STORAGE OPERATIONS		<input type="checkbox"/> DOMESTIC SPIRITS AND ALL WINES <input type="checkbox"/> IMPORTED SPIRITS <input type="checkbox"/> PUERTO RICAN SPIRITS <input type="checkbox"/> VIRGIN ISLANDS SPIRITS														
INSTRUCTIONS Every proprietor as a warehouseman must prepare this form monthly, in duplicate. Forward the original to the Director, National Revenue Center, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215, not later than the 15th day of the month following that for which the report is rendered.		The remaining copy must be retained by the proprietor. Separate reports must be prepared for domestic spirits, imported spirits, Puerto Rican spirits, and spirits from the U.S. Virgin Islands. Denaturing operations must be reported on TTB F 5110.43.		NAME OF PROPRIETOR _____ EIN _____ LOCATION OF PLANT _____ PLANT NUMBER DSP- _____												
TRANSACTIONS (a)	WHISKY*		BRANDY		RUM			GIN		VODKA		ALCOHOL AND SPIRITS		OTHER (Identify)	WINE	TOTAL
	DISTILLED AT 160° AND UNDER (b)	DISTILLED AT OVER 160° (c)	DISTILLED AT 170° AND UNDER (d)	DISTILLED AT OVER 170° (e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1. On hand first of month	Line 23 on the previous report															
2. Decanted in bulk storage ¹	Line 11 Production Report and all Transfers in Bond															
3. Received from Customs custody																
4. Returned to bulk storage																
5.																
6. TOTAL (Lines 1 through 5)	Line 6 and Line 24 must always match															
7. Transfer:	To show on Tax Return when actually removed from storage account															
8. Use of the United States																
9. Hospital, scientific educational use ²																
10. Export																
11. Transfer to foreign-trade zone																
12. Transfer to CBMW																
13. Use as supplies on vessels and aircraft																
14. Transfer to bonded winery																
15. Transfer to CBW																
16. Research, development, or testing ³																
17. Transferred to processing account	Line 2 of Processing Report must be included															
18. Transferred to production account ⁴	Line 15 of Production Report must be included															
19. Transferred to other bonded premises																
20. Destroyed																
21.																
22. Other Losses ⁵																
23. On hand end of month Line	Line 1 of the next monthly Storage Report															
24. TOTAL (Lines 7 through 23)	Line 6 and Line 24 must always match															

FOOTNOTES

* Free production by distiller in bond
 † No use of imported liquor or spirits from Puerto Rico and the U.S. Virgin Islands, applicable only to spirits of 100 degrees or more proof
 ‡ Includes losses determined at the time of (1) withdrawal (2) withdrawal
 (1) smoking or mixing or (2) emptying or transferring storage tanks
 † Includes bonded winery distillate of over 150° proof. In not (2) All other winery distillate reported on TTB F 5110.43

Under penalties of perjury, I declare that I have examined this report and, to the best of my knowledge and belief, it is a true, correct, and complete report of storage operations, and is supported by true, correct, and complete commercial records which are available for inspection.

 Signature

 Title (Signature and Title)

TTB F 5110.11 (01/2009)

Production Report F 5110.40

Storage Report F 5110.11

Processing Report F 5110.28

Excise Tax Return



Monthly Report of Processing Operations: TTB F 5110.28

- Shows what was received from production, storage, other distilleries or customs
- Addition of flavors, blending, bottling
- Removal of bottled product
- Tax determination **of bottled product** occurs
- Storage of bottled product
- Reclassification of product can occur



Monthly Report of Processing Operations: TTB F 5110.28

Production Report F 5110.40

Storage Report F 5110.11

Processing Report F 5110.28

Excise Tax Return

Also includes spirits received in Bond

OMB No. 1513-0041 (01/31/2014)

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) MONTHLY REPORT OF PROCESSING OPERATIONS		1. PLANT NUMBER	2. MONTH AND YEAR
1. Every proprietor engaged in processing operations must prepare this form each month in duplicate. 2. The proprietor must forward the original to the Director, National Revenue Center, on or before the 15th day of the month following the month for which prepared. 3. The copy is to be kept on file by the proprietor. 4. LOCATION OF PLANT		3. NAME OF PROPRIETOR	
		5. Employer Identification Number (EIN)	

