



# TTB Boot Camp Webinar Series for Brewers

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TAXES, RETURNS, AND OPERATIONAL REPORTS



# TTB Disclaimer

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.

Sample documents (such as records, returns, and labels) are for illustrative purposes only and contain fictitious data.



# Agenda

In this session we'll cover what you need to know about federal beer excise taxes, including:

- The importance of good recordkeeping
- calculating how much tax you owe
- filing your tax returns
- completing brewery operational reports



# Using TTB.gov



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

Who We Are

What We Do

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REPORT FRAUD:  
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## PROGRAM AREAS

Beverage Alcohol  
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International Affairs  
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## REGS & GUIDANCE

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Regulations  
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Industry Circulars  
Federal Register Publications  
Other Guidance

## TAXES & FILING

Tax Reform (CBMTRA)  
Pay.gov  
Tax Returns and Reports Due  
Tax Rates  
Preparing Returns  
File Disaster Claims  
Special Occupational Taxes

## ONLINE SERVICES

Permits Online  
COLAs Online  
Formulas Online  
Pay.gov  
Public COLA Registry  
Online Help Center

## ENFORCEMENT

Tip Line  
Offers in Compromise  
Investigations  
Audits  
Tax Services  
Beverage Product Diversion  
Tobacco Diversion



# Electronic Code of Federal Regulations (eCFR)

<https://www.ttb.gov/beer>

[eCFR - 27 CFR part 25](#)

## Key Beer Topics



### Beer Labeling

Activities including alcohol fact labeling, generic terms, and allowable COLA changes



### Importing/Exporting

Requirements for importing and exporting alcohol beverages, and wholesaler/importer info



### Changes After Qualification

File amendments for change of bond and control using Permits Online



### Beer Laws and Regulations

Public guidance including FAQs, procedures, rulings and industry circulars



### Brewer's Notice (Permit)

Getting qualified so you can apply for permission to operate, and get help with applying online



### Taxes and Filing

Tax rates and due dates, Pay.gov and help with filing and preparing excise tax returns



### Formula Approval

Some products require formula approval before you can submit your labels to TTB. Check if your beverage requires formula approval or lab analysis.



### Other Beer Topics

Such as saké, alternating proprietorships and frequently requested listings



# Craft Beverage Modernization Act

## CBMA

- The following CBMA provisions related to beer were made “permanent” in December 2020:
  - CBMA reduced tax rates in effect since 2018
  - Transfer of beer in bond between breweries of different ownership

**Note:** To take the lower tax rate the brewer must have **produced** and removed the beer



# Records, Reports & Returns

Records

Operational  
Report

Excise Tax  
Return



# Recordkeeping Basics

- Brewers are required to:
  - maintain daily records that capture brewery operations
  - enter required daily transactions by the close of the next business day
  - maintain records at the brewery and make them available at the brewery
  - retain required records for 3 years
- If certain requirements are met, electronic records may be retained on equipment located off the brewery premises

27 CFR 25.291 & 25.300





# Daily Records of Operations

- Most frequently used records:
  - Raw materials received (those used for beer production)
  - Beer produced by fermentation
  - Beer transferred to/from packaging (bottling and/or racking)
  - Beer packaged (bottled and/or racked)
  - Beer removed for consumption or sale – beer transferred to serving/tax-determined tanks, or packaged and transferred to a cooler/taxpaid storage
  - Beer returned to the brewery
  - Beer lost due to breakage, theft, or destroyed

27 CFR 25.292(a)(1) – (19)



# Daily Summary Records

- Each day, brewers must summarize a few of the daily records:
  - Beer packaged (bottled and/or racked)
  - Beer removed for consumption or sale
  - Beer returned to the brewery from which removed
  - Beer returned after removal from another brewery owned by the brewer
  - Brewing materials, beer in process, and finished beer on hand
- You may maintain daily summary records on the associated daily records

27 CFR 25.292(b)(1) – (6)



# Inventory Records

- You are required to take a physical inventory every month
- It may be taken within 7 days of the end of the month
- It must include the following information
  - Date taken
  - Quantity of beer on hand
  - Losses, gains, shortages
  - Signature under penalty of perjury

