

Brewery Records, Reports, and Returns

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Using TTB.gov



TTB

Alcohol and Tobacco
Tax and Trade Bureau

U.S. Department of the Treasury

Who We Are

What We Do

TTB Audiences

Resources

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PROGRAM AREAS	REGS & GUIDANCE	TAXES AND FILING	ONLINE SERVICES	ENFORCEMENT
Beverage Alcohol	Laws	Tax Reform (CBMTRA)	Permits Online	Tip Line
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>



Records, Reports & Returns

Records

Operations
Report

Excise Tax
Return



Required Records | Purpose

- Captures each day's brewery operations
- Source documents for all entries on the Brewers Reports and Excise Tax Returns
- What a TTB auditor reviews to support your tax liability and compliance
- See 27 CFR part 25 – Beer
 - Subpart U
 - Sections 25.291 - 25.301

Subpart U—Records and Reports

§25.291	Records.
§25.292	Daily records of operations.
§25.293	Record of ballings and alcohol content.
§25.294	Inventories.
§25.295	Record of unsalable beer.
§25.296	Record of beer concentrate.
§25.297	Report of Operations, Form 5130.9 or Form 5130.26.
§25.298	Excise tax return, Form 5000.24.
§25.299	Execution under penalties of perjury.
§25.300	Retention and preservation of records.
§25.301	Photographic copies of records.



Records | Basic Info

27 CFR 25.291

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



Daily Records | General

27 CFR 25.291

- There is generally no required format for required records
- Records may be self-created spreadsheets/documents, invoices, computer-generated summaries, commercial or business documents, bills of lading, credit memos, or TTB required forms
- Records must accurately and clearly reflect the details of each operation and/or transaction, and must contain all the necessary data



Electronic Code of Federal Regulations (CFR)

Key Beer Topics



Beer Labeling

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



Brewer's Notice (Permit)

Getting qualified so you can apply for permission to operate, and help with Permits Online



Importing/Exporting

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



Taxes and Filing

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



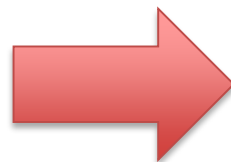
Changes After Qualification

File amendments for change of bond and control using Permits Online



Beer Statistics

Monthly statistical releases going back to 1984



Beer Laws and Regulations

Public guidance including FAQs, procedures, rulings and industry circulars



Other Beer Topics

Such as saké, alternating proprietorships and frequently requested listings

TTB.gov/beer/beer-regs
ecfr.gov/Title27/27cfr25



Daily Records of Operations & Daily Summaries

25.292 has two parts:

(a): Daily Records

(b): Daily Summaries

25.292(a) basically has five subject areas:

1. materials & production
2. packaging
3. removals
4. returns
5. other

Beer * = beer & cereal beverage

§25.292 Daily records of operations.

(a) **Daily records.** A brewer shall maintain daily records of operations which show by quantity the following:

Materials & Production

- 1) Each kind of material received and used in the production of beer * (including the balling and the quantity of each type of material used in the production of wort or concentrated wort).
- 2) Beer * produced (including water added after production is determined).

Packaging

- 3) Beer * transferred for and returned from bottling.
- 4) Beer * transferred for and returned from racking.
- 5) Beer * bottled.
- 6) Beer * racked.

Removals

- 7) Cereal beverage removed from the brewery.
- 8) Beer removed for consumption or sale. For each removal, the record will show the date of removal, the person to whom the beer was shipped or delivered (not required for sales in quantities of one-half barrel or less for delivery at the brewery), and the quantities of beer removed in kegs and in bottles.
- 9) Beer removed without payment of tax. For each removal, the record will show the date of removal, the person to whom the beer was shipped or delivered, and the quantities of beer removed in kegs, bottles, tanks, tank cars, tank trucks, tank ships, barges or deep tanks of vessels.
- 10) Packaged beer used for laboratory samples at the brewery.
- 11) Beer consumed at the brewery.