PART I - BULK INGREDIENTS			PART II - FINISHED PRODUCTS		
TRANSACTION (a)	WINE (Proof gallons) (b)	SPIRITS (Proof gallons) (c)	TRANSACTION (a)	BOTTLED (Proof gallons) (b)	PACKAGED (Proof gallons) (c)
1. ON HAND FIRST OF MONTH	Line 25 of Previous report		27. ON HAND FIRST OF MONTH	Line 46 of Previous report	
2. RECEIVED (Other than line 3)		Line 9 Line 17	28. BOTTLED OR PACKAGED	Line 9(c)	
3. ALCOHOL FOR FUEL USE RECEIVED FROM CUSTOMS CUSTODY			29. RECEIVED		
4. ALCOHOL FLAVOR MATERIALS DUMPED			30. INVENTORY OVERAGES		
5. WINE MIXED WITH SPIRITS		Line 10 (b)	31. TOTAL - LINES 27 THROUGH 30		
6. DUMPED FOR FURTHER PROCESSING		Line 40	32. TRANSFERRED IN BOND		
7. GAINS			33. WITHDRAWN TAX DETERMINED	Actual removal	Show on tax return
8. TOTAL - LINES 1 THROUGH 7			34. WITHDRAWN FREE OF TAX: FOR U.S. HOSPITAL, SCIENTIFIC, OR EDUCATIONAL USE		
9. BOTTLED OR PACKAGED		Line 28	35. WITHDRAWN WITHOUT PAYMENT OF TAX: FOR ADDITION TO WINE		
10. WINE MIXED WITH SPIRITS	Line 5 (c)		36. FOR EXPORTATION, VESSELS, AND AIRCRAFT, AND TRANSFER TO C.B.W.		
11. USED FOR DENATURATION		Must file F 5110.43	37. TRANSFERRED TO PRODUCTION ACCOUNT FOR REDISTILLATION	Line 15	
12. TRANSFERRED IN BOND			38. WITHDRAWN FOR RESEARCH, DEVELOPMENT, OR TESTING (Including Gov. samples)		
13. WITHDRAWN TAX DETERMINED	4 removed from processing	Show on tax return	39. DESTROYED		
14. WITHDRAWN FREE OF TAX: FOR U.S., HOSPITAL, SCIENTIFIC, OR EDUCATIONAL USE			40. DUMPED FOR FURTHER PROCESSING		Line 6
15. WITHDRAWN WITHOUT PAYMENT OF TAX: FOR ADDITION TO WINE			41.		
16. FOR EXPORTATION & TRANSFER TO C.B.W.			42.		
17. TRANSFERRED TO PRODUCTION ACCOUNT FOR REDISTILLATION		Line 15	43.		
18. WITHDRAWN FOR RESEARCH, DEVELOPMENT, OR TESTING (Including Gov. samples)			44. RECORDED LOSSES		
19. DESTROYED			45. INVENTORY SHORTAGES	Bottled shortage must be taxpaid	
20. USED FOR REDISTILLATION			46. ON HAND END OF MONTH	Line 27 on next Processing report	
21.			47. TOTAL - LINES 32 THROUGH 46		
22.					
23.					
24. LOSSES					
25. ON HAND END OF MONTH	Line 1 on next Processing report		Bottled nonindustrial (beverage) use spirits may not be received or transferred in bond.		
26. TOTAL - LINES 9 THROUGH 25					

TTB F 5110.28 (10/2010)