27 CFR 25.294



# Common Issues: Loss vs. Shortage

- **Loss:** beer that is lost due to a known event like breakage, spillage or theft
  - Losses are NOT taxed
- **Shortage:** unexpected missing quantity of beer that is disclosed by physical inventory count
  - Shortages MAY be taxed
  - Brewer must submit a claim and provide a plausible explanation for the shortage, identify/address defects, or tax may be assessed

27 CFR 25.281 – 25.284, 25.292(a)(16) and TTB Industry Circular 2007-1



# Common Issues: Recording Beer Destructions

- **Destructions on brewery premises**
  - Beer that is **not tax paid or tax determined**
    - Prior notice and reporting is **not required** as per 25.221
  - Beer that **is tax paid or tax determined**
    - Prepare a destruction record as detailed in 25.225
    - May file a claim for credit of taxes paid
    - This situation occurs when taxpaid or tax determined beer is at a tavern on brewery premises

27 CFR 25.292(a)(14) & 25.221 – 25.225



# Common Issues: Recording Beer Destructions (Cont.)

- Destructions **off brewery premises**:
  - Submit Notice of Intent of Destruction on brewery letterhead and fax it to the NRC: (202) 453-2979
  - For credit on taxes paid, within 6 months show as adjustment on the tax return and/or file a claim

27 CFR 25.292(a)(14), 25.221 – 25.225, and 25.283



# Common Issues: Recording Returns

- Removed from/returned to same brewery:
  - Take an offset against that day's removals
- Removed from/returned to a different brewery, same ownership:
  - May file a claim for refund of tax or make a decreasing adjustment on the tax return – but may not take an offset

