OMB No. 1513-0053

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
REPORT OF WINE PREMISES OPERATIONS

PERIOD COVERED (Year Only, or Year & Month, or Year & Quarter)

YEAR (Year) 2010 MONTH (Month) FEB

QUARTERLY: ☐ January to March ☐ July to September ☐ April to June ☐ October to December

OPERATED BY (Name, Address, and Telephone)

Owner Name
DBA or Operating Name (if any)
Premises Address

Telephone Number: (111) 111-1234

VERSION (Select Original or Amended. Select Final also if last report for the business)

☐ Original ☐ Amended ☐ Final Report

EIN 99-9999999

REGISTRY NUMBER BWC-OH-0000 or BWN-OH-0000

INSTRUCTIONS

1. The reporting period for this form must be monthly, except that proprietors who qualify under the exception stated in 27 CFR 24.300(g)(2) may file this form on a quarterly or calendar year basis unless required to file monthly by the Alcohol and Tobacco Tax and Trade Bureau (TTB). A proprietor who files monthly reports but does not expect any reportable operations in a subsequent month or months may indicate in Part X that no monthly reports will be filed until a reportable operation occurs (§ 24.300(g)(1)).

2. Prepare this form in duplicate and file it by the fifteenth day after the end of the report period *(month, quarter, or year).* Keep the copy on your bonded wine premises for inspection by TTB officers. Send the original to TTB at this address: Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215.

3. Explain any unusual operations in Part X.

4. The quantities "on hand end" will ordinarily be "book inventory" figures, that is the quantity required to balance each summary. Use the "on hand end" from your report for the previous period as the "on hand beginning" of the current report. On reports for any period when you take a physical inventory, report the difference as losses for bulk wine and shortages for bottled wine, or as gains, as the case may be.

5. If the quantity of wine previously reported on TTB F 5120.17 is affected by adjustments made on a tax return, TTB F 5000.24, adjust the current TTB F 5120.17 in Section A *(and Section B, if bottled wine is involved).* Explain the entries in Part X.

PART I - SUMMARY OF WINES IN BOND (GALLONS)

ITEM	ALCOHOL CONTENT BY VOLUME: NOT OVER 14 PERCENT *(a)*	OVER 14 TO 21 PERCENT *(Inclusive)* *(b)*	OVER 21 TO 24 PERCENT *(Inclusive)* *(c)*	ARTIFICIALLY CARBONATED WINE *(d)*	SPARKLING WINE *(e)*	HARD CIDER *(f)*
SECTION A - BULK WINES						
1. ON HAND BEGINNING OF PERIOD	105,000	150				0
2. PRODUCED BY FERMENTATION[1/]	22,600				BF / BP	1,200
3. PRODUCED BY SWEETENING						
4. PRODUCED BY ADDITION OF WINE SPIRITS		325				
5. PRODUCED BY BLENDING		230				
6. PRODUCED BY AMELIORATION						
7. RECEIVED IN BOND	600					
8. BOTTLED WINE DUMPED TO BULK	285					
9. INVENTORY GAINS						
10. Write-in Entry: See Attachment						
11. Write-in Entry: See Attachment						
12. **TOTAL**	**128,485**	**705**				**1,200**
13. BOTTLED[2/]	2,378				BF / BP	
14. REMOVED TAXPAID						
15. TRANSFERS IN BOND						
16. REMOVED FOR DISTILLING MATERIAL						
17. REMOVED TO VINEGAR PLANT						
18. USED FOR SWEETENING						
19. USED FOR ADDITION OF WINE SPIRITS	300					
20. USED FOR BLENDING[4/]	115	115				
21. USED FOR AMELIORATION						
22. USED FOR EFFERVESCENT WINE						
23. USED FOR TESTING						
24. Write-in Entry: See Attachment						
25. Write-in Entry: See Attachment						
26. Write-in Entry: See Attachment						
27. Write-in Entry: See Attachment						
28. Write-in Entry: See Attachment						
29. LOSSES (OTHER THAN INVENTORY)						
30. INVENTORY LOSSES						
31. ON HAND END OF PERIOD	125,692	590				1,200
32. **TOTAL**	**128,485**	**705**				**1,200**
SECTION B - BOTTLED WINES						
1. ON HAND BEGINNING OF PERIOD	50,070	59				
2. BOTTLED[2/]	2,378				BF / BP	
3. RECEIVED IN BOND						
4. TAXPAID WINE RETURNED TO BOND	59					
5.						
6.						
7. **TOTAL**	**52,507**	**59**				
8. REMOVED TAXPAID	1,189	5				
9. TRANSFERRED IN BOND						
10. DUMPED TO BULK	285					
11. USED FOR TASTING	7					
12. REMOVED FOR EXPORT	119					
13. REMOVED FOR FAMILY USE						
14. USED FOR TESTING						
15.						
16.						
17.						
18. BREAKAGE						
19. INVENTORY SHORTAGE[3/]						
20. ON HAND END OF PERIOD	50,907	54				
21. **TOTAL**	**52,507**	**59**				

TTB F 5120.17 (12/2014)

[1/] Enter in col. (e) on line marked "BF" the quantity of sparkling wine produced by fermentation in bottles, and on line marked "BP" the quantity of sparkling wine produced by bulk process.

