

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
**Distilled Spirits Plant Operations Report -
INDUSTRIAL ALCOHOL**
Refer to 27 CFR 19.632

1. EIN
2. Registry Number

3. Period Covered (<i>Year & Month or Year & Quarter</i>)	4. Version	5. Name and Premises Address						
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border-bottom: 1px solid black;">Year</td> <td style="width: 50%; border-bottom: 1px solid black;">Month</td> </tr> <tr> <td colspan="2" style="padding-top: 5px;">Quarterly: <input type="checkbox"/> January to March <input type="checkbox"/> July to September</td> </tr> <tr> <td colspan="2" style="padding-top: 5px;"><input type="checkbox"/> April to June <input type="checkbox"/> October to December</td> </tr> </table>	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		<input type="checkbox"/> Original <input type="checkbox"/> Amended <input type="checkbox"/> Final	
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								

PART I - BEGINNING AND ENDING BALANCES
(Report in Proof Gallons)

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

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

ITEM	Produced (a)	Redistilled (b)	REMARKS (c)
8. Alcohol for Fuel Use			
9. Alcohol and Neutral Spirits			
10.			
11. TOTAL			

PART III - SUMMARY OF ALCOHOL AND SPIRITS RECEIVED THIS PERIOD
(Report in Proof Gallons)

ITEM	Bulk (a)	Bottled (b)	Packaged (c)
12. TOTAL ALCOHOL AND SPIRITS RECEIVED			
13. TOTAL ALCOHOL FOR FUEL USE RECEIVED (<i>Sum of undenatured spirits on Lines 69 through 73</i>)			

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

ITEM	Bulk (a)	Bottled (b)	Packaged (c)
14. TOTAL TAX DETERMINED/TAXPAID SPIRITS REMOVED			
15. TOTAL ALCOHOL FOR FUEL USE REMOVED			
16. TOTAL SPIRITS REMOVED WITHOUT PAYMENT OF TAX/TAX FREE			

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.

17. Printed Name	18. Signature	19. Date
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PART V - ALCOHOL AND SPIRITS RECEIVED
(Report in Proof Gallons)

ITEM		Bulk (a)	Bottled (b)	Packaged (c)
20.	Received from my Beverage Operations			
21.	Transfers in Bond from Other Plants			
22.	Imported (Other than Rum from Customs Custody)			
23.	Rum Puerto Rico			
24.	Rum Virgin Islands			
25.	Rum Other Imported (Specify)			
26.	Taxpaid Spirits Returned to Bond (Returned after removed taxpaid)			
27.	Non-Taxpaid Spirits Returned to Bond (Exports returned after shipped)			
28.	Gains			
29.				

PART VI - ALCOHOL AND SPIRITS WITHDRAWN AND USED
(Report in Proof Gallons)

ITEM		Bulk (a)	Bottled (b)	Packaged (c)
30.	Withdrawn Tax Determined/Tax Paid			
31.	Rum Withdrawn Tax Determined/ Taxpaid Puerto Rico			
32.	Rum Withdrawn Tax Determined/ Taxpaid Virgin Islands			
33.	Rum Withdrawn Tax Determined/ Taxpaid Other Imported (Specify)			
34.	Removed to my Beverage Operations			
35.	Transfers in Bond			
36.	Exported			
37.	Withdrawals to Tax Free Alcohol Users			
38.	Used for Denaturation			
39.	Samples Withdrawn for Testing			
40.	Inventory Shortages (Taxable)			
41.	Losses			
42.	Destroyed in Bond			
43.				

PART VII - MATERIALS USED
(Report in designated units)

Materials		Pounds (a)	Wine Gallons (b)
Grain and Grain Products			
44.	Corn		
45.	Rye		
46.	Wheat & Sorghum		
47.	Barley		
48.			
Fruits and Fruits Products			
49.	Grape		
50.	Apple		
51.			
Cane and Cane Products			
52.	Molasses		
53.			
Other Materials			
54.	Ethylene Gas		
55.			

PART VIII - REDISTILLATION OPERATIONS
(Report in Proof Gallons)

ITEM		Spirits
56. Total On Hand Beginning of Period		
57. Articles/Spirits/ Denatured	Received From Other Plants	
58. Spirits	Received by Return to Bond	
59. Gains		
60.		
61. Total Increases (Sum 57 thru 60)		
62. Used for Redistillation		
63. Losses		
64.		
65. Total Decreases (Sum 62 thru 64)		
66. Total On Hand End of Period (Sum 56 + 61 - 65)		

PART IX - ALCOHOL FOR FUEL USE OPERATIONS
(Report in Proof Gallons)

ITEM		Undenatured Spirits
67. Total On Hand Beginning of Period		
68. Produced		
69. Received From Other Distilled Spirits Plants		
70. Received From Alcohol Fuel Plants		
71. Received by Return to Bond		
72. Gains		
73.		
74. Total Increases (Sum 68 thru 73)		
75. Removed as Transfer in Bond to DSPs		
76. Removed as Transfer in Bond to AFPs		
77. Removed for Export		
78. Samples Removed for Testing		
79. Losses		
80.		
81. Total Decreases (Sum 75 thru 80)		
82. Total On Hand End of Period (Sum 67 + 74 - 81)		

PART X - DENATURED ALCOHOL OPERATIONS
(Report in Wine (US) Gallons)

