

General Instructions

• **You must report monthly using this form:**

If you were liable for more than \$50,000 in taxes with respect to beer imposed by 26 U.S.C. 5051 and 7652 in the preceding calendar year and/or reasonably expect to be liable for more than \$50,000 in such taxes during the current calendar year (see 27 CFR 25.297(b)).

• **You must report quarterly:**

If you were liable for not more than \$50,000 in taxes with respect to beer imposed by 26 U.S.C. 5051 and 7652 in the preceding calendar year and reasonably expect to be liable for not more than \$50,000 in such taxes during the current calendar year (see 27 CFR 25.297(b)). If you are required to report quarterly, you may choose to use this form or the Quarterly Brewers Report of Operations, TTB F 5130.26.

1. Where can I get help for this report? You may contact the Alcohol and Tobacco Tax and Trade Bureau (TTB) National Revenue Center at 1-513-684-2238 or toll free at 1-877-882-3277 or via email at ttbquestions@ttb.gov.

2. How do I submit this report? You may submit this report via hard copy to TTB or enter the information via Pay.gov:

• **Hard Copy**

To send via hard copy, make a copy of the completed original for your records and send the signed original to:

Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau
550 Main St, Ste 8002
Cincinnati, Ohio 45202-5215

If submitting by hard copy, you must keep a copy of the completed and signed form available for inspection by TTB officers for a period of not less than three years (see 27 CFR 25.300(c)).

• **Pay.gov**

You may electronically submit this report through Pay.gov. For more information on how to submit operation reports through Pay.gov, go to www.ttb.gov/epayment/epayment.shtml.

3. What is the reporting period? You must submit this report as follows:

If you will be:	Then you are required to report:
Liable for more than \$50,000 in taxes this calendar year	Monthly - Enter the month in which you are reporting on page 1, directly above "Part 1 - Beer Summary"
Liable for not more than \$50,000 in taxes this year and you were not liable for not more than \$50,000 in taxes last year	Quarterly - Check the box for the quarter in which you are reporting on page 1, directly above "Part 1 - Beer Summary"

4. When must I submit this report? You must submit this report by the fifteenth day after the end of the reporting period. For example, if you are required to submit monthly, the report for October is due by November 15, November's report is due by December 15, etc. If you are required to submit quarterly, the first quarter's report for January-March is due by April 15, the second quarter's report for April-June is due by July 15, etc.

5. **Why are there blank spaces on this form?** Some lines are blank for those occasions when brewers may need to make a special entry. Before using any blank lines on this form, please consult with a TTB specialist at the National Revenue Center at 1-513-684-2238 or toll free at 1-877-882-3277 or via email at ttbquestions@ttb.gov.
6. **Who may sign this form?** Only representatives of the brewery who have signing authority on file with TTB may sign this form.
7. **How do I calculate the tax I owe?** Take the amount of barrels reported on line 14 and 15 of this report and multiply the figure by the appropriate tax rate of \$7.00 or \$18 per barrel (see *Subpart K of 27 CFR part 25 for information on tax rates*). You must report this amount on a separate form (TTB F 5000.24) or through Pay.gov.
8. **What if I plan to close my brewery?** If you will be discontinuing business permanently, you must submit an amended Brewer's Notice (TTB F 5130.10), select "Discontinuance of business" under item 14 on that form, and enter the date of discontinuance. You also must submit a final report using this form (or TTB F 5130.9) in the month that you cease operations that shows no beer or cereal beverage on hand and state "Final Report" in Part 3 - Remarks (see *27 CFR 25.85*).

