

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

Distilled Spirits Plant Operations Report -  
**BEVERAGE (Nonindustrial) ALCOHOL**

Refer to 27 CFR 19.632

1. EIN

2. Registry Number

<b>3. Period Covered (Year &amp; Month or Year &amp; Quarter)</b> Year: _____ Month: _____ Quarterly: <input type="checkbox"/> January to March <input type="checkbox"/> July to September <input type="checkbox"/> April to June <input type="checkbox"/> October to December	<b>4. Version</b> <input type="checkbox"/> Original <input type="checkbox"/> Amended <input type="checkbox"/> Final	<b>5. Name and Premises Address</b> _____ _____ _____
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**PART I - BEGINNING AND ENDING BALANCES** (Includes alcohol in wine, alcohol in flavors & spirits)  
(Report in Proof Gallons)

ITEM	Bulk (a)	Bottled (b)	Packaged (c)	Total (d)
<b>6. On Hand Start of Report Period</b>				
<b>7. On Hand End of Report Period</b>				

**PART II - SUMMARY OF ALL PRODUCTION OR REDISTILLATION ACTIVITY FOR THE REPORTING PERIOD**  
(Report in Proof Gallons)

ITEM	Produced	ITEM	Produced
		<b>Other Products</b>	
<i>Note: A distilled spirits plant located in the United States may NOT produce Canadian, Scotch, Irish or other whiskies derived from countries other than the U.S., Puerto Rican or Virgin Islands rum, or Tequila.</i>			
<b>Whisky</b>		12. Brandy	
8. Domestic		13. Gin	
9.		14. Vodka	
<b>Rum</b>		15. Alcohol & Neutral Spirits (at or above 190 proof)	
10. Domestic		16. Alcohol & Neutral Spirits (under 190 proof)	
11.		17.	
		18.	
		<b>19. TOTAL PRODUCED (Lines 8 thru 18)</b>	
		<b>20. TOTAL REDISTILLED</b>	
		<b>21. TOTAL PRODUCED AND REDISTILLED</b>	

**Total Redistilled:** On Line 20, provide the total proof gallons resulting from redistillation, **NOT** the total proof gallons used for redistillation.

**Total Produced and Redistilled:** Line 21 equals Line 19 + Line 20.

**PART III - SUMMARY OF ALCOHOL AND SPIRITS RECEIVED THIS PERIOD** (Includes bulk wine & spirits)  
(Report in Proof Gallons)

ITEM	Bulk (a)	Bottled (b)	Packaged (c)
<b>22. TOTAL WINE AND FLAVORS RECEIVED</b>			
<b>23. TOTAL ALCOHOL AND SPIRITS RECEIVED</b>			

**PART IV - SUMMARY OF SPIRITS REMOVED THIS PERIOD**  
(Report in Proof Gallons)

ITEM	Bulk (a)	Bottled (b)	Packaged (c)
<b>24. TOTAL TAX DETERMINED/TAXPAID SPIRITS REMOVED</b>			
<b>25. TOTAL SPIRITS REMOVED WITHOUT PAYMENT OF TAX</b>			

**UNDER PENALTIES OF PERJURY, I DECLARE** that I have examined this report in its entirety, and to the best of my knowledge and belief, it is true, correct and complete and is supported by true, correct, and complete commercial records which are available for examination by TTB officers.

<b>26. Printed Name</b>	<b>27. Signature</b>	<b>28. Date</b>
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**PART V - ALCOHOL AND SPIRITS RECEIVED** (Includes alcohol in wine, alcohol in flavors & spirits)  
(Report in Proof Gallons)

ITEM	Bulk (a)	Bottled (b)	Packaged (c)
29. Received from my Industrial Operations			
30. Transfers in Bond			
31. Imported (from Customs Custody)			
32. <b>Rum</b> Puerto Rico			
33. Virgin Islands			
34. Other Imported (Specify)			
35. Taxpaid Spirits Returned to Bond (Returned after removed taxpaid)			
36. Non-Taxpaid Spirits Returned to Bond (Returned after shipped for export)			
37. Gains			
38.			