ITEM	Completely Denatured - Alcohol for Fuel Use	Completely Denatured Alcohol	Specially Denatured Spirits
	(a)	(b)	(c)
83. Total On Hand Beginning of Period			
84. Denatured Alcohol Produced			
85. Received in Bond From Other Plants			
86. Received By return to Bond			
87. Imported			
88. Gains			
89.			
90. Total Increases (Sum 84 thru 89)			
91. Withdrawn To Users and Dealers			
92. Used to Manufacture Articles			
93. Exported			
94. Transferred in Bond to Other Plants			
95. Withdrawn for Fuel Use (AFP premises)			
96. Losses			
97.			
98. Total Decreases (Sum 91 thru 97)			
99. Total On Hand End of Period (Sum 83 + 90 - 98)			

100. REMARKS

**INSTRUCTIONS FOR TTB F 5110.78
DISTILLED SPIRITS PLANT OPERATIONS REPORT**

INDUSTRIAL ALCOHOL

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 industrial purposes. Activities involving beverage distilled spirits are reported on TTB F 5110.77. 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.
 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 1-19**. Lines 8-10 may remain blank if you produced and redistilled 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 at the beginning of the period. These quantities must match the quantities in Item 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 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

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

Before entering information in the blank Line 10, 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. **Note:** The quantity of alcohol on Line 13 is included in the quantities reported on Line 12.

Line 12: Total Alcohol and Spirits Received

Line 12(a) Bulk

Equals the sum of Lines 20(a) through 29(a)

Line 12(b) Bulk

Equals the sum of Lines 21(b) plus Lines 26(b) through 29(b)

Line 12(c) Packaged

Equals the sum of Lines 20(c) through 22(c) plus Lines 26(c) through 29(c)

Line 13: Total Alcohol for Fuel Use Received

Equals the total undenatured spirits from Lines 69 through 73.

PART IV - SUMMARY OF ALCOHOL AND SPIRITS REMOVED THIS PERIOD

Line 14: Total Tax Determined/Taxpaid Spirits Removed

Line 14(a) equals the sum of Lines 30(a) through 33(a)

Line 14(b) equals Line 30(b)

Line 14(c) equals the sum of Lines 30(c) through 33(c)

Line 15(a): Total Alcohol for Fuel Use Removed (Bulk)

Equals Line 81.

Line 16: Total Non-Taxpaid Spirits Removed

Line 16(a) equals the sum of Lines 34(a) through 39(a) plus 41(a) through 43(a)

Line 16(b) equals the sum of Lines 35(b) through 37(b) plus 39(b) plus 41(b) through 43(b)

Line 16(c) equals the sum of Lines 35(c) through 37(c) plus 39(c) plus 41(c) through 43(c)

Lines 17, 18 and 19 - The report must be signed and dated by someone with signing authority on file with TTB.

PART V - ALCOHOL AND SPIRITS RECEIVED

Line 20: Received from my Beverage Operations

An industrial plant may receive spirits from the beverage operations at the same plant for redistillation, denaturation or other lawful withdrawal for industrial use.

Beverage spirits transferred to an industrial plant may only be withdrawn for beverage purposes if the Operating Permit authorizes the warehousing of spirits (without bottling) for nonindustrial use.

Line 21: Transfers in Bond from Other Plants

An industrial plant holding an Operating Permit may receive spirits by transfer in bond from another industrial plant.

Spirits may also be received by transfer in bond from a plant permitted under the FAA Act Basic Permit, however, such spirits may only be removed for beverage purposes from an industrial plant where the Operating Permit allows for the warehousing of spirits (without bottling) for nonindustrial use.

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

**INSTRUCTIONS FOR TTB F 5110.78
DISTILLED SPIRITS PLANT OPERATIONS REPORT**

INDUSTRIAL ALCOHOL (*Continued*)

Lines 23 and 24: 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 25: Other Imported Rum

Report all rum received, by importation or transfer in bond, with countries of origin other than Puerto Rico or the Virgin Islands.

Specify the country(ies) of origin.

Lines 26 and 27: Spirits Returned to Bond

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

Line 28: 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 WITHDRAWN AND USED

Lines 30: Withdrawn Tax Determined/Taxpaid

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

Lines 31 and 32: 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 33: Withdrawn Tax Determined/Taxpaid (*Other Imported*)

Report all rum with origins other than Puerto Rico and the Virgin Islands, withdrawn tax determined or taxpaid.

Specify the country(ies) of origin.

Note: Lines 30, 31, 32 and 33 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 34: Removed to my Beverage 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 35: 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.

Line 36: 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 37: Withdrawals to Tax Free Alcohol Users

Report all tax free withdrawals under 27 CFR 19.424.

Line 39: Samples Withdrawn for Testing

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

Line 40: 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, denatured spirits and articles received and used for redistillation. Do not include denatured spirits returned for restoration and/or denaturation under 19.454 since those are reported in Part X. Imported spirits received for redistillation must be 185 degrees or more proof. The beginning inventory figure at line 56 must agree with the ending inventory figure from the previous period.

Line 61 equals the sum of Lines 57 through 60

Line 65 equals the sum of Lines 62 through 64

Line 66 equals Line 56 + 61 - 65

PART IX - ALCOHOL FOR FUEL USE OPERATIONS

Report in this section the proof gallons of spirits that are not yet denatured but are intended for fuel use.

Line 74 equals the sum of Lines 68 through 73

Line 81 equals the sum of Lines 75 through 80

Line 82 equals Line 67 + 74 - 81

PART X - DENATURED ALCOHOL OPERATIONS

Report all specially denatured spirits and completely denatured spirits produced, received, or withdrawn during the reporting period.

Denatured spirits returned for restoration or re-denaturation are reported at **Line 84**. The beginning inventory figure at **Line 83** must agree with the ending inventory figure from the previous period.

Line 90 equals the sum of Lines 84 through 89

Line 98 equals the sum of Lines 91 through 97

Line 99 equals Line 83 + 90 - 98

Line 100: Remarks

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

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.