[2/] Section A line 13 and Section B line 2 should show the same quantities. Enter in col. (e) on line marked "BF" the quantity of finished bottle fermented sparkling wine bottled, and on line marked "BP" the quantity of finished bulk process wine bottled.

[3/] Fully explain in either Part X, or on a separate signed statement submitted with this report. Failure to satisfactorily explain shortages of bottled wine may result in the assessment of taxes applicable to those shortages.

[4/] Only report blending if wines of different tax classes are blended together.

PART II - (RESERVED)

PART III - SUMMARY OF DISTILLED SPIRITS (Proof Gallons)

ITEM	WINE SPIRITS					DISTILLATES CONTAINING ALDEHYDES[5/]		SPIRITS FOR USE IN NON BEVERAGE WINES
	FOR ADDITION TO WINE[5/]				FOR PREPARATION OF DOSAGES OR ESSENCES			
	GRAPE (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1. ON HAND BEGINNING OF PERIOD	0							
2. RECEIVED	60							
3. INVENTORY GAIN								
4. TOTAL	60							
5. USED	35							
6. TRANS. TO COL. (e)								
7.								
8. LOSSES								
9. ON HAND END OF PERIOD	25							
10. TOTAL	60							

PART IV - SUMMARY OF MATERIALS RECEIVED AND USED

ITEM	GRAPE MATERIAL				KINDS OF MATERIALS OTHER THAN GRAPE[5/] (Pounds or Gallons)			SUGAR	
	GRAPES								
	UNCRUSHED (Pounds) (a)	FIELD CRUSHED (Gallons) (b)	JUICE (Gallons) (c)	CONCENTRATE (Gallons) (d)	(e)	(f)	(g)	DRY (Pounds) (h)	LIQUID (Gallons) (i)
1. ON HAND BEGINNING OF PERIOD	0				0				
2. RECEIVED	500,000				200				
3. JUICE OR CONCENTRATE PRODUCED									
4. TOTAL	500,000				200				
5. USED IN WINE PRODUCTION	500,000				200				
6. USED IN JUICE OR CONCENTRATE PRODUCTION									
7. USED IN ALLIED PRODUCTS									
8. REMOVED									
9. ON HAND END OF PERIOD	0				0				
10. TOTAL	500,000				200				

PART V - (RESERVED)

PART VI - SUMMARY OF DISTILLING MATERIAL AND VINEGAR STOCK (Gallons)[5/]

ITEM	DISTILLING MATERIAL[6/]		VINEGAR STOCK	
	(a)	(b)	(c)	(d)
1. ON HAND BEGINNING OF PERIOD (Storage Tanks)				
2. PRODUCED				
3. RECEIVED FROM OTHER BONDED WINE PREMISES				
4.				
5. TOTAL				
6. REMOVED TO DISTILLED SPIRITS PLANTS				
7. REMOVED TO OTHER BONDED WINE PREMISES				
8. REMOVED TO VINEGAR PLANTS				
9.				
10. ON HAND END OF PERIOD (Storage Tanks)				
11. TOTAL				

PART VII - IN FERMENTERS END OF PERIOD (Gallons)[5/]

ITEM	Grape (a)	(b)	(c)	(d)	(e)	TOTAL
1. IN FERMENTERS (ESTIMATED QUANTITY OF LIQUID)	18,700					

PART VIII - SUMMARY OF NONBEVERAGE WINES (Gallons)

ITEM	NOT OVER 14 PERCENT ALCOHOL (a)	OVER 14 TO 21 PERCENT ALCOHOL (Inclusive) (b)	TOTAL (c)
1. PRODUCED			
2. WITHDRAWN			

PART IX - SPECIAL NATURAL WINES AND 27 CFR 24.218 WINES (Gallons)

ITEMS	VERMOUTH (a)	OTHER SPECIAL NATURAL WINES				TOTAL (cols. a, b, c, d and e) (f)	27 CFR 24.218 WINES (g)
		NOT OVER 14 PERCENT ALCOHOL (b)	OVER 14 TO 21 PERCENT ALCOHOL (c)	ARTIFICIALLY CARBONATED (d)	SPARKLING (e)		
1. PRODUCED							
2. TAXABLE REMOVALS							
3. ON HAND END OF PERIOD							

PART X - REMARKS

Under penalties of perjury, I declare that I have examined this report, including the documents submitted in support thereof, and to the best of my knowledge and belief, it is true, correct, and complete.

PROPRIETOR (As shown on your qualification documents)	BY (Signature and Title)	DATE
Owner/Operating Name of the Wine Premises	(Signer must have Signature Authority on file with TTB)	00/00/0000

[5/] State kind - apple, blackberry, etc.
[6/] Distilling material includes lees, filter wash, and other residues used for production of wine spirits. See 27 CFR 24.306.

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 for the protection of Federal Excise taxes. The information will be used to determine compliance by payment on untaxpaid commodities. The information required is mandatory by statute (26 U.S.C. 5367).