27 CFR 25.212, 25.213, 25.292(a)(12) & (13)



# Records, Reports & Returns

Records

Operational  
Report

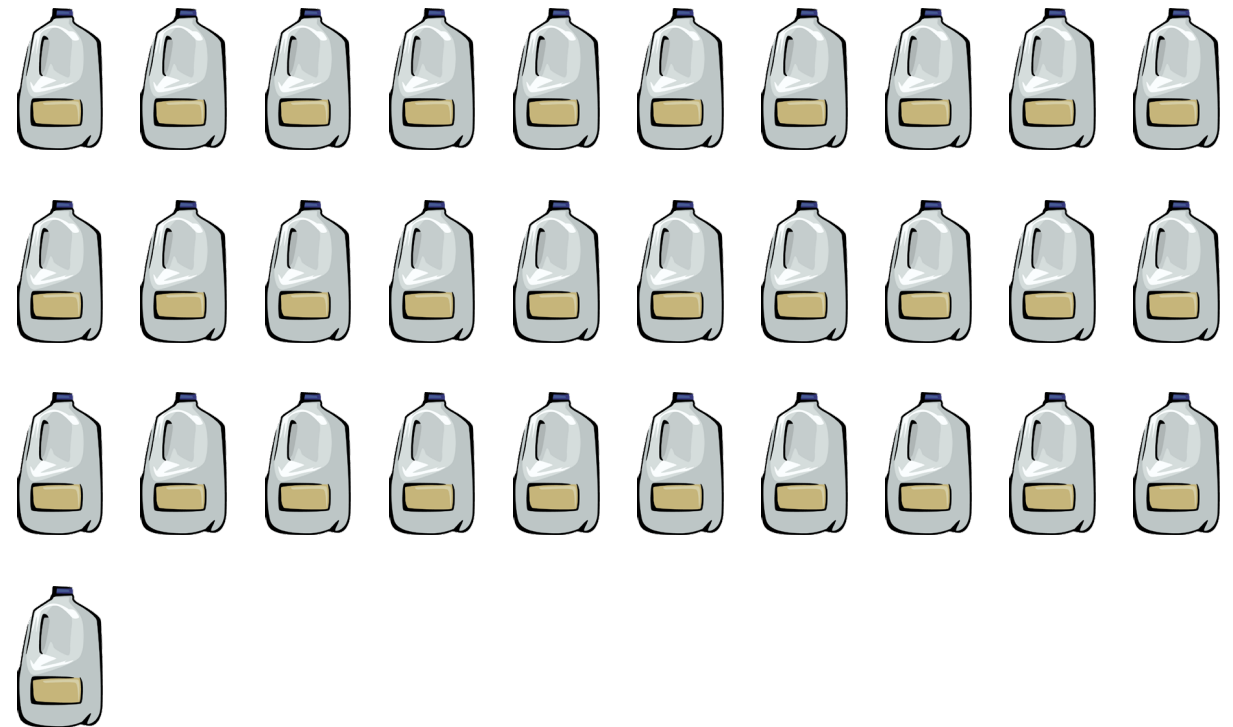
Excise Tax  
Return





# Beer Barrel Equivalency

- Barrels are the standard unit for tax and reporting
- 1 barrel = 31 gallons





# Beer Barrel Equivalency (Cont.)

- Computation of taxable removals:
  - **Kegs:** use the barrel equivalency table found in [27 CFR 25.156](#)
  - **Bottles and cans:** use the barrel equivalency tables found in [27 CFR 25.158](#)
  - **Other sizes,** the brewer shall notify the NRC in advance and request to be advised of the fractional barrel equivalents



# Beer Barrel Equivalency (Cont.)

- **Example:** Barrel equivalent factor for  $24/12 = 0.07258$   
per 25.158
  - 24 oz. bottles
  - 12 bottles per case
  - 75 cases removed x 0.07258 = 5.4435 beer barrels
  - Use 5.44 beer barrels to compute tax
- You must compute to 5 decimal places on removal records
  - The sum of the quantities computed for any one day will be rounded to 2 decimal places and the tax will be calculated and paid on the rounded sum



# Operational Report

- Reports are due the 15th day following the close of the reporting period
- File quarterly if your beer excise tax liability did not exceed \$50,000 in the prior calendar year and you reasonably expect to be liable for \$50,000 or less in the current calendar year
- File monthly if your tax liability is more than \$50,000 in the current or prior calendar year
- There is no annual filing option for reports



**You must file a report even if there was no activity during period**

27 CFR 25.297



# Operational Reports

- [TTB Form 5130.26sm – Quarterly Brewer’s Report of Operations](#)  
(if eligible)

- OR -

- [TTB Form 5130.9 – Brewer’s Report of Operations](#)
- Note: Instructions are available for each form:
  - [TTB Form 5130.26i](#) and [TTB Form 5130.9i](#)



DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
QUARTERLY BREWER'S REPORT OF OPERATIONS

Our brewery's EIN is:

Our TTB brewery number is:

BR-

TTB can reach the brewery by calling:

( )

What is the name of your brewery?

What is the location of your brewery?

(Number and Street) (City) (County) (State) (Zip Code)

Reporting Period (enter year)

This quarterly report is for:  January–March  April–June  July–September  October–December

## Part 1 – Beer Summary

Additions to Beer Inventory	Number of Barrels (round to the nearest second decimal)		Removals from Beer Inventory	Number of Barrels (round to the nearest second decimal)	
1. Total amount of beer on hand at beginning of quarter (see #17 from last quarterly report or #33 from TTB F 5130.9. If this is the first report for this brewery, enter "0".)			10. Beer removed for consumption or sale including beer removed tax determined for consumption or sale in a tavern on brewery premises		
2. Total amount of beer produced by fermentation, plus total amount of water or other liquids added			11. Beer removed without payment of tax as outlined under Subpart L of 27 CFR part 25 (see Instruction #12)		
3. Beer received in bond (see Instruction #10)			12. Beer consumed on premises (see Instruction #13)		
4. Beer returned to the brewery after removal from the brewery (see Instruction #11)			13. Beer destroyed on premises (see Instruction #14)		
5. Physical inventory disclosed an overage			14. Losses, including theft (see Instruction #15)		
6.			15. Physical inventory disclosed a shortage (see Instruction #15)		
7.			16.		
8. Total additions to inventory, plus beer on hand (add lines 1 through 7)			17. Total amount of beer on hand at end of quarter (see Instruction #16)		
9. Adjustments to additions from a prior reporting period (see Instruction #17)	(+)	(-)	18. Adjustments to removals from a prior reporting period (see Instruction #17)	(+)	(-)
			19. Total beer (see Instruction #18)		