**PART VI - ALCOHOL AND SPIRITS REMOVED** (Includes alcohol in wine, alcohol in flavors & spirits)  
(Report in Proof Gallons)

ITEM	Bulk (a)	Bottled (b)	Packaged (c)
39. Withdrawn Tax Determined/Taxpaid (Domestic Spirits)			
40. <b>Rum Withdrawn Tax Determined/Taxpaid</b> Puerto Rico			
41. Virgin Islands			
42. Other Imported (Specify)			
43. Removed to my Industrial Operations			
44. Transfers in Bond			
45. Exported Without Payment of Tax			
46. Withdrawn Without Payment of Tax for Addition to Wine			
47. Withdrawn for Research, Development or Testing			
48. Inventory Shortages (Taxable)			
49. Losses			
50. Destroyed in Bond			
51.			

**PART VII - MATERIALS USED IN PRODUCTION OF SPIRITS**  
(Report in the designated units)

ITEM	Pounds (a)	Gallons (b)
<b>Grain and Grain Products</b>		
52. Corn		
53. Rye		
54. Wheat & Sorghum		
55. Barley		
56.		
<b>Fruits and Fruits Products</b>		
57. Grape		
58. Apple		
59.		
<b>Cane and Cane Products</b>		
60. Molasses		
61.		
<b>Other Materials</b>		
62.		
63.		

PART VIII - <b>Redistillation Operations</b>		Proof Gallons
<b>64. Beginning Inventory</b>		
65.	Spirits	
66.	From Other Plants	
67.	By Return to Bond	
68.	Gains	
69.		
<b>70. Total Increases</b> (Sum 65 thru 69)		
71.	Used for Redistillation	
72.	Losses	
73.		
<b>74. Total Decreases</b> (Sum 71 thru 73)		
<b>75. Ending Inventory</b> (Sum 64 + 70 - 74)		

PART IX - <b>Wines</b>		Wine Gallons
<b>76. Beginning Inventory</b>		
77.	Received from Wineries	
78.	Received from Other Plants	
79.	Gains	
80.		
<b>81. Total Increases</b> (Sum 77 thru 80)		
82.	Used in Spirits Products	Under 14%
83.		14% to 21%
84.		21% to 24%
85.	Losses	
86.		
<b>87. Total Decreases</b> (Sum 82 thru 86)		
<b>88. Ending Inventory</b> (Sum 76 + 81 - 87)		

PART X - <b>Flavors</b>		Proof Gallons
<b>89. Beginning Inventory</b>		
90.	Received	
91.	Gains	
92.		
<b>93. Total Increases</b> (Sum 90 thru 92)		
94.	Used in Spirits Products	
95.	Losses	
96.		
<b>97. Total Decreases</b> (Sum 94 thru 96)		
<b>98. Ending Inventory</b> (Sum 89 + 93 - 97)		

99. REMARKS

INSTRUCTIONS FOR TTB F 5110.77  
DISTILLED SPIRITS OPERATIONS REPORT -

**BEVERAGE (Nonindustrial) ALCOHOL (Continued)**

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**General Instructions**

1. This report is to be prepared and submitted by distilled spirits plant proprietors producing, receiving, processing, bottling or packaging distilled spirits for beverage (nonindustrial) purposes. Activities involving industrial use distilled spirits are reported on TTB F 5110.78. Complete this form in duplicate and submit one copy by mail to Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, 550 Main Street, Suite 8002, Cincinnati, Ohio 45202-5215, or complete and file this report electronically at [www.pay.gov](http://www.pay.gov).
2. This form replaces TTB F 5110.40, TTB F 5110.11, TTB F 5110.28 and TTB F 5110.43.
3. This form must be filed monthly unless you qualify to file quarterly excise tax returns under 27 CFR 19.235. In such instances, you must file the operations report quarterly.
4. This form is due by the 15th day of the month following the period for which it is submitted. For example, a monthly report for March 2011 is due by April 15, 2011. Likewise, a quarterly report for January - March 2011 is due by April 15, 2011.
5. **Line 4:** Select 'Original' or 'Amended' for each report submitted. When discontinuing business, also select 'Final'.
6. Although you are still required to keep internal plant records for the respective storage, processing and production accounts, this form does not require you to report the detailed activity in those accounts or show the movement of spirits between the accounts. You will report the proof gallons of spirits in inventory at your plant as either produced, received or removed during the period.
7. You are required to file this report even if there was no activity for the period. Complete at minimum, **Lines 1-28**. Lines 8-18 may remain blank if you produced no alcohol, but enter zeros elsewhere, where applicable.

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**Specific Instructions for each Section**

Page 1 of this report is a summary of the activity which occurred at your plant during the reporting period.