Returns

- 12) Beer returned to the brewery from which removed.
- 13) Beer returned to the brewery after removal from another brewery owned by the brewer.

Destruction, losses, misc.

- 14) Beer reconditioned, used as material, or destroyed.
- 15) Beer received from other breweries or received from pilot brewing plants.
- 16) Beer * lost due to breakage, theft, casualty, or other unusual cause.
- 17) Brewing materials sold or transferred to pilot brewing plants (including the name and address of the person to whom shipped or delivered) and brewing materials used in the manufacture of wort, wort concentrate, malt syrup, and malt extract for sale or removal.
- 18) Record of tests of measuring devices.
- 19) Beer purchased from other brewers in the purchasing brewer's barrels and kegs and such beer sold to other brewers.

Summaries

(b) **Daily summary records.** A brewer shall maintain daily summaries of the following transactions:

- 1) Beer * bottled;
- 2) Beer * racked;
- 3) Beer removed for consumption or sale;
- 4) Beer returned to the brewery from which removed;
- 5) Beer returned to the brewery after removal from another brewery owned by the brewer; and
- 6) Brewing materials, beer * in process, and finished beer * on hand.



Daily Records of Operations

27 CFR 25.292(a)(1) – (19)

Most Commonly Used Records:

- Raw materials received (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 brewery
- Beer lost due to breakage, theft, or destroyed

NOTE: when used here, “Beer” means “beer or cereal beverage”



Daily Summary Records

27 CFR 25.292(b)(1)–(6)

- Each day, brewers must also 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 removed 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



Example Production Record – Batch Record / Brewing Log

BREWING LOG

27 CFR 25.292 (a)(2)

DATE:	1/9/2019	PRODUCT:	AMBER
TANK:	FV 1	BATCH #	2019-002

INGREDIENTS

GRAIN / MALT:			HOPS:		
Malt 1	100	LBS	Hops 1	100	OZ
Malt 2	200	LBS	Hops 2	200	OZ
Wheat	300	LBS			
YEAST:			OTHER: (dates added)		
YEAST 1	300	OZ	<i>flavors, calcium, potassium, etc</i>		

PROCESS

MASH		FERMENTER	
BATCH SIZE		EST BATCH SIZE	BBLS
VOLUME	GAL	MEAS VOL	BBLS
GRAVITY		EST OG	
DATE TO FV		MEAS OG	
NOTES		DATE FINISHED	
		NOTES	

STATISTICS

EST ABV		EST FINAL GRAV	
MEAS ABV		MEAS FG	

REMOVAL / PACKAGED

DATE		DATE	
TD TANK #		BT #	
VOL REC'D	BBLS	VOL REC'D	BBLS
		KEGS	
VOL LOSS	BBLS	SIZES	
NOTES		CASES	
		SIZES	
		VOL PCKGD	BBLS
		VOL LOSS	BBLS

Materials used on a Batch Record / Brew Log should be subtracted from the Materials Received / Used Record



Example Materials Received/Used Record

Date	Description	MALT / GRAIN (LBS)								RECEIPTS	HOPS (OZ)				RECEIPTS	OTHER			RECEIPTS
		A	B	C	D	E	F	G	H	USE	A	B	C	D	USE	A	B	C	USE
										TOTALS					TOTALS				TOTALS
1-Dec	RECEIPT (ABC)	750.00	400.00	150.00						1,300.00	300.00	300.00			600.00				
4-Dec	RECEIPT (XYZ)						200.00	300.00	300.00	800.00					0.00				
5-Dec	RECEIPT (ABC)				375.00	2,200.00				2,575.00			200.00	200.00	400.00				
9-Jan	BATCH#AMB2019-002	(100.00)	(200.00)						(300.00)	(600.00)	(100.00)	(200.00)			(300.00)				
SUMMARY: MATERIALS ON HAND		650.00	200.00	150.00	375.00	2,200.00	200.00	-	300.00		200.00	100.00	200.00	200.00		.	.	.	

