

Crosswalk for Pilot Combined Tax Return and Wine Premises Operations Report

This crosswalk will help identify the tax and operational reporting items on TTB F 5120.Pilot-B that are new or that have been incorporated from the Excise Tax Return (TTB F 5000.24) and the Report of Wine Premises Operations (TTB F 5120.17). This crosswalk also identifies auto-calculated and auto-populated fields as well as dropdown menus that are designed to make filing easier and faster.

Wine Premises TTB F 5120.Pilot Form Sections Excise Tax Calculation (New)

EXCISE TAX CALCULATION <i>(Report taxable removals only for the return period specified in 3c)</i>							
	Still Wine (Alcohol Content by Volume)			Artificially Carbonated Wine (d)	Sparkling Wine (e)	Hard Cider (f)	Total (g)
	Not Over 16% (a)	Over 16%, up to 21% (b)	Over 21%, up to 24% (c)				
8. Taxable Wine Gallons Removed							-
9. Rate/gal	\$ 1.07	\$ 1.57	\$ 3.15	\$ 3.30	\$ 3.40	\$ 0.226	
10. Tax Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Total Increasing Adjustments <i>(equals line 34 of SCHEDULE A)</i>							\$ -

New Line 8 – This line requires the total amounts of taxable wine removed by tax class for the tax period specified in line 3c. You will apply CBMA credits in the next section.

Auto-calculated Column (g) of Line 8 – This new line item under column (g) will auto-calculate the total amount of columns (a) through (f) of Line 8.

Auto-calculated Line 10 – This new line will auto-calculate, pre-CBMA credit, excise tax liability by tax class of wine based on the entries in Lines 8 and 9.

Auto-populated Column (g) of Line 11 – This line item under column (g) is auto-populated from the total Increasing Adjustments entered in Line 34 of Schedule A below.

Wine Credits Certifications (New)

WINE CREDITS CERTIFICATIONS				
Wine Produced by the Reporting Winery (a)		Gallons (b)	Credit (c)	Credit this period (d)
12.	<input type="checkbox"/> I certify that I (or a member of my controlled group) produced this wine or hard cider and I am eligible for these credits		\$1.00 (wine)	\$ -
13.			\$0.90 (wine)	\$ -
14.			\$0.535 (wine)	\$ -
15.			\$0.062 (hard cider)	\$ -
16.			\$0.056 (hard cider)	\$ -
17.			\$0.033 (hard cider)	\$ -
Credits Transferred to the Reporting Winery (a)		Gallons (b)	Credit (c)	Credit this period (d)
18.	<input type="checkbox"/> I certify that the producer of this wine or hard cider held title to this wine at the time of removal and transferred its eligibility for these credits to me pursuant to the requirements of 26 USC 5041(c)(5).		\$1.00 (wine)	\$ -
19.			\$0.90 (wine)	\$ -
20.			\$0.535 (wine)	\$ -
21.			\$0.062 (hard cider)	\$ -
22.			\$0.056 (hard cider)	\$ -
23.			\$0.033 (hard cider)	\$ -

New Lines 12-14 – The number of wine gallons for which you are claiming \$1.00, \$0.90, and \$0.535 credits on still or sparkling wine that you or a member of your controlled group produced.

New Lines 15-17 – The number of wine gallons for which you are claiming \$0.062, \$0.056, and \$0.033 credits on hard cider that you or a member of your controlled group produced.

New Lines 18-20 – The number of wine gallons for which you are claiming \$1.00, \$0.90, and \$0.535 credits on still or sparkling wine that were transferred to you by an eligible winery under 26 USC 5041(c)(5).

New Lines 21-23 – The number of wine gallons for which you are claiming \$0.062, \$0.056, and \$0.033 credits on hard cider that were transferred to you by an eligible winery under 26 U.S.C. 5041(c)(5).

New Auto-calculated Column (d) of Lines 12-23 – This new line item under column (d) will auto-calculate the total amount of credit you are eligible for during this period based on the entries in column (b) multiplied by the credit amount on column (c).