Monthly report of Processing Operations: TTB F 5110.28

PART III - PUERTO RICAN AND VIRGIN ISLANDS SPIRITS (RUM) AND "OTHER" IMPORTED RUM ¹					
48. PROOF GALLONS REMOVED TAXPAID OR TAX DETERMINED (27 CFR 19.778)	(a) PUERTO RICAN SPIRITS	(b) VIRGIN ISLANDS SPIRITS	(c) "OTHER" IMPORTED RUM		
PART IV - PROCESSING OF BEVERAGE (Nonindustrial use) SPIRITS					
KIND (a)	BULK SPIRITS DUMPED INTO PROCESSING ² (Whole proof gallons) (b)	BOTTLED - IMPORTED ³ (Whole proof gallons) (c)	BOTTLED (Excluded bottled in bond and export) (Whole wine gallons) (d)	BOTTLED IN BOND ⁴ 27 CFR 5.42(b) (Exclude export) (Whole wine gallons) (e)	BOTTLED FOR EXPORT (Whole wine gallons) (f)
49. ALCOHOL AND NEUTRAL SPIRITS (Other than vodka)	Alcohol moved into processing account from the Storage Production of				
50. BLENDED STRAIGHT WHISKEY ⁵					
51. BLENDED WHISKEY:					
a. With neutral spirits					
b. With light whiskey ⁶					
52. BLENDED LIGHT WHISKEY ⁷					
53. ANY OTHER BLENDS OF 100% WHISKEY					
54. IMPORTED WHISKEY:					
a. Scotch					
b. Canadian					
c. Irish and Others					
55. DOMESTIC WHISKEY DISTILLED AT 160° AND UNDER					
56. DOMESTIC WHISKEY DISTILLED AT OVER 160°					
57. BRANDY DISTILLED AT 170° AND UNDER					
58. BRANDY DISTILLED AT OVER 170°					
59. SPIRITS (Rum) ⁸					
a. Puerto Rican					
b. Virgin Islands					
60. RUM					
a. Domestic					
b. "Other" Imported					
61. GIN					
62. VODKA					
63. COORDIALS, LIQUEURS, AND SPECIALTIES ⁹					
64. COCKTAILS AND MIXED DRINKS					
65. TEQUILA					
66.					
67. TOTAL - LINES 49 THROUGH 66					

This information comes from the bottled and packaged product on Line 9 and Line 28 of this report

UNDER PENALTIES OF PERJURY, I DECLARE that I have examined this report and, to the best of my knowledge and belief, it is a true and complete report.

DATE _____ PROPRIETOR _____ BY (Signature and Title) _____

¹Only products containing at least 92% RUM should be recorded at line 48(a) and (b), and at lines 59 a and b.
²Do not include spirits that have been previously reported as dumped on dump/batch records and retained in processing (27 CFR 19.343).
³Include spirits from Puerto Rico and Virgin Islands. Imported spirits that are not allowed to be labeled as a product of a foreign country, Puerto Rican, or Virgin Islands spirits under 27 CFR Part 5 must be reported as domestic spirits.
⁴Bottled in bond spirits are those that conform to the standard prescribed by 27 CFR 5.42(b) and are labeled with the words "bond" "bottled in bond" "aged in bond" or similar phrases. Do not include imported spirits.
⁵Blends of straight whiskeys, all of which are 2 years old or older, no neutral spirits, no light whiskey.
⁶Blended whiskey, containing at least 20% straight whiskey, and the balance neutral spirits.
⁷Blended whiskey containing at least 20% straight whiskey, and the balance, light whiskey.
⁸Light whiskey blended with more than 2% but less than 20% straight whiskey, no neutral spirits.
⁹Includes flavored whiskeys, gins, vodkas, brandies, etc.

TTB F 5110.28 (10/2010)



Monthly Report of Processing (Denaturing) Operations: TTB F 5110.43

- Only filed by Industrial Distilleries that are approved for Denaturing Operations
- Shows how much Denaturing was completed each month
- Yearly Withdrawal Amount Requirement



Monthly Report of Processing (Denaturing) Operations: TTB F 5110.43

OMB No. 1513-0049 (1/31/2013)