Entries on the daily materials received / used record are supported by invoices, receipts and by brew / batch records –

27 CFR 25.292(a)(1)(2) & (b)(6)



Example Packaging Record

BOTTLING LOG

27 CFR 25.292(a)(3)-(6)

DATE	BBLS TO BOTTLG	BBLS BOTTLD	LOSSES
3-Jan	101.00	100.02	0.98
5-Jan	252.00	249.97	2.03
10-Jan	353.00	341.02	11.98
11-Jan	203.00	199.99	3.01
14-Jan	526.00	524.97	1.03
19-Jan	498.00	474.97	23.03
25-Jan	251.00	250.05	0.95
28-Jan	102.00	100.02	1.98

TOTALS 2,286.00 2,241.01 44.99
2,241.01

AMBER		WHEAT		RASPBERRY		WINTER		IPA	
12/12	12/24	12/12	12/24	12/12	12/24	12/12	12/24	12/12	12/24
100.02									
		174.99	74.98						
		190.01	55.02	95.99					
				199.99					
						199.99	74.98	199.99	50.01
								399.99	74.98
100.02	50.01	100.02							
								100.02	

200.04 50.01 465.02 130.00 295.98 - 199.99 74.98 700.00 124.99

RACKING LOG

27 CFR 25.292(a)(3)-(6)

DATE	BBLS TO RACKING	BBLS RACKED	LOSSES
3-Jan	25.00	25.00	-
10-Jan	182.00	180.00	2.00
11-Jan	75.00	75.00	-
14-Jan	5.00	5.00	-
17-Jan	55.00	50.00	5.00
19-Jan	100.00	100.00	-
21-Jan	50.00	50.00	-

TOTALS 492.00 485.00 7.00
485.00

AMBER		WHEAT		RASPBERRY		WINTER		IPA	
1/2	1/4	1/2	1/4	1/2	1/4	1/2	1/4	1/2	1/4
25.00									
		100.00	80.00						
				75.00					
						5.00			
								50.00	
75.00	25.00								
									50.00

100.00 25.00 100.00 80.00 75.00 - 5.00 - 50.00 50.00



Example Removal Record (Brewpub)

Finished beer transferred (removed) from a fermenter to a serving tank/tax-determined tank

TAX-DETERMINED FOR USE IN BREWPUB / TAVERN

27 CFR Part 25: 25.25 (c)(1) / 25.292(a)(8)

MONTH: JANUARY

TANK	TRANSF	PROD / BATCH #	TD TANK	BBLS
FV 1	3-Jan	Rasp-2019-001	TD 2	50.25
FV 2	5-Jan	Wheat-2019-001	TD 1	62.46
FV 4	6-Jan	Amber-2019-001	TD 3	75.32
FV 3	7-Jan	IPA-2019-001	TD 2	47.30
FV 1	10-Jan	Winter-2019-001	TD 3	55.98
FV 5	11-Jan	Rasp-2019-002	TD 1	67.85
FV 2	13-Jan	Wheat-2019-002	TD 4	63.98
FV 3	14-Jan	IPA-2019-002	TD 2	45.87
FV 4	17-Jan	Amber-2019-002	TD 1	80.42
FV 1	18-Jan	IPA-2019-003	TD 3	57.94
FV 3	19-Jan	Winter-2019-002	TD 4	35.97
FV 5	31-Jan	Rasp-2019-003	TD 2	56.47
FV 2	24-Jan	Wheat-2019-003	TD 1	47.94
FV 3	27-Jan	IPA-2019-004	TD 4	58.29
FV 1	31-Jan	Rasp-2019-004	TD 3	45.98

15 BATCHES

852.02



Example Removal Record

Packaged beer removed from bonded storage area, and sold or delivered to retailers/the public