The estimated average burden associated with this collection of information is 1 hour and 6 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, D.C. 20005.
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.

Color Coded Sample of TTB F 5120.17 Report of Wine Premises Operations

FRONT OF THE FORM

PERIOD COVERED
Enter the year of the period covered by this report.

If this is an annual report, leave the remainder of the PERIOD COVERED fields blank.

If this is a quarterly report, select the appropriate quarter and leave the MONTH field blank.

If this is a monthly report, enter the Month of the reporting period, and do not make a selection in the QUARTERLY section.

VERSION
Select either "Original" if this is the first report you are filing for this reporting period, or select "Amended" if you filed one or more reports for this reporting period.

Select "Final Report" only if this is the last report you will file before discontinuing operations.

PART I
SUMMARY OF WINES IN BOND (GALLONS)
SECTION A - BULK WINES

27 CFR 24.301

Lines 2-11 represent increases in the amount of wine to be accounted for in the bulk wine account.
Lines 13-30 represent decreases in this amount.

Line 1 ON HAND BEGINNING OF PERIOD
Enter the same amounts that were shown on **Line 31** in each column of the last report submitted.

Line 2 PRODUCED BY FERMENTATION
24.301(a), 24.302

Columns (a), (b), (d) and (f):
When fermentation is complete or the material used for wine is removed from the fermenter, the volume is entered here. The volume must be accurately measured and the alcohol content determined. If the wine contains lees, the entire volume of the storage container (i.e., barrel) must be entered; the lees will be removed at a later date and included among inventory losses.

Column (e):
This is sparkling wine in tirage. Enter the amount of Bottle Fermented Sparkling Wine produced in the space marked "BF" and the amount of Bulk Processed Sparkling Wine produced in the space marked "BP."

The total quantity entered in Line 2, Columns (d) + (e) must equal the total quantity entered in Section A, Line 22 (a) + (b) + (c) + (f).

Line 3 PRODUCED BY SWEETENING
24.301(d), 24.305

This is the amount of wine which has had sweetening materials added to it. The amount of wine listed in Section A Line 18 is the amount BEFORE the addition of sweetening materials; this is the amount AFTER the addition.

Line 4 PRODUCED BY ADDITION OF WINE SPIRITS
24.301(d)

This is the amount of wine which has had wine spirits added to it. The amount listed in Section A Line 19 is the amount BEFORE the addition of spirits; this is the amount AFTER the addition. Be sure to verify the alcohol content of the wine after the addition of spirits, and place the result in the proper column.

Line 5 PRODUCED BY BLENDING
24.301(e)

"Blending" for TTB recordkeeping purposes means wine from two or more tax classes was mixed together. The amount of wine listed Section A Line 20 is the amount BEFORE blending; this is the amount AFTER blending.

Example:
In Section A Line 20, enter 100 gallons of -14% wine and 300 gallons of 14%-21% wine used for blending. If the alcohol content of the blend is 14%-21%, enter 400 gallons in Section A Line 5 Col (b).

Line 6 PRODUCED BY AMELIORATION
24.301(d), 24.304

This is the amount of wine which has had ameliorating materials added to it. The amount of wine listed in Section A Line 21 is the amount BEFORE the addition of ameliorating materials; this is the amount AFTER the addition.

Line 7 RECEIVED IN BOND
24.301(b)

Record the amount of untaxpaid bulk wine received from another bonded winery or bonded wine cellar here.

Line 8 BOTTLED WINE DUMPED TO BULK
24.308(a)

This is the amount of bottled wine that was emptied into the bulk wine account. The same amount is reported in **Section B, Line 10**, below.

Line 9 INVENTORY GAIN
24.313

If you discover that your actual bulk inventory is greater than the "book" figure carried in your records, make the increasing adjustment here. This is to be done only when a complete physical inventory of all wine is conducted.

Line 10 ***Write-in Entry:*** Change of Tax Class
24.301

This entry is used to move an amount of wine from one column (tax class) to another when it is discovered that the alcohol content is not what was previously reported, and when sparkling wine is returned to the still wine account. Show the same amount before the change in one of the blank lines below (**Section A Lines 24-28**).

Line 11 ***Write-in Entry:*** Formula Wine Produced
24.301(f), 24.303

Use this line to show the amount of Formula Wine Produced, AFTER the addition of flavors and other materials to the base wine. The wine used for the production of Formula Wine is shown as a write-in entry on a blank line, **Section A Lines 24-28**, below.

Other Write-in: Slurry Gain
24.301(i)

Use this space to account for gains due to the use of a slurry solution produced with water.

Other Write-in: Recovered from Lees
Use this space to add wine recovered from the pressing of lees.

Line 12 TOTAL
This is the **sum of Line 1 + the amounts given in Lines 2-11**.

Line 13 BOTTLED
24.308

Enter the amount of wine bottled and packed during the period. The same amount is shown in **Section B, Line 2**, below.

Column (e):

Enter the amount of finished (disgorged) Bottle Fermented Sparkling Wine bottled in the space marked "**BF**," and the amount of finished (disgorged) Bulk Process Sparkling Wine bottled in the space marked "**BP**."