[TTB Form 5130.26 –  
Quarterly Brewer's  
Report of Operations](#)

Part 2 - Cereal Beverage Summary (products that are less than 0.5% alcohol by volume)					
1. Produced		Bbls.	4. Received		Bbls.
2. Removed		Bbls.	5.		Bbls.
3. Loss and wastage		Bbls.	6. Total on hand at end of quarter		Bbls.
Part 3 – Remarks					
<i>(Add remarks below or on a separate piece of paper attached to this form)</i>					
<p><i>Under penalties of perjury, I declare that this report is supported by true, complete, and correct records that are available for inspection at my brewery. I have examined this report and to the best of my knowledge and belief it is true, complete, and correct.</i></p>					
Signature			Title		Date
TTB F 5130.26 (10/2014)		Page 1 of 1			
See Instructions and Paperwork Reduction Act Notice on TTB F 5130.26i.					

[TTB Form 5130.26 –  
Quarterly Brewer’s  
Report of Operations](#)



**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)**  
**BREWER'S REPORT OF OPERATIONS**

Our Brewery EIN is: \_\_\_\_\_

Our TTB Brewery Number is: \_\_\_\_\_  
 BR- \_\_\_\_\_

TTB can reach the brewery by calling:  
 ( \_\_\_\_\_ ) \_\_\_\_\_

What is the name of your brewery?  
 \_\_\_\_\_

What is the location of your brewery?  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(Number & Street) (City) (County) (State) (ZIP Code)

Reporting Period (enter year) \_\_\_\_\_

Monthly Report for (enter month) \_\_\_\_\_ OR Quarterly Report for:  January - March  July - September  
 April - June  October - December

**Part 1 - Beer Summary**

Operations (a)	Cellar (b)	Racking		Bottling		Totals (g)
		Bulk (c)	Keg (d)	Bulk (e)	Case (f)	

**Additions to Beer Inventory (round your entries to the nearest second decimal)**

1. On hand beginning of this report period (see line 33 totals from last monthly report or line 17 from last quarterly report)						
2. Beer produced by fermentation						
3. Addition of water and other liquids						
4. Beer received from racking and bottling						
5. Beer received in bond (see Instruction #10)						
6. Beer received from cellars						
7. Beer returned to this brewery after removal from this brewery (see Instruction #11)						
8. Beer returned to the brewery after removal from another brewery of same ownership (see Instruction #11)						
9. Racked						
10. Bottled						
11. Physical inventory disclosed an overage						
12. _____						
13. Total additions to inventory, plus beer on hand (add all columns in lines 1 through 12)						

[TTB Form 5130.9 - Brewer's Report of Operations](#)



Removals from Beer Inventory (round your entries to the nearest second decimal)						
14. Removed for consumption or sale (see Instruction #7)						
15. Removed tax-determined for consumption or sale to tavern on brewery premises (see Instruction #12)						
16. Removed without payment of tax for export						
17. Removed without payment of tax for use as supplies (vessels/aircraft)						
18. Removed without payment of tax for use in research and development						
19. Removed without payment of tax to other breweries and pilot brewing plants of same ownership						
20. Removed without payment of tax as beer unfit for sale removed for use in manufacturing						
21. Beer consumed on premises (see Instruction #12)						
22. Beer transferred for racking						
23. Beer transferred for bottling						
24. Beer returned to cellars						
25. Beer racked						
26. Beer bottled						
27. Laboratory samples						
28. Beer destroyed at brewery (see Instruction #13)						
29. Beer transferred to a distilled spirits plant						
30. Losses, including theft (see Instruction #14)						
31. Physical inventory disclosed a shortage (see Instruction #14)						
32.						
33. Total amount of beer on hand at the end of this period (see Instruction #15)						
34. Total beer (see Instruction #16)						
TTB F 5130.9 (04/2015)						
Page 1 of 2						