**PART I - BEGINNING AND ENDING BALANCES**

**Line 6: On Hand Start of Report Period**

The total amount on hand in your production, processing and storage accounts, **including alcohol in wine and flavors**, at the beginning of the period. These quantities must match the quantities at Line 7 for the previous period.

**Line 7: On Hand End of Report Period**

The total amount on hand in your production, processing and storage accounts, **including alcohol in wine and flavors**, on the last day of the reporting period. These quantities must match the quantities at Line 6 for the following period.

**Note:** Your ending balance may include adjustments not shown on this report. (Therefore, **Line 7 MIGHT NOT equal Line 6 plus Parts II & III minus Part IV.**)

**PART II - SUMMARY OF SPIRITS PRODUCED OR REDISTILLED**

**Lines 8 thru 16, 17, 18: TOTAL PRODUCED**

Report all spirits produced during the period by kind as prescribed by 27 CFR Part 5.

**Line 20: TOTAL REDISTILLED**

Report all spirits **resulting from redistillation** during the period (**not used for redistillation**).

Before entering information in the blank **Lines 9, 11, 17 or 18**, contact your TTB Tax Specialist at 1-877-882-3277.

**PART III - SUMMARY OF ALCOHOL AND SPIRITS RECEIVED THIS PERIOD**

This part summarizes what was received into your DSP during the period.

**Line 22(a): TOTAL WINE AND FLAVORS RECEIVED (Bulk)**

Equals the sum of Lines 77, 78, 79 and 80 (converted to proof gallons) plus Lines 90, 91 and 92.

**Line 23: TOTAL ALCOHOL AND SPIRITS RECEIVED**

**Line 23(a) Bulk**

Equals the sum of Lines 29(a) through 38(a)

**Line 23(b) Bottled**

Equals the sum of Lines 35(b) through 38(b)

**Line 23(c) Packaged**

Equals the sum of Line 30(c) plus Lines 35(c) through 38(c)

**PART IV - SUMMARY OF SPIRITS REMOVED THIS PERIOD**

**Line 24: TOTAL TAX DETERMINED/TAXPAID SPIRITS REMOVED**

**Line 24(a) Bulk**

Equals the sum of Line 39(a) plus Lines 40(a) through 42(a)

**Line 24(b) Bottled**

Equals the sum of Line 39(b) plus Lines 40(b) through 42(b)

**Line 24(c) Packaged**

Equals the sum of Line 39(c) plus Lines 40(c) through 42(c)

**Line 25: TOTAL SPIRITS REMOVED WITHOUT PAYMENT OF TAX**

**Line 25(a) Bulk**

Equals the sum of Lines 43(a) through 47(a) plus Lines 49(a) through 51(a)

**Line 25(b) Bottled**

Equals the sum of Lines 45(b) + 47(b) plus Lines 49(b) through 51(b)

**Line 25(c) Packaged**

Equals the sum of Lines 44(c) + 45(c) + 47(c) plus Lines 49(c) through 51(c)

**Lines 26, 27 and 28: Printed Name, Signature, Date**

Make sure that someone with signing authority on file with TTB prints their name on **Line 26**, sign on **Line 27** and enter the date they completed the report on **Line 28**.

**PART V - ALCOHOL AND SPIRITS RECEIVED**

**Line 29: Received from my Industrial Operations**

A beverage plant may receive spirits from the industrial operations at the same plant provided the spirits have **not** been denatured or withdrawn under the Operating Permit for industrial use.

An industrial plant that is qualified to warehouse beverage spirits under an Operating Permit may at any time transfer those spirits to its beverage operations.

**Line 30: Transfers in Bond**

A beverage plant may receive spirits by transfer in bond from another FAA Act Basic Permit holder, or from a plant qualified under an Operating Permit that authorizes the warehousing of beverage spirits (without bottling).

A beverage plant may not receive spirits from an industrial plant whose permitted operations are solely industrial.

Report transfers of bulk spirits in bond from other beverage distilled spirits plants, including those owned or operated by the same company at other locations. Such transfers must be covered by an approved TTB Form 5100.16, Transfer in Bond.

INSTRUCTIONS FOR TTB F 5110.77  
DISTILLED SPIRITS OPERATIONS REPORT -

**BEVERAGE (Nonindustrial) ALCOHOL (Continued)**

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**Lines 32 and 33: Rum Received (Puerto Rico and Virgin Islands)**

Report rum received, by importation or transfer in bond, of Puerto Rico or Virgin Islands origin. Only report articles having at least 92% of the alcohol content derived from rum.