Line 14 REMOVED TAXPAID
24.301(b), 24.310

Enter the amount of bulk wine taxably removed during the period.

Line 15 TRANSFERS IN BOND
24.301(b), 24.309

Record the amount of untaxpaid bulk wine shipped to another bonded winery or bonded wine cellar here.

Line 16 REMOVED FOR DISTILLING MATERIAL

24.301(g), 24.306

Enter the amount removed to a distilled spirits plant or another bonded wine premises that will be used as distilling material. Show the same figure on the back of the form in **Part VI, Lines 2 and 6 or 7**.

Line 17 REMOVED TO VINEGAR PLANT
24.301(g), 24.306

Enter the amount removed to a vinegar plant. Show the same total quantity on the back of the form in **Part VI, Lines 7 or 8 (c) and/or (d)**.

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Line 18 USED FOR SWEETENING

24.301(d), 24.305

This is the amount of wine that had sweetening materials added to it. The amount of wine listed in Section A Line 3 is the amount AFTER the addition of sweetening materials; this is the amount BEFORE the addition.

Line 19 USED FOR ADDITION OF WINE SPIRITS
24.301(d)

This is the amount of wine that had wine spirits added to it. The amount of wine listed in Section A Line 4 above is the amount AFTER the addition of the spirits; this is the amount BEFORE the addition.

Line 20 USED FOR BLENDING
24.301(e)

"Blending" for TTB recordkeeping purposes means wine from two or more tax classes was mixed together. The amount of wine listed in Section A Line 5 is the amount AFTER blending; this is the amount BEFORE blending.

Example:
If 100 gallons of -14% wine is blended with 300 gallons of 14%-21%, show the amounts in Col (a) and (b) on this line. If the alcohol content of the blend is 14%-21%, enter the 400 gallons in Section A Line 7 Col (b)), above.

Line 21 USED FOR AMELIORATION
24.301(d), 24.304

This is the amount of wine that had ameliorating materials added to it. The amount of wine listed in Section A Line 6 is the amount AFTER the addition of ameliorating materials; this is the amount BEFORE the addition.

Line 22 USED FOR EFFERVESCENT WINE
24.301(b), 24.302

This is the amount of still wine used for effervescent (sparkling or artificially carbonated) wine. Show the amount of effervescent wine produced in **Section A Line 2 Col. (d) or (e)(BF or BP)**, as appropriate.

The total quantity entered in Line 22 (a) + (b) + (c) + (f) must equal the total quantity entered in **Section A, Line 2, Columns (d) + (e)**.

Line 23 USED FOR TESTING
24.95-.97

Enter the amount of wine used for testing. Testing may take place on or off the bonded premises.

Line 24 *Write-in Entry:* Change of Tax Class
24.301

This entry is used to move an amount of wine from one column (tax class) to another when it is discovered that the alcohol content is not what was previously reported, and when sparkling wine is returned to the still wine account. Show the same amount after the change as a write-in entry in **Section A Line 10 or 11**, above. Do this whenever you learn that the tax class of a wine has been reported incorrectly.

Line 25 *Write-in Entry:* Used for Formula Wine Production
24.301(f), 24.303

Use this line to show the amount of base wine used for the production of a Formula Wine, BEFORE the addition of flavors and other materials to the base wine. The finished amount of Formula Wine produced AFTER the addition of flavors and other materials is shown as a write-in entry in **Section A Line 10 or 11**, above.

Line 26 *Write-in Entry:* Removed for Export
24.301(b), 27 CFR 28

When untaxpaid bulk wine is exported out of the U.S., enter the amount as a write-in entry. **Submit TTB Export Form 5100.11** and proof of export for each shipment.

Line 27 *Write-in Entry:* Returned to Fermenter
24.301(g)

Show the amount of bulk wine returned to a fermenter for re-fermentation here.

Line 28 *Write-in Entry:* Used for Non-beverage wine
24.307

This is the amount of wine that had materials added which render the wine unfit for beverage use. The amount of wine listed in Part VIII is the amount AFTER the addition of materials; this is the amount BEFORE the addition.

Other Write-in: Removed to DM or VS Account
24.301(f), 24.306

Show the removal from the bulk wine account the amount of wine designated for use as distilling material or vinegar stock. Show corresponding entries on **Part VI, Line 2**, Columns (a) - (b): Distilling Material and/or (c) - (d): Vinegar Stock, when using this write-in entry on Lines 24, 25, 26, 27, or 28.

Other Write-in: Destroyed
24.294

Before destroying any wine, obtain permission from TTB. After receiving approval from TTB and destroying the wine, show the amount destroyed.

Line 29 LOSSES (OTHER THAN INVENTORY)
24.268

Report casualty losses on this line, such as spillage due to equipment failure. Casualty losses must be reported to TTB, and a claim may need to be submitted.

Line 30 INVENTORY LOSSES
24.266, 24.313

Use this line to balance the report with the actual amount of wine on hand. This is to be done only when a complete physical inventory of all wine is conducted. If you discover that your actual bulk inventory is less than the "book" figure carried in your records, make the decreasing adjustment here. Include the normal operational topping, racking, evaporation, lees removal and bottling losses that occur throughout the year.