[TTB Form 5130.9 - Brewer's Report of Operations](#)



# Common Issues with Operational Reports

- Failing to start filing TTB F 5130.9 monthly when your taxes for the year go over \$50,000
- Counting beer that has already been taxpaid/removed (e.g., sold in a tap room or for use in a brew pub) in the “on hand” beginning and end of period figures
- Entering your Permits Online ID number instead of your brewery number (starts with BR and can be found on your Brewer’s Notice)



# Mailing Address for Operational Reports

- If filing operational 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**



# Records, Reports & Returns

Records

Operational  
Report

Excise Tax  
Return



# Legal Basis for Beer Tax Liability

- The Internal Revenue Code (IRC) establishes the excise tax for beer: “A tax is hereby imposed on all beer brewed or produced, and removed for consumption or sale, within the United States, or imported into the United States”
- The IRC also sets forth the specific tax rates for beer, as described on the next slide.

26 U.S.C. 5051(a)(1)(A)

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
**EXCISE TAX RETURN**  
*(Prepare in duplicate - See instructions below)*

2. FORM OF PAYMENT  
 CHECK  MONEY ORDER  EFT  OTHER (Specify) \_\_\_\_\_

4. RETURN COVERS (Check one)  
 PREPAYMENT  PERIOD  
BEGINNING \_\_\_\_\_  
ENDING \_\_\_\_\_

5. DATE PRODUCTS TO BE REMOVED (For Prepayment Returns Only)

6. EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_  
7. PLANT, REGISTRY, OR PERMIT NUMBER \_\_\_\_\_

8. NAME AND ADDRESS OF TAXPAYER (Include ZIP Code)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1. SERIAL NUMBER  
\_\_\_\_\_

3. AMOUNT OF PAYMENT  
\$ \_\_\_\_\_

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.

FOR TTB USE ONLY	
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)	\$ 0.00
18. ADJUSTMENTS INCREASING AMOUNT DUE (From line 29)	0.00
19. GROSS AMOUNT DUE (Line 17 plus line 18)	\$ 0.00
20. ADJUSTMENTS DECREASING AMOUNT DUE (From line 34)	0.00
21. AMOUNT TO BE PAID WITH THIS RETURN (Line 19 minus line 20)	\$ 0.00

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 \_\_\_\_\_

TTB Form 5000.24sm

**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)	\$ 0.00	\$ 0.00	\$ 0.00
29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (Line 28, Col (b) + (c) + (d)) Enter here and on line 18.			\$ 0.00

**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)	\$ 0.00	\$ 0.00
34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (Line 33, Col (b) + (c)) Enter here and on line 20.		\$ 0.00

**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.

**TTB F 5000.24sm (11/2016)**



# Current Tax Rates

<b>BEER – Reduced Tax Rates on Domestic Removals or Imports (2018 to Present)</b>		
	<b>Barrels per Calendar Year</b>	
	<b>First 60,000</b> (Rate per Barrel)	<b>Over 60,000 up to 2,000,000</b> (Rate per Barrel)
Beer produced and removed by a domestic brewer who produces 2,000,000 barrels or less per calendar year	\$3.50	\$16.00
Beer removed by: <ul style="list-style-type: none"> <li>• A domestic brewer who produces over 2,000,000 barrels per calendar year and who produced the beer</li> <li>• An electing U.S. importer with a reduced rate appropriately assigned to them by a foreign brewer</li> </ul>	<b>First 6,000,000</b> (Rate per Barrel)	
	\$16.00	
<b>BEER – General Tax Rate on Domestic Removals or Imports</b>		
	<b>All Barrels</b> (Rate per Barrel)	
Beer removed by: <ul style="list-style-type: none"> <li>• A domestic brewer who did not produce the beer</li> <li>• A U.S. importer who is not assigned a reduced rate by a foreign brewer</li> <li>• A brewer who exhausted its own reduced rate entitlement for the calendar year or an importer who has already taken advantage of assigned reduced rates</li> </ul>	\$18.00	