DAILY SHIPPING REPORT

27 CFR Part 25: 25.292(a)(8)

MONTH: JANUARY

DATE	INVOICE	QUAN / UNITS	KEG	BBLs	CASE	BBLs	TOTAL BBLs	\$3.50 60,000
3-Jan	12489	84	1/2	42.00			42.00	\$ 147.00
3-Jan	12489	40	1/4	10.00			10.00	\$ 35.00
3-Jan	12489	3,196			12/12	115.98	115.98	\$ 405.94
10-Jan	12490	372			12/24	27.00	27.00	\$ 94.50
10-Jan	12490	92,805	1/2	20.00			20.00	\$ 70.00
11-Jan	45987	136	1/4	34.00			34.00	\$ 119.00
13-Jan	45988	1,752			12/12	63.58	63.58	\$ 222.53
17-Jan	12491	647			12/24	46.96	46.96	\$ 164.36
17-Jan	12491	2	1/2	1.00			1.00	\$ 3.50
17-Jan	12491	1,500			12/12	54.44	54.44	\$ 190.52
27-Jan	12492	92	1/2	46.00			46.00	\$ 161.00
27-Jan	12492	80	1/4	20.00			20.00	\$ 70.00
27-Jan	12492	3,361			12/12	121.97	121.97	\$ 426.90
31-Jan	12493	621			12/24	45.07	45.07	\$ 157.75
31-Jan	12493	132	1/2	66.00			66.00	\$ 231.00
		104,820		239.00		475.00	714.00	\$ 2,499.00



Example Returns to Brewery Record

- **Lost** due to breakage, theft, etc.
- **Destroyed**
- **Returned** to brewery

Invoices would support the entries on this type of summary

DAILY RETURNED LOG

27 CFR 25.292 (a)(12)

DATE	DESCRIPTION	SIZE	QUANTITY	BARRELS	REASON	REMOVED BY
1/3	Amber	1/2	10	5	bad date	JG
1/10	Raspberry	12/24	96	6.97	bad date	PH
1/12	Wheat	1/4	24	6	bad date	JG
1/19	Winter	12/24	140	10.16	damaged packaging	SH
1/26	Amber	12/24	56	4.06	bad date	PH



Beer Removed Without Payment of Tax

27 CFR 25.292(a)(9)–(11)

- Beer may be removed without tax payment ONLY when:
 - Transferred in bond to another brewery
 - Unfit for beverage use
 - Used for analysis or testing
 - Transferred to a distilled spirits plant
 - Exported/used as supplies for vessels and aircraft
 - For personal use: only sole proprietorships and partnerships. The annual limit is 100 gallons per household with one adult or 200 gallons for households with two or more adults (27 CFR 25.207)
- See 27 CFR Subpart L 25.181 – 207 for details on these kinds of removals



Beer Removed Without Payment of Tax Consumed on Premises - 27 CFR 25.292(a)(9)–(11)

F 5130.26: Quarterly Brewers Report

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 (Entry from LINE #17 from last quarterly report. 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)		

Beer consumed on the premises – 25.292(a)(11)



**Quarterly Report:
Lines 11 – 14:
removed without
payment of tax**



Beer Removed Without Payment of Tax Exports - 27 CFR 25.292(a)(9)

- Beer Exported – for details see 27 CFR part 28
 - Direct export without payment of tax
 - [Industry Circular 2004-3 Alcohol and Tobacco Export Documentation Procedures](#)
 - [TTB Form 5130.12 - Beer for Exportation](#)
 - Export tax paid with benefit of drawback
 - [TTB F 5130.6 - Drawback on Beer Exported](#)



Inventory Records

27 CFR 25.294

Monthly Physical Inventory

- Required every month
- May be taken within 7 days of the end of the month
- Must include the following information
 - Date taken
 - Quantity of beer on hand
 - Losses, gains, shortages
 - Signature under penalty of perjury



Example Inventory Record

Larger Breweries Reporting on TTB Form 5130.9

27CFR25.294

	Bay 1				Bay 2				Bay 3				Bay 4				Bay 5				Bay 6							
	Amber				Wheat				Raspberry				Winter				IPA											
	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24
Count			304	414			7303	703			303	110			28	138			10637	634								
Barrels	0	0	11.03	30.05	0	0	265.03	51.02	0	0	11	7.98	0	0	1.02	10.02	0	0	386.02	46.02	0	0	0	0	0	0	0	0