Part 1 – Beer Summary Instructions

9. **How must I report beer on this form?** You must report beer in barrels. One barrel is 31 gallons. You also must round your entries to the nearest second decimal place.
10. **What may I report as beer received in bond on line 5?** Line 5 is for beer that is not taxpaid or tax determined and transferred from other breweries (and pilot breweries) that are under the same ownership or imported beer transferred to the brewery from customs custody.
11. **What may I report as beer returned to the brewery on lines 7 and 8?** Lines 7 and 8 are for beer, produced in the United States, on which you or another brewer under the same ownership had paid or determined the tax, but has been returned and added back into your inventory as nontaxpaid beer. For information on how to obtain relief of tax for returned beer, see Subpart M of 27 CFR part 25.
12. **What is the difference between beer removed tax determined for consumption or sale in a tavern (line 15) and beer consumed on premises (line 21)?** Beer consumed in a tavern located on brewery premises reported on line 15 is all beer transferred from the brewery to the tavern as taxpaid or tax determined (see *27 CFR 25.25(c)(4)*). Beer consumed on brewery premises reported on line 21 (consumed anywhere on the premises *except* in the tavern) is beer that has not been removed and is not subject to tax.
13. **How do I report beer destroyed at the brewery on line 28?** Brewers may report on line 28 the destruction of beer that was never taxpaid or tax determined and may do so without prior approval (see *27 CFR 25.221*). Brewers operating a tavern on brewery premises may destroy beer that is taxpaid or tax determined and never removed from brewery premises without prior approval, but may not report it anywhere on this form. (In some cases, TTB may require a brewer operating a tavern to notify TTB prior to destruction (see *27 CFR 25.225(b)(2)*). Brewers destroying taxpaid or tax determined beer may report it on TTB F 5620.8 for refund or credit of tax (see *27 CFR 25.283(c)*).

- 14. What is the difference between a loss (line 30) and a shortage (line 31)?** Losses are a result of a known event, such as theft or damage. Shortages are unexpectedly disclosed by taking inventory and may result in a tax liability. You must explain all losses and shortages in Part 3 - Remarks, or in a separate statement, signed by you under penalty of perjury (see *Industry Circular 2007-1 for more information*).
- 15. How do I determine the total amount of beer on hand at the end of this period for line 33?** Total all columns in lines 14 through 32 and then subtract the values from the corresponding figures reported in the columns on line 13. Place the results in the appropriate columns on line 33. Then add the figures in each column on line 33 and enter it in column (g). The totals entered on line 33 should agree with the totals from the physical inventory of the brewery for this period. These totals also are what you will enter on line 1 of your next report.
- 16. How do I determine the total amount of beer to report on line 34?** To determine the amount of total beer, add the totals in columns (b) through (f) on lines 14 through 33 and place the totals in the appropriate columns in line 34. Then add the totals in columns (b) through (f) on line 34 and enter it in column (g). The figures on line 34 should match what you entered on line 13 of this report.
- 17. I adjusted a previous period tax return. How do I report adjustments on this report?** If you adjusted an Excise Tax Return (TTB F 5000.24) and the adjustment affects the quantity of beer you previously reported, then you must record an adjustment on this report to correct the error by following these instructions:
- Make these adjustments on lines 35 (additions) and 36 (removals), in the plus or minus columns as appropriate;
 - *Do not include these adjustments in the totals on lines 13 or 34; and*
 - Explain your adjusting entries in Part 3 - Remarks. You may attach additional pages if necessary.

Part 2- Cereal Beverage Summary Instructions

- 18. How do I report cereal beverage?** Cereal beverage is produced wholly or in part from malt or substitute for malt, fermented or unfermented, and has less than 0.5% alcohol by volume when ready for consumption (see *27 CFR 25.11*). For the cereal beverage you produce, record in whole barrels only.

Paperwork Reduction Act Notice

This request is in accordance with the Paperwork Reduction Act of 1995. We use this information to determine whether your operations are in compliance with the requirements of law and regulations and to verify your tax liability. The government uses summaries of this information to make economic forecasts and to evaluate industry operations and trends. The information we request is required for you to maintain your qualification to operate and is mandatory by law (26 U.S.C. 5415). We estimate the average burden associated with this collection to be 45 minutes per brewer, depending on individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to: Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005 or by email at Regulations@ttb.gov.

TTB may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a current, valid OMB control number.