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)						Text			
MONTHLY REPORT OF PROCESSING (DENATURING) OPERATIONS						Text			
NAME OF PROPRIETOR			LOCATION OF PLANT			PLANT NUMBER			
						DGP-			
SECTION I - DENATURED SPIRITS						SECTION II - RECOVERED DENATURED SPIRITS AND RECOVERED ARTICLES RECEIVED FOR RESTORATION AND/OR REDENATURATION UNDER 27 CFR 19.883 ; AND RECOVERED DENATURED SPIRITS AND RECOVERED ARTICLES ON MY BONDED PREMISES RECEIVED FOR RESTORATION AND/OR REDENATURATION.			
TRANSACTION		WINE GALLONS						WINE GALLONS	
(a)	COMPLETELY DENATURED ALCOHOL (b)	SPECIALLY DENATURED ALCOHOL (c)	SPECIALLY DENATURED RUM (d)		TRANSACTION (a)			RECOVERED DENATURED SPIRITS (b)	RECOVERED ARTICLES (c)
1. On hand first of month	Line 13 of previous processing report				15. On hand first of month			Line 23 of your previous report	
2. Produced	Amount of denatured alcohol produced from alcohol received				16. Received				
3. Rec'd by transfer in bond ²					17. Increase due to redenaturation				
4.					18.				
5. TOTAL, Lines 1-4	Must match Line 14 of this report				19. TOTAL, Lines 15-18			Must match Line 24 of this report	
6. Transfers to dealers & users (exc. Line 7 & 8)					20. Shipped				
7. Federal Government SDS (except Line 10)					21.				
8. Transferred in bond					22. Losses			Line 15 of your next report	
9. For use in mfg. of articles on my bonded premises					23. On hand end of month			Must match Line 12 of this report	
10. Withdrawn for fuel use (APP Premises)					24. TOTAL, Lines 20-23				
11. Losses									
12.									
13. On hand end of month	Line 1 of your next processing report								
14. TOTAL, Lines 6-13	Must match Line 5 of this report								
SECTION III - WINE GALLONS OF DENATURED SPIRITS WITHDRAWN (Reporting period July 1 - June 30, 20____.) If this is a final report ending on a date other than June 30, provide the ending period date:						Under penalties of perjury, I declare that I have examined this report and, to the best of my knowledge and belief, it is a true and complete report of denaturing operations. DATE _____ PRODUCER _____ BY (Signature and title) _____ Signed by someone with Signing Authority INSTRUCTIONS 1. Each proprietor of a distilled spirits plant who is authorized to process, including the denaturing of spirits, must prepare the form in duplicate monthly, forward the original to the Director, National Revenue Center, 550 Main St., S.W., 8002, Cincinnati, OH 45202-5215, no later than the 15th day of the month following the month for which prepared, and retain a copy for his or her files. 2. Section III is to be completed for the period July 1 - June 30. If this is a final report filed on permanent discontinuance of business, the end of period may be other than June 30th. FOOTNOTES ¹ Do not include recovered denatured spirits and articles returned for redistillation under 27 CFR 19.883. Such products should be reported on TTB F 5110.40, Monthly Report of Production Operations. ² Premises. Do not include denatured spirits transferred in bond to other bonded ³ Imported denatured spirits received from Customs custody for fuel use should be reported separately on line 4.			
FORMULA NUMBER	COMPLETELY DENATURED ALCOHOL	FORMULA NUMBER	SPECIALLY DENATURED ALCOHOL	FORMULA NUMBER	SPECIALLY DENATURED ALCOHOL			FORMULA NUMBER	SPECIALLY DENATURED ALCOHOL
18		20		35-A				44	
19		22		36				45	
20		23-A		37				46	
TOTAL		23-F		38-B					
Specialty Denatured Alcohol		23-H		38-C					
1		25		38-D					
2-B		25-A		38-F					
2-C		27		39					
3-A		27-A		39-A					
3-B		27-B		39-B					
4		28-A		39-C					
6-B		29		39-D					
12-A		30		40				TOTAL	
13-A		31-A		40-A				Specialty Denatured Rum	
17		32		40-B				4	
18		33		40-C					
19		35		42					

TTB F 5110.43 (01/2010)



Records, Reports & Returns

Records

Operations
Report

Excise Tax
Return



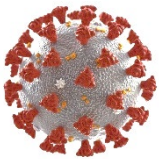
Excise Tax Return TTB F 5000.24

- Filing Frequency:
 - Annually if DSP reasonably expects to be liable for not more than \$1,000 in excise taxes for the calendar year and was not liable for more than \$1,000 the previous year
 - Quarterly if DSP reasonably expects to be liable for more than \$1,000 and not more than \$50,000 in excise taxes for the calendar year and was not liable for more than \$50,000 the previous year
 - Semi-monthly if DSP reasonably expects to be liable for more than \$50,000 in excise taxes for the calendar year
- Can fix previous tax returns with an increasing or decreasing adjustment



Excise Tax Return & Payment Due Dates

- Normally, tax returns (and payment, if any) are due the 14th day after the close of the tax period
 - If the due date falls on a weekend or legal holiday, the due date is the immediately preceding business day
- Due to COVID-19 we have postponed return filing and payment due dates for 90-days where the original due date falls on or after March 1, 2020, through July 1, 2020
 - See [TTB Industry Circular 2020–2](#)