TOTAL				
	1/2	1/4	12/12	12/24
Count	366	596	18575	1999
Barrels	183	149	674.09	145.09

Bay 7				
	1/2	1/4	12/12	12/24
Count				
Barrels	0	0	0	0

	Bay 13				Bay 12				Bay 11				Bay 10				Bay 9				Bay 8			
	Amber				Wheat				Raspberry				Winter				IPA							
	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24
Count	116	120			188	188			32	0			12	104			18	184						
Barrels	58	30	0	0	94	47	0	0	16	0	0	0	6	26	0	0	9	46	0	0	0	0	0	0

I declare under the penalties of perjury that this inventory, including the documents submitted in support thereof, has been examined by me and, to the best of my knowledge and belief is true, correct and complete.

DATE TAKEN _____

TAKEN BY _____

Penalty of perjury statement, signed by person who conducted the inventory



Example Inventory Record

Smaller Breweries Reporting on TTB Form 5130.26

JANUARY

DATE START	VESSEL	BATCH #	BBLS	DATE FINISHED	REMOVED TO	BBLS REC'D	BBLS LOSS
9-Jan	FV 2	AMB2019-001	20.00	16-Jan	TD #1	15.80	4.20
10-Jan	FV 3	IPA2019-001	20.00	17-Jan	TD #2	20.00	-
15-Jan	FV 1	RAS2019-001	20.00	20-Jan	TD #4	18.70	1.30
16-Jan	FV 4	WHE2019-001	20.00	23-Jan	TD #3	19.00	1.00
18-Jan	FV 5	AMB2019-002	20.00	25-Jan	KEGS	18.00	2.00
22-Jan	FV 2	WIN2019-001	20.00				
28-Jan	FV 1	IPA2019-002	20.00				
31-Jan	FV 4	RAS2019-002	20.00				
TOTALS			160.00			91.50	8.50
			60.00	IN PROCESS			
			100.00	FINISHED			

NOTE to Small breweries/brewpubs:
 A similar format could also be used for your **Daily Summary** of Daily Production Records/ Brew Logs

27 CFR 25.292(a)(2) or (b)(5)

Penalty of perjury statement, signed by person who conducted the inventory

"I declare under the penalties of perjury that this record, including the documents submitted in support thereof, has been examined by me and, to the best of my knowledge and belief, is true, correct and complete."

Signature: _____ Date: _____



Common Issues: Loss vs. Shortage

27 CFR 25.292(a)(16)

- **Loss:** beer lost due to a known event like breakage, spillage or theft
 - Losses are NOT taxed
- **Shortage:** missing quantity of beer disclosed by physical inventory count/unexpected
 - 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
- For details on filing claims see 27 CFR 25.283



Common Issues: Recording Beer Destructions

27 CFR 25.292(a)(14)

- Destructions ON Brewery Premises
 - **BEER NOT TAX PAID / TAX DETERMINED**
 - Note the batch record or prepare a destruction record as detailed in §25.225
 - Prior notice and reporting is not required as per §25.221
 - **BEER TAX PAID / TAX DETERMINED**
 - Prepare a destruction record as detailed in §25.225
 - May file a claim for credit of taxes paid
- For details on destructions see 27 CFR Subpart N 25.221–25.225



Common Issues: Recording Beer Destructions

27 CFR 25.292(a)(14)

- 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
- For details on destructions, see 27 CFR subpart N: 25.221–25.225



Common Issues: Recording Returns

27 CFR 25.292(a)(12)(13)

- **Removed from/returned to same brewery:**
 - May 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



Records | Best Practices

- Familiarize yourself with 27 CFR 25.292 and 25.294
- Build recordkeeping duties into the daily work schedule
- Keep detailed records: who, what, when, where, why, and how much
- Be vigilant about recording production, removals, returns, destructions, losses and shortages
- **IN SUMMARY:** record all operations and transactions at the brewery as soon as possible