# Excise Tax Return Filing Frequency

- **Annually:** You may file 1 tax return per year if you:
  1. Reasonably expect to be liable for \$1,000 or less of tax on beer in the current calendar year, and
  2. Were liable for \$1,000 or less in such taxes in the preceding calendar year

**NOTE:** Additional rules apply to controlled groups and multiple breweries with the same EIN

27 CFR 25.164



# Excise Tax Return Filing Frequency

- **Quarterly:** You may file quarterly if you:
  1. Reasonably expect to be liable for \$50,000 or less of tax on beer in the current calendar year, and
  2. Were liable for \$50,000 or less in such taxes in the preceding calendar year
- Quarters end March, June, September, December

**NOTE:** Additional rules apply to controlled groups and multiple breweries with the same EIN

27 CFR 25.164



# Excise Tax Return Filing Frequency

- **Semi-monthly:** You must file a tax return two times per month if you expect to be liable for more than \$50,000 in tax on beer in the current calendar year and paid more than \$50,000 in tax on beer in the prior calendar year
  - The return periods are:
    - 1st through the 15th
    - 16th through the end of month
    - September has 3 return periods

\* See 27 CFR 25.164a(a)(1) for return periods if required to pay by EFT

27 CFR 25.164



# Excise Tax Return – Due Dates

- 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 date schedule for each year is available on our website
  - <https://www.ttb.gov/tax-audit/excise-tax-and-export-due-dates>

