

**Instructions and Tutorial for TTB F 5110.43 posted to the TTB website form's page at <http://www.ttb.gov/forms/index.shtml>.**

**TTB Form 5110.43**

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**[Form 5110.43](#)**

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**Before You Begin Checklist**  
**TTB Form 5110.43**

**Purpose**

The purpose of TTB Form 5110.43 is for Industrial Distilled Spirits Plants that are authorized to denature spirits and/or manufacture articles to report their monthly denaturing activity.

If there is no activity during any months, you will still file the report showing zeros.

**Deadlines for Filing**

TTB Form 5110.43 is required to be filed on a monthly basis, in duplicate.

This form is to be filed no later than the 15th of the month following that for which the report is rendered. The remaining copy shall be retained by the proprietor. Section III is to be completed only on the report for the month of June or on the Proprietor's final report on permanent discontinuance of business.

Forward the original to:

Director, National Revenue Center  
550 Main Street, Room 8002  
Cincinnati, Ohio 45202-5215

**SPECIAL NOTES REGARDING COMPLETION OF FORM 5110.43:**

- Negative numbers may not be entered on this report. Part I of the report is designed to balance showing gains and losses of spirits as may be appropriate for each column.
- All quantities are to be reported in wine gallons.
- Imported alcohol for fuel use received from US Customs custody (as reported on Line 3 of Part I of Form 5110.28) can only be used for denaturation (production of Completely Denatured Alcohol (CDA) and distributed for fuel use. The finished wine gallons of CDA produced will be shown on Line 2, column (b) of Form 5110.43.
- A report on Form 5110.28 is required for all plants that produce denatured spirits and manufactured articles. Part I of the Form 5110.28 summarizes your accounting for bulk pure spirits and the amounts used for denaturation. The Processing (Denaturing) report on Form 5110.43 summarizes your production of denatured products in wine gallons. Both reports are required for denaturing operations and manufacture of articles.
- See 27 CFR Part 20 and Part 21 concerning use of denatured alcohol to manufacture articles made from denatured alcohol. A distilled spirits plant may produce articles, however, the denatured spirits used to produce articles must first be reported as produced. See instructions for Form 5110.43.
- Before using blank Lines 4 and 14 in Section I or Lines 18 and 21 in Section II, consult with your TTB National Revenue Center specialist at 1-877-882-3277.

- Clearly enter the correct month and year the report covers in the upper right corner block of the report; if you are submitting an amended report, please clearly mark “Amended Report” in the top margin of the form. If you need to file an amended report, you must complete all lines on the amended operational report form. You must fill in each applicable line on the new, amended form even if you are not amending that particular line from the original report.
- Please refer to guidance in [TTB Industry Circular 2004-4](#)
- This form is in 3 Sections, as follows:

Section I - Denatured Spirits: Part I summarizes your monthly activity in denatured spirits received or produced in the processing account, shipped to other plants or to dealers and users (those persons having an Industrial Alcohol Permit issued by TTB) and used in the manufacture of finished products (manufactured articles). Also recorded are receipts of denatured alcohol to be distributed for fuel use.

Section II - Recovered Denatured Spirits or Recovered Articles: This section is an accounting for any denatured spirits or articles received under 27 CFR 19.683.

Section III - Wine Gallons of Denatured Spirits Withdrawn During Fiscal Year Ending June 30. With the filing of this report covering the month of June each year, enter the quantities of each type of denatured alcohol formula withdrawn from your plant during the preceding 12 months. Also enter the total for all formulas.

#### **Notes for Completing Section I**

- Line 5 of columns (b),(c) and (d) must be equal to Line 14. Please enter totals on all original and amended reports.

#### **Notes for Completing Section II**

- Line 19 of columns (b) and (c) must be equal to Line 24. Please enter totals on all original and amended reports.

#### **Before You Begin**

The following is a list of all the materials and related information you should collect before beginning Form 5110.43.

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EIN number

Registry/Permit number



Name and address of your bonded premise – exactly as it appears on your registration and permit.



A copy of the completed Form 5110.43 you submitted for the previous month



Documentation of inventories of spirits received for redistillation and for unfinished spirits held at the end of each calendar quarter.



Documentation to provide sufficient support for adjustments



Documentation to provide sufficient support for amounts reported on the form.



Copies of prior month's Form 5110.11, Form 5110.40, and Form 5110.28, as may be applicable to your operations.