Wine Credits Certifications

(Alternate Option presented in Usability Survey Question 24)

WINE CREDITS CERTIFICATIONS								
Wine Produced by the Reporting Winery (a)	Credit (b)	Gallons						Credit this period (f)
		Still Wine (Alcohol Content by Volume)			Artificially Carbonated Wine (f)	Sparkling Wine (g)	Hard Cider (h)	
		Not Over 16% (c)	Over 16%, up to 21% (d)	Over 21%, up to 24% (e)				
12.	\$1.00							\$ -
13.	\$0.90							\$ -
14. I certify that I (or a member of my controlled group) produced this wine or hard cider and I am eligible for these credits	\$0.535							\$ -
15. <input type="checkbox"/>	\$0.062							\$ -
16. <input type="checkbox"/>	\$0.056							\$ -
17. <input type="checkbox"/>	\$0.033							\$ -
Credits Transferred to the Reporting Winery (a)	Credit (b)	Gallons						Credit this period (f)
		Still Wine (Alcohol Content by Volume)			Artificially Carbonated Wine (f)	Sparkling Wine (g)	Hard Cider (h)	
		Not Over 16% (c)	Over 16%, up to 21% (d)	Over 21%, up to 24% (e)				
18. I certify that the producer of this wine or hard cider held title to this wine at the time of removal and transferred its eligibility for these credits to me pursuant to the requirements of 26 USC 5041(c)(5).	\$1.00							\$ -
19. <input type="checkbox"/>	\$0.90							\$ -
20. <input type="checkbox"/>	\$0.535							\$ -
21. <input type="checkbox"/>	\$0.062							\$ -
22. <input type="checkbox"/>	\$0.056							\$ -
23. <input type="checkbox"/>	\$0.033							\$ -

ALTERNATE New Lines 12-14 – Report the number of wine gallons for which you are claiming \$1.00, \$0.90, and \$0.535 credits on still or sparkling wine in the appropriate tax class from **columns (c) through (g)** that you or a member of your controlled group produced.

ALTERNATE New Lines 15-17 – Report the number of wine gallons for which you are claiming \$0.062, \$0.056, and \$0.033 credits on hard cider in **column (h)** that you or a member of your controlled group produced.

ALTERNATE New Lines 18-20 – Report the number of wine gallons for which you are claiming \$1.00, \$0.90, and \$0.535 on still or sparkling wine in the appropriate tax class from **columns (c) through (g)** that were transferred to you by an eligible winery under 26 USC 5041(c)(5).

ALTERNATE New Lines 21-23 – Report the number of wine gallons for which you are claiming \$0.062, \$0.056, and \$0.033 on hard cider in **column (h)** that were transferred to you by an eligible winery under 26 USC 5041(c)(5).

Increasing Adjustments

SCHEDULE A – INCREASING AND DECREASING ADJUSTMENTS TO EXCISE TAX LIABILITY						
Increasing Adjustments						
Type of Increasing Adjustment (a)	Supporting Information (Alternate Method #, Date of Event, Export Serial #, or Tax Return Serial # when shortage discovered) (b)	Unit (c)	Quantity (d)	Applicable Rate (e)		Tax Due (f)
27 Unexplained bottled inventory shortages				Wine not over 16%	\$1.07	\$ -
28						\$ -
29						\$ -
30. See Attached - Enter the total calculated tax from your continuation sheet of increasing adjustments.						\$ -
31. Total Increasing Tax Due						\$ -
32. Interest						
33. Penalties						
34. Total Increasing Adjustments (lines 31 + 32 + 33)						\$ -

Column (a) of Lines 27, 28, 29 – This line provides a dropdown with available types of increasing adjustments (four options available: Approved alternate method, Distilled Spirits Losses, Failure to obtain proof of export within 90 Days, Unexplained bottled inventory shortages).

New Column (b) of Lines 27, 28, 29 – This column asks for specific supporting information based on the type of increasing adjustment selected in column (a).

New Column (c) of Lines 27, 28, 29 – This column provides a dropdown with units of measurement applicable to different commodities (wine gallons for wine, proof gallons for spirits).

New Column (d) of Lines 27, 28, 29 – This column asks for the number of wine gallons or proof gallons to which the increasing adjustment relates.

New Column (e) of Lines 27, 28, 29 – This column provides a dropdown with applicable tax rates.