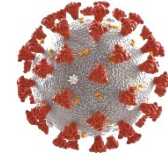


27 CFR 25.164



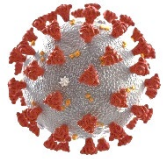
COVID-19 Postponed Due Dates

Semi-Monthly Filers



Semi-Monthly Returns & Payments

Serial No./Return Period	Former Due Date	New Due Date
4 February 16 - 29	March 13, 2020	June 11, 2020
5 March 1 - 15	March 27, 2020	June 25, 2020
6 March 16 - 31	April 14, 2020	July 13, 2020
7 April 1 - 15	April 29, 2020	July 28, 2020
8 April 16 - 30	May 14, 2020	August 12, 2020
9 May 1 - 15	May 29, 2020	August 27, 2020
10 May 16 - 31	June 12, 2020	September 10, 2020
11 June 1 - 15	June 29, 2020	September 27, 2020



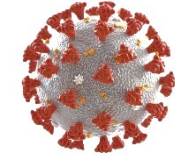
As a result of the COVID-19 postponed due dates, starting in mid-July there will be two semi-monthly tax return and payment due dates very close together

Semi-Monthly Returns & Payment Due Dates		
Serial No./Return Period		Due Date
4	February 16 - 29	June 11, 2020
5	March 1 - 15	June 25, 2020
6	March 16 – 31	July 13, 2020
12	June 16-30	July 14, 2020
7	April 1 - 15	July 28, 2020
13	July 1-15	July 29, 2020
8	April 16 - 30	August 12, 2020
14	July 16-31	August 14, 2020
9	May 1 - 15	August 27, 2020
15	August 1-15	August 28, 2020
10	May 16 - 31	September 10, 2020
16	August 16-31	September 14, 2020
11	June 1 - 15	September 27, 2020
17	September 1-15	September 29, 2020



COVID-19 Postponed Due Dates

Quarterly Filers



Quarterly Returns & Payments		
Quarter & Return Period	Former Due Date	New Due Date
Q1 January 1 – March 31	April 15, 2020	July 14, 2020