**Line 34: Other Imported Rum**

Report all rum received, by importation or transfer in bond, from countries other than Puerto Rico or the Virgin Islands. Specify the country(ies) of origin.

**Lines 35 and 36: Spirits Returned to Bond**

Returns as provided by 27 CFR Part 19, Subpart Q.

**Line 37: Gains**

Gains must be reported even if no physical inventory was conducted during the reporting period. If a physical inventory is conducted, include any inventory overage at this line. Gains shall not be offset by losses.

**PART VI - ALCOHOL AND SPIRITS REMOVED**

**Line 39: Withdrawn Tax Determined/Taxpaid**

Report the total amount of domestic spirits removed tax determined/taxpaid.

**Lines 40 and 41: Withdrawn Tax Determined/Taxpaid (Puerto Rico and Virgin Islands)**

Report all rum of Puerto Rico and Virgin Islands origin, withdrawn tax determined or taxpaid. Only report articles having at least 92% of the alcohol content derived from rum.

**Line 42: Withdrawn Tax Determined/Taxpaid (Other Imported)**

Report all rum from countries of origins other than Puerto Rico or the Virgin Islands, withdrawn tax determined or taxpaid. Specify the country(ies) of origin.

**Note: Lines 39, 40, 41 and 42: Withdrawn Tax Determined/Taxpaid**

The amounts shown on these lines, multiplied by the applicable tax rate(s), are the basis for the tax liability shown on your excise tax return, TTB F 5000.24.

**Line 44: Transfers in Bond**

Report transfers of bulk spirits in bond to other distilled spirits plants. Such transfers must be covered by an approved TTB Form 5100.16, Transfer in Bond.

**Line 45: Exported Without Payment of Tax**

Report all spirits that are withdrawn without payment of tax for exportation using TTB Form 5100.11, Withdrawal of Spirits, Specially Denatured Spirits, or Wines for Exportation.

This includes direct exports, transfers to foreign trade zones, transfers to Customs Bonded Warehouse (CBW) or Customs Manufacturing Bonded Warehouse (CMBW), and spirits used as supplies on vessels or aircrafts.

**Line 47: Withdrawn for Research, Development or Testing**

Report all withdrawals under 26 U.S.C. 5214(a)(10), 5373 (b)(4) or 5312.

**Line 48: Inventory Shortages (Taxable)**

Inventory shortages should not be netted against an inventory overage for the same period unless it can be established that the two are directly linked.

Inventory shortages that cannot be explained must be taxpaid.

**PART VIII - REDISTILLATION OPERATIONS**

Report the proof gallons of spirits received and used for redistillation. Imported spirits or spirits from Puerto Rico and the Virgin Islands received for redistillation must be 185 degrees or more proof. The beginning inventory figure at line 64 must agree with the ending inventory figure from the previous period.

**Line 70: Total Increases**

Equals the sum of Lines 65 + 66 + 67 + 68 + 69

**Line 74: Total Decreases**

Equals the sum of Lines 71 + 72 + 73

**PART IX - WINES**

Report the wine gallons of wine received and used in spirits products. The beginning inventory figure at line 76 must agree with the ending inventory figure from the previous period.

**Line 81: Total Increases**

Equals the sum of Lines 77 + 78 + 79 + 80

**Line 87: Total Decreases**

Equals the sum of Lines 82 + 83 + 84 + 85 + 86

**PART X - FLAVORS**

Report the proof gallons of alcoholic flavors received and used in spirits products. The beginning inventory figure at line 89 must agree with the ending inventory figure from the previous period.

**Line 93: Total Increases**

Equals the sum of Lines 90 + 91 + 92

**Line 97: Total Decreases**

Equals the sum of Lines 94 + 95 + 96

**Line 99: Remarks**

Provide additional information to explain entries on any blank line throughout the report, and other details as necessary.

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**PAPERWORK REDUCTION ACT**

This information collection request is in accordance with the Paperwork Reduction Act of 1995.

The purpose of this information collection is to monitor the operations of industries regulated by TTB. The information is required to verify unusual activities, errors, and omissions on taxable commodities. The information collection is mandatory by statute (26 U.S.C. 5207). The estimated average burden associated with this collection of information is 2 hours per respondent or recordkeeper, depending on individual circumstances.

Comments concerning the accuracy of this burden should be addressed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 20220.

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