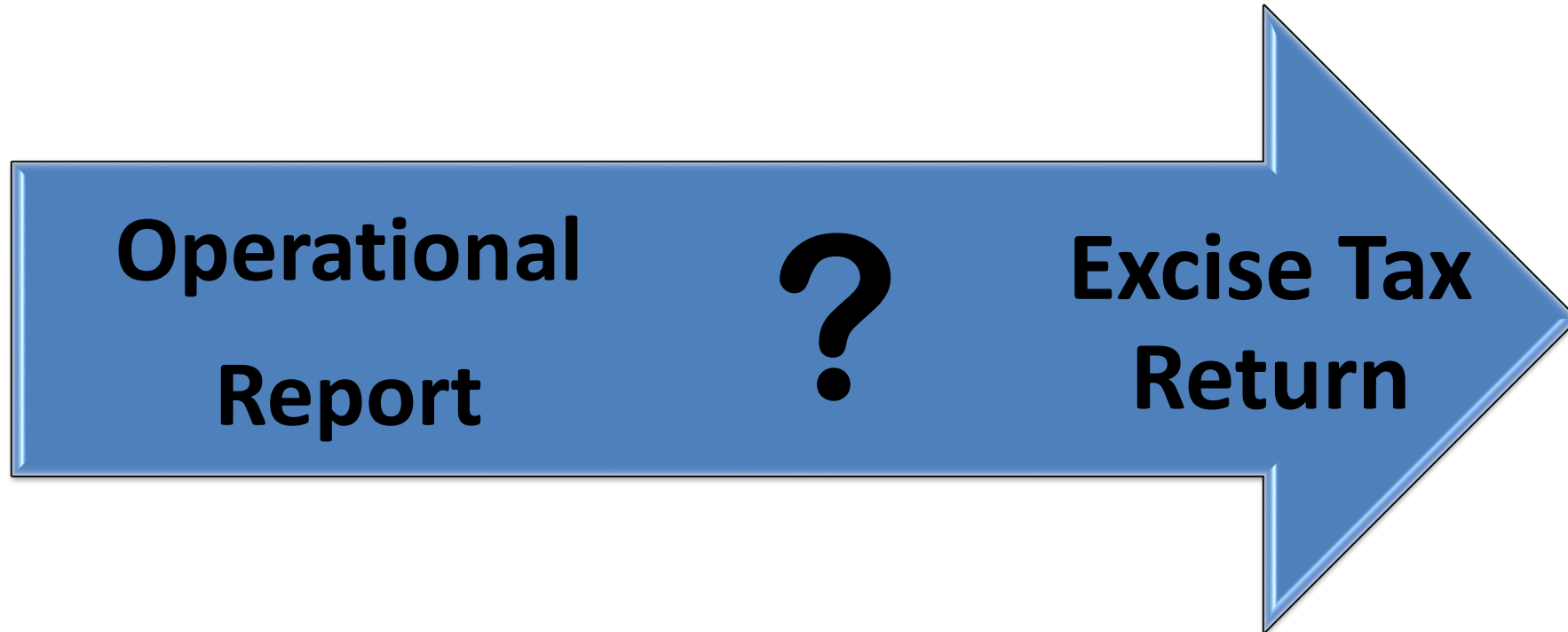


**Breweries must file a return even if there are \$0 taxes due**

27 CFR 25.164



# Tax Calculation





DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
QUARTERLY BREWER'S REPORT OF OPERATIONS

Our brewery's EIN is:

000000000

Our TTB brewery number is:

BR- OH-43210

TTB can reach the brewery by calling:

((877) 882-3277

What is the name of your brewery?

Racking Beer Brewery

What is the location of your brewery?

1000 Beer Blvd

(Number and Street)

Hop

(City)

Barlery

(County)

OH

(State)

55555

(Zip Code)

Reporting Period (enter year) 2019

This quarterly report is for:

 January–March April–June July–September October–December

## Part 1 – Beer Summary

Additions to Beer Inventory	Number of Barrels (round to the nearest second decimal)		Removals from Beer Inventory	Number of Barrels (round to the nearest second decimal)	
1. Total amount of beer on hand at beginning of quarter (see #17 from last quarterly report or #33 from TTB F 5130.9. If this is the first report for this brewery, enter "0".)	5,000.00		10. Beer removed for consumption or sale including beer removed tax determined for consumption or sale in a tavern on brewery premises	2,100.00	
2. Total amount of beer produced by fermentation, plus total amount of water or other liquids added	1,500.00		11. Beer removed without payment of tax as outlined under Subpart L of 27 CFR part 25 (see Instruction #12)		
3. Beer received in bond (see Instruction #10)			12. Beer consumed on premises (see Instruction #13)		
4. Beer returned to the brewery after removal from the brewery (see Instruction #11)	200		13. Beer destroyed on premises (see Instruction #14)		
5. Physical inventory disclosed an overage			14. Losses, including theft (see Instruction #15)	25.00	
6.			15. Physical inventory disclosed a shortage (see Instruction #15)		
7.			16.		
8. Total additions to inventory, plus beer on hand (add lines 1 through 7)	6,700.00		17. Total amount of beer on hand at end of quarter (see Instruction #16)	4,575.00	
9. Adjustments to additions from a prior reporting period (see Instruction #17)	(+)	(-)	18. Adjustments to removals from a prior reporting period (see Instruction #17)	(+)	(-)



# Example Reconciliation of Tax Returns to Report of Operations

Reconciliation Report of Operations to Tax Returns			
1/1/2020-3/31/2020			
<u>Report of Operations</u>			
Removed for Consumption or Sale (bbls)		Tax Rate	Total Tax
Kegs	500		
Cases	700		
Tavern	900		
	2100	3.50	7350.00
<b>Less Returns as Offsets</b>			
Cases	200	3.50	700.00
			6,650.00
<u>Tax Returns</u>			
	S/N 2020-1		6,650.00
<b>Note:</b>			
Adjustments to tax liability are a separate matter			