[**Note:** a complete physical inventory must be taken once each year.]

A claim must be filed with TTB if annual inventory losses exceed the allowable limits given in 27 CFR 24.266.

Line 31 ON HAND END OF PERIOD
This is the amount of bulk wine in storage at the end of the period in each tax class. It is a "book" figure for most of the year. The "actual" amount on hand is entered when a complete inventory of all untaxpaid wine is taken and you make adjusting entries above.

Carry this figure forward to **Section A Line 1** of the next report filed. This is the **sum of Line 12 minus the amounts given in Lines 13-30**.

Line 32 TOTAL
This figure is the **total of Lines 13 through 31**. It agrees with the figure on **Line 12**.

FRONT OF THE FORM

PART I
SUMMARY OF WINES IN BOND (GALLONS)
SECTION B - BOTTLED WINES

27 CFR 24.308

Lines 2-6 represent increases in the amount of wine to be accounted for in the bottled wine account.
Lines 8-19 represent decreases in this amount.

Line 1 ON HAND BEGINNING OF PERIOD
Enter the same amounts that were shown on **Line 20** of this section in each column of the last report submitted.

Line 2 BOTTLED
24.308

Enter the amount of wine bottled and packed during the period. The same amount is shown in **Section A, Line13**, above.

Column (e):

Enter the amount of finished (disgorged) Bottle Fermented Sparkling Wine bottled in the space marked "BF," and the amount of finished (disgorged) Bulk Process Sparkling Wine bottled in the space marked "BP."

Line 3 RECEIVED IN BOND
24.309

Record the amount of untaxpaid bottled wine received from another bonded winery or bonded wine cellar here.

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Line 4 TAXPAID WINE RETURNED TO BOND
24.312

Enter the amount of taxpaid wine returned to the bonded premises. File a claim in accordance with 27 CFR 24.66 to request a refund or credit of the tax.

Line 5 ***(Write-in Entry):*** Inventory Gain
24.313

When the annual physical inventory reveals a gain of bottled wine, make the adjustment on this line as a write-in entry. Do not report bottled inventory gains unless a complete inventory of all bulk and bottled wine is taken.

[**Note:** a complete physical inventory must be taken once each year.]

Line 6 ***(blank line)***

Line 7 TOTAL
This is the **sum of Line 1+ the amounts given in Lines 2-6**.

Line 8 REMOVED TAXPAID
24.270, 24.310
Enter the amount of bottled wine taxably removed during the period.

Line 9 TRANSFERRED IN BOND
24.280, 24.309
Record the amount of untaxpaid bottled wine shipped to another bonded winery or bonded wine cellar here.

Line 10 DUMPED TO BULK
24.308(a)
This is the amount of bottled wine that was emptied and entered into the bulk wine account. The same amount is reported in **Section A, Line 8**, above.

Line 11 USED FOR TASTING
24.97

This is the amount of wine poured for tasting when winery's tasting room is on the bonded premises. If the tasting room is not part of the bonded premises, the amount used for tasting must be shown as a taxable removal on Line 8 of this Section.

Line 12 REMOVED FOR EXPORT
27 CFR 28

When untaxpaid bottled wine is exported out of the U.S., enter the amount on this line. Submit **TTB Export Form 5100.11** and proof of export for each shipment.

Line 13 REMOVED FOR FAMILY USE
24.75

Wine may be removed untaxpaid for family use by individual owners and partnerships (not corporations). The amount is limited to 100 gallons per year if there is one adult in the household, or a maximum of 200 gallons if there are two or more adults in the household.

Line 14 USED FOR TESTING
24.95

Enter the amount of wine used for testing. Testing may take place on or off the bonded premises.

Line 15 ***(Write-in Entry):*** Destroyed
24.294

After receiving approval from TTB, show the amount of bottled wine destroyed.

Line 16 ***(blank line)***

Line 17 ***(blank line)***

Line 18 BREAKAGE
24.308(a)

If bottled wine is destroyed by breakage, report the amount here.

Line 19 INVENTORY SHORTAGE
24.266, 24.313

When the annual physical inventory reveals a shortage of bottled wine, report the amount here. Wine excise tax must be paid on bottled inventory shortages. Do not report bottled inventory shortages unless a complete inventory of all bulk and bottled wine is taken.

[**Note:** a complete physical inventory must be taken once each year.]

Line 20 ON HAND END OF PERIOD
This is the amount of bottled wine in storage at the end of the period in each tax class. It is a "book" figure for most of the year, and the "actual" amount on hand when a complete inventory of all untaxpaid wine is taken and you make adjusting entries above.

Carry this figure forward to **Section B Line 1** of the next report filed. This is the sum of Line 7 minus the amounts given in Lines 8-19.

Line 21 TOTAL
This figure is the **total of Lines 8 through 20**. It agrees with the figure on **Line 7**.

BACK OF THE FORM

PART II – (RESERVED)

PART III
SUMMARY OF DISTILLED SPIRITS (PROOF GALLONS)

27 CFR 24.316

Columns (a) – (d): Wine Spirits for Addition to Wine
Column (e): Wine Spirits for Preparation of Dosages or Essences
Columns (f) – (g): Distillates Containing Aldehydes
Column (h): Spirits For Use in Non-Beverage Wines.