Records, Reports & Returns

Records

Operations
Report

Excise Tax
Return



Beer Barrel Equivalency

- 1 barrel = 31 gallons
- Barrels are the standard unit for tax and reporting
- Taxable removals in kegs must be computed as barrels by using the tables found in 27 CFR 25.156
- Taxable removals in bottles and cans must be computed as barrels by using the tables found in 27 CFR 25.158
- If beer is to be removed in OTHER sizes, the brewer shall notify the NRC in advance and request to be advised of the fractional barrel equivalent



Beer Barrel Equivalency

- **Example:** Barrel equivalent factor for $24/12 = 0.07258$
 - 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



Operations Report

- Reports are due the 15th day following the close of the reporting period
- You must file a report even if there was no activity during period
- File quarterly if your tax liability does not exceed \$50,000 in the current or prior calendar year
- File monthly if your tax liability is more than \$50,000 in the current or prior a calendar year
- There is no annual filing option for reports



Operations Reports

- [TTB Form 5130.26 – 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)
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](#)



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](#)



Records, Reports & Returns

Records

Operations
Report

Excise Tax
Return

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)

[TTB Form 5000.24sm](#)



Tax Rates for Domestic Beer

Tax Rates for Domestic Beer Removed During Calendar Years 2018 and 2019*

	Beer Produced by the Brewer		Beer Not Produced by the Brewer
	First 60,000 BBLs	Over 60,000 up to 2,000,000	All BBLs
Domestic Brewer who brews 2,000,000 barrels or less per calendar year	\$3.50	\$16.00	\$18.00
Domestic Brewer who brews more than 2,000,000 barrels per calendar year	\$16.00	\$18.00	

* Additional rules regarding controlled groups and single taxpayers apply



When is There Beer Tax Liability?

“Tax is hereby imposed on all beer brewed or produced and removed for consumption or sale within the U.S. or imported into the U.S.”

26 U.S.C. 5051(a)



Excise Tax Return Filing Frequency

- **Annually:** You may file 1 tax return per year if you are liable for \$1,000 or less of tax on beer in the current and prior calendar year
- **Quarterly:** You may file quarterly if you are liable for \$50,000 or less of tax on beer in the current and prior 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 are liable for more than \$50,000 in beer tax in the current and prior calendar year
 - The return periods are:
 - 1st through the 15th
 - 16th through the end of month
 - Special rule for September — there is a third return period
 - 1st through the 15th
 - 16th through the 25th*
 - 26th through the 30th*

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

27 CFR 25.164



Excise Tax Return - TTB Form 5000.24

- 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://ttb.gov/tax_audit/fed_ex_tax_due.shtml
- You must file a return even if you have \$0 taxes due

27 CFR 25.164



Email Reminders for Filing Tax Returns and Reports

- Stay current with due dates by subscribing to receive automated email reminders about when to file tax returns and reports of operations
- Visit <https://www.ttb.gov/news/automated-reminders-filing.shtml> to sign up for email reminders



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			
1/1/2019-3/31/2019			
<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
Less Returns as Offsets			
Cases	200	3.50	700.00
			6,650.00
<u>Tax Returns</u>			
	S/N 2019-1		6,650.00
Note:			
Adjustments to tax liability are a separate matter			



Tax Return – TTB Form 5000.24

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) EXCISE TAX RETURN <i>(Prepare in duplicate – See instructions below)</i>		1. SERIAL NUMBER 2019-1
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 01/01/2019 ENDING 03/31/2019		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 0 0 0 0 0 0 0 0 0	7. PLANT, REGISTRY, OR PERMIT NUMBER BR-OH-43210	For TTB Use Only
8. NAME AND ADDRESS OF TAXPAYER (Include ZIP Code) RACKING BEER BREWERY 1000 BEER BLVD HOP, OH 55555		TAX \$
		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 04/08/2019	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.			\$

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TTB F 5000.24 (11/2016)



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**



Summary & Questions