# Tax Return – TTB Form 5000.24

<b>DEPARTMENT OF THE TREASURY</b> ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) <b>EXCISE TAX RETURN</b> <i>(Prepare in duplicate – See instructions below)</i>		1. SERIAL NUMBER 2021-1
2. FORM OF PAYMENT <input checked="" type="checkbox"/> CHECK <input type="checkbox"/> MONEY ORDER <input type="checkbox"/> EFT <input type="checkbox"/> OTHER (Specify) _____		3. AMOUNT OF PAYMENT \$ 6,650.00
4. RETURN COVERS (Check one) <input type="checkbox"/> PREPAYMENT <input checked="" type="checkbox"/> PERIOD BEGINNING 01/01/2021 ENDING 03/31/2021		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)		<b>For TTB Use Only</b>
6. EMPLOYER IDENTIFICATION NUMBER 0 0 0 0 0 0 0 0 0	7. PLANT, REGISTRY, OR PERMIT NUMBER BR-OH-43210	TAX \$
8. NAME AND ADDRESS OF TAXPAYER (Include ZIP Code) RACKING BEER BREWERY 1000 BEER BLVD HOP, OH 55555		PENALTY
		INTEREST
		TOTAL \$
		EXAMINED BY:
		DATE EXAMINED:





# Tax Return – TTB Form 5000.24

CALCULATION OF TAX DUE <i>(Before making entries on lines 18 – 21, complete Schedules A and B)</i>	
PRODUCT (a)	AMOUNT OF TAX (b)
9. DISTILLED SPIRITS	\$
10. WINE	
11. BEER	6,650
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 <i>(Total of lines 9-16)</i>	\$ 6,650
18. ADJUSTMENTS INCREASING AMOUNT DUE <i>(From line 29)</i>	
19. GROSS AMOUNT DUE <i>(Line 17 plus line 18)</i>	\$ 6,650
20. ADJUSTMENTS DECREASING AMOUNT DUE <i>(From line 34)</i>	
21. AMOUNT TO BE PAID WITH THIS RETURN <i>(Line 19 minus line 20)</i>	\$ 6,650
Under penalties of perjury, I declare that I have examined this return <i>(including any accompanying explanations, statements, schedules, and forms)</i> 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 04/08/2021	23. SIGNATURE
	24. TITLE



# Tax Return – TTB Form 5000.24

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.		\$	

**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.

**TTB F 5000.24 (11/2016)**



# Pay.gov

- You may electronically file tax returns and operational reports, and pay your 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 enroll, go to <https://www.ttb.gov/epayment>



# 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**



# Common Issues

- Returns not filed on time
  - Returns should be filed semi-monthly, quarterly, or annually – **monthly filing is not an authorized filing frequency for tax returns!**
- Removal date incorrect
  - Removal date should be the date the product is tax determined
- No signing authority
  - Person signing return must have signing authority on file with TTB



# Online Claims Submission

- Use our online submission process to file and receive payment for claims
  - [Submit a Claim Online](#)
- Common Issues:
  - Make sure to upload a signed copy of the claim
  - Make sure to upload all supporting documentation with the claim form



# Additional Tax Resources

## Beer Resources

### Taxes and Filing

<https://www.ttb.gov/tax-audit/taxes-and-filing>

### Helpful Hints in Preparing F 5000.24, Excise Tax Return

<https://www.ttb.gov/forms/tips-for-form-5000-24>

### Automated Reminders for Filing Returns and Reports

<https://www.ttb.gov/news/automated-reminders-for-filing>

### Beer FAQs

<https://www.ttb.gov/beer/beer-faqs>

### TTB Forms

<https://www.ttb.gov/forms/all-forms>

### Financial Hardships

<https://www.ttb.gov/hardship>

### Maintaining Compliance in a TTB-Regulated Industry

<https://www.ttb.gov/business-central/industry-members-responsibilities>

### Beer Laws, Regulations, and Public Guidance

<https://www.ttb.gov/beer/laws-regulations-and-public-guidance>



# Contact Us

## Questions?

**Contact the National Revenue Center at:**

- Toll-Free: 877-882-3277 / 877-TTB-FAQS
- Use our [National Revenue Center Contact Form](#)

**Representatives are Available:**

8 a.m. to 4:30 p.m. ET Monday - Friday (except on federal holidays)



Please take a few minutes to provide feedback on this session:

<https://www.ttb.gov/survey>