Line 1 ON HAND BEGINNING OF PERIOD
Enter the same amount of proof gallons that were shown on **Line 9** of this section in each column of the last report submitted.

Line 2 RECEIVED
Enter the amount of proof gallons of distilled spirits received during the period in each column, as appropriate.

Line 3 INVENTORY GAIN
If you discover that your distilled spirits inventory is greater than the "book" figure carried in your records, make the increasing adjustment here. A physical inventory of spirits storage tanks must be taken at the close of any month during which spirits were used in wine production, or when use of spirits for the month is completed, per 24.236.

Line 4 TOTAL
This is the sum of Lines 1, 2 and 3. It must equal the total for each column in Line 10.

Line 5 USED
Enter the amount of proof gallons of spirits used in each column, as appropriate.

Line 6 TRANS. TO COLUMN (e)
Columns (a) thru (d): Enter the amount of proof gallons of spirits used for preparation of dosages or essences.

Line 7 ***(blank line)***
Use this line to report other removals of distilled spirits, if necessary.

Line 8 LOSSES
Report any losses revealed by physical inventory here. File a claim as shown in 27 CFR 24.65 for remission of the tax on the spirits.

Line 9 ON HAND END OF PERIOD
This is the amount of proof gallons of distilled spirits in storage at the end of the period in each category. Carry this figure forward to Line 1 of this part on the next report filed. This is the sum of Line 4 minus the amounts given in Lines 5-8.

Line 10 TOTAL
This is the sum of Lines 5 thru 9. It must equal the total for each column in Line 4.

PART IV
SUMMARY OF MATERIALS RECEIVED AND USED

27 CFR 24.315

Column (a): Pounds of Uncrushed Grapes
Column (b): Gallons of Field Crushed Grapes
Column (c): Gallons of Grape Juice
Column (d): Gallons of Grape Concentrate
Columns (e) – (g): Pounds or Gallons of Materials other than Grape
Column (h): Pounds of Dry Sugar
Column (i): Gallons of Liquid Sugar

Line 1 ON HAND BEGINNING OF PERIOD
Enter the same amounts that were shown on Line 9 of this section in each column of the last report submitted.

Color Coded Sample of TTB F 5120.17 Report of Wine Premises Operations

Line 2 RECEIVED
Enter the amount of materials received during the period in each column, as appropriate.

Line 3 JUICE OR CONCENTRATE PRODUCED
Enter the amount of juice/concentrate produced during the period.

Line 4 TOTAL
This is the sum of Lines 1, 2 and 3. It must equal the total for each column in Line 10.

Line 5 USED IN WINE PRODUCTION
Show the pounds/gallons used in the production of wine during the period here. Enter the amount of wine making material that is still fermenting at the end of the period in Part VII, or the amount produced in Part I Section A Line 2.

Line 6 USED IN JUICE OR CONCENTRATE PRODUCTION
Show the pounds/gallons used in the production of juice or concentrate here. Enter the amount of juice/concentrate produced in this Section, Line 3.

Line 7 USED IN ALLIED PRODUCTS
Enter the pounds/gallons used in the production of allied products (commercial fruit products and by-products, including volatile fruit-flavor concentrate) here.

Line 8 REMOVED
Enter the pounds/gallons removed from the bonded premises.

Line 9 ON HAND END OF PERIOD
This is the amount of winemaking materials in storage at the end of the period in each category. Carry this figure forward to Line 1 of this part on the next report filed. This is the sum of Line 4 minus the amounts given in Lines 5-8.

Line 10 TOTAL
This is the sum of Lines 5 thru 9. It must equal the total for each column in Line 4.

PART V - (RESERVED)

PART VI
SUMMARY OF DISTILLING MATERIAL AND VINEGAR STOCK (Gallons)

27 CFR 24. 216-.217

Columns (a) – (b): Distilling Material
Columns (c) – (d): Vinegar Stock

Line 1 ON HAND BEGINNING OF PERIOD (Storage Tanks)
Enter the same amounts that were shown on Line 10 of this section in each column of the last report submitted.

Line 2 PRODUCED
Enter the same amounts that were shown in Part 1, Section A, Lines **16** -**17**, and as a write-in entry in **Section A, Lines 24 - 28** "**Removed to the DM/VS account". (Columns (a) - (b): Distilling Material, Columns (c) - (d): Vinegar Stock)**

Note: You may enter **"Removed to the DM/VS account"** on any of the blank lines in **Part 1, Section A, Lines 24 - 28**. This corresponding entry must equal the values on the line you select.

Line 3 RECEIVED FROM OTHER BONDED WINE PREMISES
Enter the amount received, as appropriate.

Line 4 *(blank line)*

This line may be used to show an inventory gain or other receipt.

Line 5 TOTAL
This is the sum of Lines 1 thru 4. It must equal the total for each column in Line 11.