Documentation supportive of current month's transactions and summary records that support entries on the Form 5110.43 and other monthly reports.

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To download a PDF file, you must have Adobe Acrobat Reader software installed on your system. To download a free copy of Adobe Reader, [click here](#).

## Frequently Asked Questions TTB Form 5110.43

### Instructions

The TTB Form 5110.43 in this tutorial has been enhanced to provide links to frequently asked questions (FAQ) about various areas of the form.

To display the FAQ information for a relevant section, simply roll over the desired section/field.

To access the form, click the Form link on the left or [click here](#).

#### **1. What must be reported in Section II of Form 5110.43?**

Report in this section recovered denatured spirits and/or recovered articles users return to you for restoration or redenuation, You may also report any denatured spirits or articles that you recover and/or either restore or redenuated.

#### **2. Do you have to have consent on file with the NRC to cover the return of spirits or denatured spirits to your bonded premises?**

Yes, you must have consent of surety on file with the NRC to covered the return of spirits or denatured spirits to your bonded premises except when they are returned for redistillation (27 CFR 19.685(b)).

#### **3. Can I report recovered denatured spirits or articles returned for redistillation under 27 CFR 19.683?**

Do not report in this section recovered denatured spirits or articles returned for redistillation under 27 CFR 19.683. Such products should be reported on TTB Form 5110.40, Monthly Report of Production Operations.

#### **4. What is a proof gallon and how do I convert regular gallons to proof gallons?**

A proof gallon is one liquid gallon of spirits that is 50% alcohol at 60 degrees F. Distilled Spirits (also known in beverage and industrial or fuel industries as alcohol or ethanol) bottled at 80 proof (40% alcohol) would be 0.8 proof gallons per gallon of liquid. At 125 degrees proof, a gallon of liquid would be 1.25 proof gallons. In the industrial and fuel industries, most alcohol is at 190 or 200 degrees of proof. One gallon of alcohol that is 200 proof is equal to 2.0 proof

gallons. Refer to 27 CFR Part 19 and 27 CFR Part 30 concerning procedures for determining proof, gauging spirits to determine quantity by weight or volume, or other procedures and regulations concerning measurement of alcohol.

**5. Do I fill out my reports in proof gallons or regular gallons?**

Three of the required monthly operational reports submitted by a Distilled Spirits Plant (Forms 5110.40 – Production; 5110.11 – Storage; F 5110.28 – Processing) are completed using proof gallons. The fourth report – Form 5110.43 – Processing (Denaturing) – is completed in wine gallons (regular US liquid gallons).

All denatured alcohol and articles manufactured from denatured alcohol are shown in records and reports in wine gallons. Line 11 of Form 5110.28, Used for Denaturation, is expressed in proof gallons. The corresponding line 2 of the Form 5110.43, Produced (denatured spirits) is expressed in wine gallons – it reflects the net quantity of wine gallons of spirits, plus added denaturing materials reflected in the finished denatured alcohol product.

**6. I am approved for particular types of operations on my permit, how do I know what reports to file?**

All plants must be qualified as a warehouseman or distiller, in addition to any processing operations. Your actual operations and the way that you move spirits between and within your production, storage and processing accounts determine how you report your activity.

- Form TTB F 5110.40 (Monthly Report of Production Operations) – You must file this report if *distilling/production* operations appear on your DSP permit and registration.
- Form TTB F 5110.11 (Monthly Report of Storage Operations) – You must file this report to report storage account activity at a beverage or industrial DSP. You must file this report if the operation of *warehouseman* appears on your DSP permit and registration.
- Form TTB F 5110.28 (Monthly Report of Processing Operations) – You must file this report if you conduct processing (rectifying), bottling, packaging, or denaturing operations at your DSP.
- Form TTB F 5110.43 (Report of Processing (Denaturing) Operations) – You must file this report if you report monthly denaturing activity conducted by industrial DSPs that are authorized to denature spirits and/or manufacture articles.

**7. What if I am not doing all the operations that were approved on my permit? Do I still need to file the reports that correspond to that type of operation?**

You must file the reports even though you do not currently have any reportable activity.