Excise Tax Return: TTB F 5000.24

OMB No. 1513-0063

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) EXCISE TAX RETURN <small>(Prepare in duplicate - See instructions below)</small>		1. SERIAL NUMBER
2. FORM OF PAYMENT <input type="checkbox"/> CHECK <input type="checkbox"/> MONEY ORDER <input type="checkbox"/> EFT <input type="checkbox"/> OTHER (Specify) _____		5. AMOUNT OF PAYMENT \$ _____
4. RETURN COVERS (Check one) <input type="checkbox"/> PREPAYMENT <input type="checkbox"/> PERIOD BEGINNING _____ ENDING _____		NOTE: PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (SHOW EMPLOYER IDENTIFICATION NUMBER ON ALL CHECKS OR MONEY ORDERS). IF YOU SEND A CHECK, SEE PAPER CHECK CONVERSION NOTICE BELOW.
5. DATE PRODUCTS TO BE REMOVED (For Prepayment Returns Only)		
6. EMPLOYER IDENTIFICATION NUMBER	7. PLANT, REGISTRY, OR PERMIT NUMBER	For TTB Use Only
8. NAME AND ADDRESS OF TAXPAYER (Include ZIP Code)		TAX \$ _____
		PENALTY \$ _____
		INTEREST \$ _____
		TOTAL \$ _____
		EXAMINED BY: _____
		DATE EXAMINED: _____
CALCULATION OF TAX DUE (Before making entries on lines 18 - 21, complete Schedules A and B)		
PRODUCT (a)	AMOUNT OF TAX (b)	
9. DISTILLED SPIRITS	\$	
10. WINE	\$	
11. BEER	\$	
12. CIGARS	\$	
13. CIGARETTES	\$	
14. CIGARETTE PAPERS AND/OR CIGARETTE TUBES	\$	
15. CHEWING TOBACCO AND/OR SNUFF	\$	
16. PIPE TOBACCO AND/OR ROLL-YOUR-OWN TOBACCO	\$	
17. TOTAL TAX LIABILITY (Total of lines 9-16)	\$	
18. ADJUSTMENTS INCREASING AMOUNT DUE (From line 28)	\$	
19. GROSS AMOUNT DUE (Line 17 plus line 18)	\$	
20. ADJUSTMENTS DECREASING AMOUNT DUE (From line 34)	\$	
21. AMOUNT TO BE PAID WITH THIS RETURN (Line 19 minus line 20)	\$	
Under penalties of perjury, I declare that I have examined this return (including any accompanying explanations, statements, schedules, and forms) and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.		
22. DATE	23. SIGNATURE	24. TITLE
SCHEDULE A - ADJUSTMENTS INCREASING AMOUNT DUE		
EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS	
	(b) TAX	(c) INTEREST
	(d) PENALTY	
25. _____	\$	\$
26. _____	\$	\$
27. _____	\$	\$
28. SUBTOTALS OF COLUMNS (b), (c), and (d)	\$	\$
29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (Line 28, Col (b) + (c) + (d)) Enter here and on line 18.	\$	\$
SCHEDULE B - ADJUSTMENTS DECREASING AMOUNT DUE		
EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS	
	(b) TAX	(c) INTEREST
30. _____	\$	\$
31. _____	\$	\$
32. _____	\$	\$
33. SUBTOTALS OF COLUMNS (b) and (c)	\$	\$
34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (Line 33, Col (b) + (c)) Enter here and on line 20.	\$	\$
<small>Notice to Customers Making Payment by Check: If you send us a check, it will be converted into an electronic funds transfer (EFT). This means we will copy your check and use the account information on it to electronically debit your account for the amount of the check. The debit from your account will usually occur within 24 hours, and will be shown on your regular account statement. You will not receive your original check back. We will destroy your original check, but we will keep the copy of it. If the EFT cannot be processed for technical reasons, you authorize us to process the copy in place of your original check. If the EFT cannot be completed because of insufficient funds, we may try to make the transfer up to 2 times.</small>		
TTB F 5000.24 (11/2018)		



Tax Calculation





Craft Beverage Modernization Act (CMBA)

- Due to the Craft Beverage Modernization Act, ensure you are using the appropriate tax rates for 2018, 2019, and 2020 for distilled spirits removed or imported product have changed when determining annual removals
- Single Taxpayer- Control groups must combine their totals
- Must distill or process spirits to qualify for the reduced rates



Tax Rates

- \$2.70 for the 1st 100,000 proof gallons
- \$13.34 for over 100,000 up to 22,230,000 proof gallons
- \$13.50 for over 22,230,000 proof gallons



How to determine Tax Liability

- Removals shown on your operation reports multiplied by appropriate tax rate
- Removals can show on Line 1 of the production report, Line 7 of the storage report, Line 13 and Line 33 of the processing report depending upon when you remove your product from distillery premise.
- Line 33- finished bottled product – if you remove 100 proof gallons, your removals are under 100,000 proof gallons so you would pay at \$2.70 and your liability would be \$270.00



Pay.gov

- You may electronically file tax returns, file operations reports, and pay taxes through [Pay.gov](https://www.pay.gov)
 - Secure
 - Convenient and fast
 - Free
 - Checks entries and totals for accuracy
- For more information on how to register, go to
- <https://www.ttb.gov/epayment/epayment.shtml>



Mailing Address for Returns & Payments

- If filing by mail, please be sure to use the correct address
- Late returns or payment are subject to penalties and interest
- **DO NOT** mail returns or payments to the National Revenue Center in Cincinnati, Ohio

**TTB
Excise Tax
P.O. Box 790353
St. Louis, MO 63179-0353**



Mailing Address for Operations Reports

- If filing operations reports by mail, please be sure to use the correct address

**Director, National Revenue Center
TTB
550 Main St, Suite 8002
Cincinnati, OH 45202-5215**



Online Claims Submission

- TTB has set up an online submission process to facilitate your ability to file and receive payment for claims
 - [Submit a Claim Online](#)
- Due to COVID-19, paper claims that are submitted by mail will be significantly delayed
- Due to COVID-19, TTB is postponing the due date for filing claims for 90 days
 - The postponement applies to due dates falling on or after March 1, 2020, through July 1, 2020
 - See [TTB Industry Circular 2020–2](#)