Line 6 REMOVED TO DISTILLED SPIRITS PLANTS
Enter the amount of distilling material removed to a distilled spirits plant, shown in Section A Line 16. *(**Columns (a) – (b): Distilling Material, Columns (c) – (d): Vinegar Stock**)*

Line 7 REMOVED TO OTHER BONDED WINE PREMISES
Enter the amount removed to other bonded wine premises, shown in Section A Lines 16-17. *(**Columns (a) – (b): Distilling Material, Columns (c) – (d): Vinegar Stock**)*

Line 8 REMOVED TO VINEGAR PLANTS
Enter the amount of Vinegar Stock in **Columns (c) - (d): Vinegar Stock)** removed to vinegar plants, shown in Section A Line 17

Line 9 *(blank line)*
This may be used to show inventory shortage, loss or other removals.

Line 10 ON HAND END OF PERIOD (Storage Tanks)
This is the amount of distilling material and vinegar stock in storage at the end of the period. Carry this figure forward to Line 1 of this part on the next report filed. This is the sum of Line 5 minus the amounts given in Lines 6-9.

Line 11 TOTAL
This is the sum of Lines 6 thru 10. It must equal the total for each column in Line 5.

PART VII
IN FERMENTERS END OF PERIOD (Gallons)

Line 1 IN FERMENTERS (ESTIMATED QUANTITY OF LIQUID)
When the fermentation of materials used for wine production is not complete at the end of the reporting period, enter an estimate of the amount in fermenters here. Use Columns (a)-(e) to indicate different types of winemaking materials, such as grapes, apples, blackberries, etc. When fermentation is complete, enter the specific amount produced in Part I Section A Line 2.

Add quantities in Columns (a) through (e) and enter the result in the TOTAL column.

PART VIII
SUMMARY OF NONBEVERAGE WINES (Gallons)

27 CFR 24.215
Column (a): Nonbeverage wines containing not over 14% alcohol
Column (b): Nonbeverage wines containing 14-21% alcohol
Column (c): Total of Columns (a) and (b).

Line 1 PRODUCED
This is the amount of wine which has had materials added to it which render the wine unfit for beverage use. The amount of wine listed as a write-in entry in Section A is the amount BEFORE the addition of materials; this is the amount AFTER the addition.

Add quantities in Columns (a) and (b) and enter the result in the Column (c).

Line 2 WITHDRAWN
Enter the amount of nonbeverage wine removed from the bonded premises.

Add quantities in Columns (a) and (b) and enter the result in the Column (c).

PART IX
SPECIAL NATURAL WINES AND 27 CFR 24.218 WINES (Gallons)

27 CFR 24.195 and 24.218
Column (a): Vermouth
Columns (b)-(e): Other Special Natural Wines
Column (f): Total of Columns (a)-(e)
Column (g): Other than Standard Wines

Line 1 PRODUCED
Enter the amount of Vermouth, other Special Natural Wines and Other than Standard Wines produced during the period.

Add quantities in Columns (a) through (e) and enter the result in the Column (f).

Line 2 TAXABLE REMOVALS
Enter the amount of Vermouth, other Special Natural Wines and Other than Standard Wines taxably removed during the period.

Add quantities in Columns (a) through (e) and enter the result in the Column (f).

Line 3 ON HAND END OF PERIOD
This is the amount of Vermouth, other Special Natural Wines and Other than Standard Wines on the bonded premises at the end of the period.

Add quantities in Columns (a) through (e) and enter the result in the Column (f).

Color Coded Sample of TTB F 5120.17 Report of Wine Premises Operations

PART X
REMARKS

Use this space to report any unusual transactions or to state that another report will not be filed until reportable operations take place.

NAME OF PROPRIETOR, SIGNATURE/TITLE, DATE

PROPRIETOR
Give the name of company.

BY (Signature and Title)
Signer of the report must have Signature Authority on file with TTB.

DATE
Give the date the report was completed.

Explanation of Entries on Sample "Report of Wine Premises Operations"

PART I
SUMMARY OF WINES IN BOND (GALLONS)
SECTION A - BULK WINES

[Bulk Wine Inventory]

Line 1 ON HAND BEGINNING OF PERIOD
These figures were carried forward from Line 31 of the previous report.

Line 2 PRODUCED BY FERMENTATION
The Winemaker moved 22,600 total gallons of grape wine from primary fermentation, racked, treated with bentonite, and placed it in storage tanks. The Winemaker also removed 1,200 gallons of hard cider. This wine is declared "Produced." *(**Note:** Back of report, Part VII: 18,700 gallons (estimate) is still in fermentation at the end of October. Part IV shows 200 gallons apple concentrate received and used in production.)*

Line 4 PRODUCED BY ADDITION OF WINE SPIRITS
This winery produced 325 gallons of port (14-21% alcohol) by adding wine spirits. The amount shown as "produced" in Line 4, Column (b) is equal to the amount "used" for wine spirits addition on Line 19, Column (a) and Part III, Line 5, Column (a) on the back of the report *(35 gallons of 140 proof wine spirits = 25 wine gallons)*.

Line 5 PRODUCED BY BLENDING
This winery produced 230 gallons of Angelica by blending 115 gallons of dry white wine with 115 gallons of higher alcohol wine. For purposes of the report, "blending" means blending of tax classes. Notice the components equal the whole.