Auto-calculated Column (f) of Lines 27, 28, 29 – This is the amount of excise tax due based on entries in column (d) multiplied by the applicable tax rate selected on column (e).

New Line 30 – To be used if you need to report more than three increasing adjustments.

Auto-calculated Line 31 – The total amount excise tax due taken from the addition of lines 27 through 30.

Lines 32 and 33 – These line items reflect interest and penalties. These lines correspond to columns (c) and (d) of lines 25 through 27 of Form TTB F 5000.24 - Schedule A.

Auto-calculated Line 34 – This is the sum of lines 31 through 33 and will automatically populate line 11.

Decreasing Adjustments

Decreasing Adjustments				
Type of Decreasing Adjustment (a)	Supporting Information (Alternate Method #, Claim #, or Export Serial # w/ Return Serial # where paid) (b)	Approved Claim Amount (c)	Balance Left on Claim (not taken for adjustment) (d)	Amount of Adjustments This Period (e)
35.				
36.				
37.				
38. See Attached - Enter the total calculated tax from your continuation sheet of decreasing adjustments.				\$ -
39. Total Decreasing Adjustments				\$ -

Column (a) of Lines 35, 36, 37 – This line provides a dropdown with available types of decreasing adjustments (three options available: Approved alternate method, Approved claim for credit, Obtained proof of export after tax payment).

New Column (b) of Lines 35, 36, 37 – This column asks for specific supporting information based on the type of decreasing adjustment selected in column (a).

New Column (c) of Lines 35, 36, 37 – This column asks for the approved claim amount and will only be applicable if “Approved Claim for Credit” is selected in column (a) of lines 35, 36, 37.

New Column (d) of Lines 35, 36, 37 – This column asks for the balance left on an approved claim, which is not being taken as an adjustment on this return, and will only be applicable if “Approved Claim for Credit” is selected in column (a) of lines 35, 36, 37.

New Column(e) of Lines 36(e), 37(e) – This is the amount of the decreasing adjustment(s) taken for this period.

New Line 38 – To be used if you need to report more than three decreasing adjustments.

Auto-calculated Column (e) of Line 39 – This is the sum of lines 35(e) through 38(e) and will automatically populate line 25(d).

INSTRUCTIONS ARE FOR SURVEY PURPOSES ONLY

Wine Premises Operations

****NOTE**** - TTB is no longer requiring separate reporting of bulk, bottled, or packaged wine. All quantities are reported in [wine gallons](#). As a result, various items previously reported on TTB F 5120.17 Part I Section A – Bulk Wines and Section B – Bottled Wines have been combined.

Amounts on Hand (plus month selector)

(Semimonthly filers: Report operational data for the entire month selected ->>) – The line next to Wine Premises Operations reflects the appropriate month from the dropdown for the corresponding reporting period.

WINE PREMISES OPERATIONS <small>(Semi-monthly filers: report operational data for the entire month selected - > >)</small>							
	Still Wine (Alcohol Content by Volume)			Artificially Carbonated Wine (d)	Sparkling Wine (e)	Hard Cider (f)	Total Wine Gallons (g)
	Not Over 16% (a)	Over 16%, up to 21% (b)	Over 21%, up to 24% (c)				
40. Wine Gallons on Hand at Beginning of Period							

Line 40 – This amount comes from line 59 of TTB F 5120.Pilot- B submitted for the previous period. If this is your first time submitting TTB F 5120.Pilot-B, enter the amount of wine on hand at the end of the period from line 31 of Section A – Bulk Wines **PLUS** line 20 of Section B – Bottled Wines of TTB F 5120.17 for the previous period.

INSTRUCTIONS ARE FOR SURVEY PURPOSES ONLY

Additions to Wine Inventory

	Still Wine (Alcohol Content by Volume)			Artificially Carbonated Wine (d)	Sparkling Wine (e)	Hard Cider (f)	Total Wine Gallons (g)
	Not Over 16% (a)	Over 16%, up to 21% (b)	Over 21%, up to 24% (c)				
I. ADDITIONS TO WINE INVENTORY							
41. Wine Produced This Period							
42. Bulk Wine Received in Bond							
43. Bottled Wine Received In Bond							
44. Wine Returned To Bond							
45. Physical Inventory Disclosed an Overage							
46. Wine on Hand at Beginning of Period Plus Additions to Inventory (add lines 40 through 45)							

Line 41 – This line corresponds to the sum of TTB F 5120.17 **Section A** – Bulk Wines: Lines 2 through 6 (Produced by Fermentation, Produced by Sweetening, Produced by Addition of Wine Spirits, Produced by Blending, Produced by Amelioration).