Line 7 RECEIVED IN BOND
This winery received a shipment of 600 gallons of wine in bond from another winery, without payment of tax.

Line 8 BOTTLED WINE DUMPED TO BULK
The Winemaker discovered that some bottled wine is undergoing secondary fermentation. Some of this wine was returned from the trade as unmerchantable (25 cases) and the balance never left the winery (95 cases). He dumped the entire 120 cases back to bulk. These entries are necessary because the volume of bulk wine is increased, and the volume of cased goods is decreased. *(120 cases x 2.37753 = 285.3 gallons)*

Line 12 TOTAL
This figure is the total of Lines 1 through 11, the total quantity to be accounted for in bulk inventory, and it agrees with the figure on Line 32.

Line 13 BOTTLED
This winery bottled 1,000 cases (750 ml) during the period. The entry is the same for Line 2, Section B.

Line 19 USED FOR ADDITION OF WINE SPIRITS
This winery produced 325 gallons of port (14-21% alcohol) by adding wine spirits. The amount shown as "produced" on Line 4, Column (b) is equal to the amount "used" for wine spirits addition on Line 19, Column (a) and Part III, Line 5, Column (a) on the back of the report *(35 gallons of 140 proof wine spirits = 25 wine gallons)*.

Line 20 USED FOR BLENDING

This winery produced 230 gallons of Angelica by blending 115 gallons of dry white wine with 115 gallons of higher alcohol wine. For purposes of the report, "blending" means mixing wines of two or more tax classes. Notice the components equal the whole.

Line 31 ON HAND END OF PERIOD
This is the 'book' figure obtained by subtracting the total of Lines 13 through 30 from Line 12.

Line 32 TOTAL
This figure is the total of Lines 13 through 31, the total quantity accounted for, and it agrees with the figure on Line 12.

PART I
SUMMARY OF WINES IN BOND (GALLONS)
SECTION B - BOTTLED WINES

[Bottled Wine Inventory]

Line 1 ON HAND BEGINNING OF PERIOD
These figures were carried forward from Section B, Line 20 of the previous report.

Line 2 BOTTLED
This winery bottled 1,000 cases (750 ml) during the period. The entry is the same for Section A, Line 13.

Line 4 TAXPAID WINE RETURNED TO BOND
This winery returned 25 cases of wine to bond after it was returned from a wholesaler as unmerchantable because of instability.

Line 7 TOTAL
This figure is the total of Lines 1 through 6, the total quantity to be accounted for in bottled wine, and it agrees with the figure on Line 21.

Line 8 REMOVED TAXPAID
This winery taxably removed 500 cases of dry wine for sale; 450 cases went to a wholesaler and 50 cases went to the taxpaid area at the winery. The winery also taxably removed 2 cases of Port. Enter the amount of bottled wine taxably removed during the period.

Line 10 DUMPED TO BULK
The Winemaker discovered that some bottled wine is undergoing secondary fermentation. Some of this wine was returned from the trade as unmerchantable (25 cases) and the balance never left the winery (95 cases). He dumped the entire 120 cases back to bulk. These entries are necessary because the volume of bulk wine is increased, and the volume of cased goods is decreased. *(120 cases X 2.37753 = 285.3 gallons)*

Line 11 USED FOR TASTING
This figure represents 3 cases of wine consumed in the tasting room. This wine is not taxable because it was used for tasting on the bonded premises.

Line 12 REMOVED FOR EXPORT
This winery exported 50 cases of wine. This figure agrees with Form 5100.11 for the same period.

Line 20 ON HAND END OF PERIOD
This is the 'book' figure obtained by subtracting the total of Lines 8 through 19 from Line 7.

Line 21 TOTAL
This figure is the total of Lines 8 through 20, the total bottled wine accounted for, and agrees with the figure on Line 7.

PART III
SUMMARY OF DISTILLED SPIRITS (PROOF GALLONS)

Line 5 USED
The 35 proof gallons shown on Line 5 were used for production by wine spirits addition. The 35 proof gallons of spirits (25 wine gallons) were added to the 300 gallons of table wine shown in Part I, Line 19, column (a). The resulting 325 gallons of wine is shown in Part I, Line 4, Column (b). (The spirits were 140 proof alcohol; 35 gallons of 140 proof wine spirits = 25 wine gallons.)

Color Coded Sample of TTB F 5120.17 Report of Wine Premises Operations

[Continued - *Explanation of Entries on Sample* "Report of Wine Premises Operations"]

PART IV
SUMMARY OF MATERIALS RECEIVED AND USED

Line 2 RECEIVED
This winery received 250 tons of grapes during the month and used them all for wine production. Line 2 shows receipt of 500,000 pounds, and Line 5 shows its use in wine production. Note also that Lines 4 and 10 agree. This winery also received 200 gallons of apple concentrate which was used to produce hard cider.

PART VII
IN FERMENTERS END OF PERIOD (Gallons)

Line 1 IN FERMENTERS (ESTIMATED QUANTITY OF LIQUID)
This figure is an estimate of material still fermenting at the end of the period.