Line 42 – This line corresponds to TTB F 5120.17 **Section A** – Bulk Wines: Line 7 (Received in Bond).

Line 43 – This line corresponds to TTB F 5120.17 **Section B** – Bottled Wines: Line 3 (Received in Bond).

Line 44 – This line corresponds to TTB F 5120.17 **Section B** – Bottled Wines: Line 4 (Taxpaid Wine Returned To Bond).

Line 45 – This line corresponds to TTB F 5120.17 Section A – Bulk Wines: Line 9 (Inventory Gains) **PLUS** Section B – Bottled Wines: Lines 5 & 6 (fillable lines).

Auto-calculated Line 46 – This line corresponds to TTB F 5120.17 Section A – Bulk Wines: Line 12 (Total) **PLUS** Section B – Bottled Wines Line 7 (Total) and will auto-calculate based on the amounts entered in lines 40 through 45.

INSTRUCTIONS ARE FOR SURVEY PURPOSES ONLY

Other Subtractions from Wine Inventory

	Still Wine (Alcohol Content by Volume)			Artificially Carbonated Wine (d)	Sparkling Wine (e)	Hard Cider (f)	Total Wine Gallons (g)
	Not Over 16% (a)	Over 16%, up to 21% (b)	Over 21%, up to 24% (c)				
II. OTHER SUBTRACTIONS FROM WINE INVENTORY							
47. Exports - Without Payment of Tax							
48. Transfers in Bond							
49. Wine Used to Produce Other Wine							
50. Wine Consumed or Destroyed on Premises							
51. Removed for Personal or Family Use (<i>*must be eligible per 27 CFR 24.75</i>)							
52. Losses Including Breakage and Theft							
53. Physical Inventory Disclosed a Bottled Inventory Shortage							
54. <input type="checkbox"/> I certify that I either have records that explain the shortage or have taxpaid the unexplained shortages in Schedule A above.							
55. Other Non-Taxpaid Subtractions from Inventory							

Line 47 – This line corresponds to the “Removed for Export” dropdown option in Lines 24-28 of TTB F 5120.17 Section A – Bulk Wines **PLUS** Section B – Bottled Wines Line 12 (Removed For Export).

Line 48 – This line corresponds to TTB F 5120.17 Section A – Bulk Wines Line 15 (Transfers in Bond) **PLUS** Section B – Bottled Wines Line 9 (Transfers in Bond).

Line 49 – This line corresponds to TTB F 5120.17 **Section A** – Bulk Wines Lines 18-22 (Used For Sweetening, Used For Addition Of Wine Spirits, Used For Blending, Used For Amelioration, Used For Effervescent Wine).

Line 50 – This line corresponds to Line 23 (Used for Testing) and the “Destroyed” dropdown option in Lines 24-28 of TTB F 5120.17 Section A – Bulk Wines **PLUS** Section B – Bottled Wines Lines 11, 14 (Used for Tasting, Used For Testing)

Line 51- This line corresponds to the “Removed for Family Use” dropdown option in Lines 24-28 of TTB F 5120.17 Section A – Bulk **PLUS** Section B – Bottled Wines Line 13 (Removed For Family Use)

Line 52 – This line corresponds to TTB F 5120.17 Section A – Bulk Wines Line 29 (Losses – Other Than Inventory) **PLUS** Section B – Bottled Wines Line 18 (Breakage)

Line 53 – This line corresponds to TTB F 5120.17 **Section A** – Bulk Wines Line 30 (Inventory Losses) **PLUS** Section B – Bottled Wines Line 19 (Inventory Shortage)

New Line 54 – No equivalent line on TTB F 5120.17. Check this box to certify that the amounts reported on line 53 are either taxpaid or are documented and explained. See instructions for more details.

Line 55 – This line corresponds to TTB F 5120.17 **Section A** – Bulk Wines Line 16 (Removed for Distilling Material), Line 17 (Removed to Vinegar Plant), the “Used for Formula Wine” and “Used for Nonbeverage Wine” dropdown options in Lines 24-28 and wine removed for government use under 27 CFR 24.293.

Inventory Reconciliation

	Still Wine (Alcohol Content by Volume)			Artificially Carbonated Wine (d)	Sparkling Wine (e)	Hard Cider (f)	Total Wine Gallons (g)
	Not Over 16% (a)	Over 16%, up to 21% (b)	Over 21%, up to 24% (c)				
<input type="checkbox"/>	III. INVENTORY RECONCILIATION						
56. Wine on Hand at Beginning of Period Plus Additions to Inventory <i>(same as line 46 above)</i>							
57a. Wine Gallons Removed Taxpaid on TTB F-5120.Pilot-A, line 8 <i>(Semimonthly Taxpayers only)</i>							
57b. Total Wine Gallons Removed Taxpaid this Operational Period (line 57a + line 8)							
58. Total Other Subtractions from Inventory <i>(add lines 47 through 55)</i>							
59. Total Wine on Hand at End of Period <i>(line 56 minus lines 57b and 58)</i>							

Auto-populated Line 56 - The form will automatically fill columns (a) through (g) of this line with the amounts from line 46. This line corresponds to TTB F 5120.17 Section A - Bulk Wines line 12 **PLUS** Section B - Bottled Wines line 7.

New Line 57a (Semimonthly taxpayers only) - The total number of wine gallons reported as taxable removals on TTB F 5120.Pilot-A, line 8 for the earlier period(s) of the month.

Auto-calculated Line 57b - This line auto-calculates based on the sum of lines 8 and 57a.

Auto-calculated Line 58 - This line auto-calculates based on the sum of lines 47 through 55.

Auto-calculated Line 59 - This line auto-calculates based on line 56 minus the amount on lines 57(b) and 58. This number cannot be less than zero. This number will go on line 40 of the next filing period.

INSTRUCTIONS ARE FOR SURVEY PURPOSES ONLY

Distilled Spirits Inventory Reconciliation

****NOTE**** - TTB is combining columns (a) through (h) previously reported on TTB F 5120.17 Part III – Summary of Distilled Spirits. All quantities are reported in proof gallons.

IV. DISTILLED SPIRITS INVENTORY RECONCILIATION	PROOF GALLONS
60. Spirits on Hand Beginning of Period	
61. Additions to Spirits Inventory	
62. Physical Inventory Disclosed an Overage	
63. Total (Spirits on Hand at Beginning of Period Plus Additions to Inventory)	
64. Spirits Used	
65. Losses	
66. Physical Inventory Disclosed a Shortage	
67. <input type="checkbox"/> I certify that I have tax determined losses and shortages in accordance with 27 CFR Parts 19 and 24.	
68. Spirits on Hand End of Period (line 63 minus lines 64, 65, and 66)	

Line 60 – This line corresponds to TTB F 5120.17 Part III – Summary of Distilled Spirits Line 1 (On Hand Beginning of Period).

Line 61 – This line corresponds to TTB F 5120.17 Part III – Summary of Distilled Spirits Line 2 (Received).

Line 62 – This line corresponds to TTB F 5120.17 Part III – Summary of Distilled Spirits Line 3 (Inventory Gain).

Auto-calculated Line 63 – This line corresponds to TTB F 5120.17 Part III – Summary of Distilled Spirits Line 4 (Total).

Line 64 – This line corresponds to TTB F 5120.17 Part III – Summary of Distilled Spirits Line 5 (Used).

Line 65 – This line corresponds to TTB F 5120.17 Part III – Summary of Distilled Spirits Line 8 (Losses).

Line 66 – This line does not have a direct equivalent in TTB F 5120.17 Part III – Summary of Distilled Spirits, but can be reported on Line 7 of that form.

New Line 67 - Check this box to certify that the amounts reported on line 66 are either taxpaid or are documented and explained. See instructions for more details.

Auto-calculated Line 68 – This line corresponds to TTB F 5120.17 Part III – Summary of Distilled Spirits Line 9 (On Hand End of Period).