### How to avoid problems with monthly reports

1. TTB monthly reports must be completed and submitted to [TTB's National Revenue Center \(NRC\)](#) by no later than the 15th day of the month following the reporting period, even if there is no activity during the month.
  2. Retain copies of these reports for at least 3 years from the date of the report.
  3. When completing the forms:
    - o Be careful that all the information is entered on the right lines of the form.
    - o Review the reports before sending them. Carefully add the numbers to insure they are correct, check for accurate inventory flow (beginning inventory plus additions minus withdrawals equal ending inventory) and check for clerical errors related to missing and/ or incorrectly recorded information.
  4. A good way to avoid problems with the reports is by using [Pay.gov](#). It does many of the calculations and totals on the forms. For more information see [Pay.gov User Guides](#)
  5. For questions or concerns, please call TTB's National Revenue Center at 1-877-TTB-FAQS (1-877-882-3277) toll free; email [ttbinternetquestions@ttb.treas.gov](mailto:ttbinternetquestions@ttb.treas.gov).
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### Tools (+/-)

- [Line 5 Calculator](#)
  - [Line 14 Calculator](#)
  - [Line 19 Calculator](#)
  - [Line 24 Calculator](#)
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### Glossary

Click on the appropriate letter below to access a list of terms beginning with that letter. Then click the term to access the associated definition.

[A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#) [J](#) [K](#) [L](#) [M](#) [N](#) [O](#) [P](#) [Q](#) [R](#) [S](#) [T](#) [U](#) [V](#) [W](#) [X](#) [Y](#) [Z](#)

## TTB and Pay.gov Customer Support



Click the **logo** to begin using Pay.gov.

Welcome to our page for assisting you in using Pay.gov to process and file electronic payments/returns for federal excise taxes and operational reports.

The benefits to using Pay.gov are:

- A safe and secure system
- Provides immediate feedback when errors are made and provides instruction on how to correct them
- Easy to amend forms and tax returns
- Save and continue your work
- Access available 24/7 (Except for scheduled weekly system maintenance on Sundays from 2 - 6 a.m.)

### Information by Topic

<p><b>Using Pay.gov</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Enrollment instructions</a></li> <li>• <a href="#">User Agreement</a></li> <li>• <a href="#">Pay.gov Disclaimer</a></li> <li>• <a href="#">User Guides</a></li> <li>• <a href="#">Obtaining a User ID</a></li> <li>• <a href="#">Learn More About Pay.Gov</a></li> <li>• <a href="#">Version 6.0 Updates</a></li> </ul> <p><b>Tax Resources</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Tax Due Dates</a></li> <li>• <a href="#">Federal Excise Tax Rates</a></li> <li>• <a href="#">Penalties and Interest</a></li> <li>• <a href="#">Common Audit Issues</a></li> <li>• <a href="#">Taxes Homepage</a></li> </ul>	<p><b>Regulations and Guidance</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Determination of Interest Rates</a></li> <li>• <a href="#">Using FedWire</a></li> <li>• <a href="#">Electronic Fund Transfer</a></li> <li>• <a href="#">TTB Regulations</a></li> <li>• <a href="#">Frequently Asked Questions</a></li> <li>• <a href="#">TTB Glossary</a></li> </ul> <p><b>Forms and Publications</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Forms</a></li> <li>• <a href="#">Bonds and Surety Forms</a></li> <li>• <a href="#">Publications</a></li> </ul> <table> <thead> <tr> <th><b>As of 12/31/2015</b></th> <th><b>Monthly</b></th> <th><b>Fiscal YTD</b></th> </tr> </thead> <tbody> <tr> <td>% of Taxpayers filing tax returns through Pay.gov</td> <td>35%</td> <td>30%</td> </tr> <tr> <td>% of Excise tax returns filed through Pay.gov</td> <td>30%</td> <td>27%</td> </tr> <tr> <td>% Operational Reports filed through Pay.gov</td> <td>44%</td> <td>42%</td> </tr> </tbody> </table>	<b>As of 12/31/2015</b>	<b>Monthly</b>	<b>Fiscal YTD</b>	% of Taxpayers filing tax returns through Pay.gov	35%	30%	% of Excise tax returns filed through Pay.gov	30%	27%	% Operational Reports filed through Pay.gov	44%	42%
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**Tell us what you think.** We are always looking for ways to better serve you. Please send us your comments at [pay.gov@ttb.gov](mailto:pay.gov@ttb.gov).

## Contact

Toll Free: 877-882-3277  
Email: [Pay.gov@ttb.gov](mailto:Pay.gov@ttb.gov)  
Pay.gov Technical Support:  
1-800-624-1373

Website: <http://www.pay.gov>

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## Most Requested

- [Getting Started](#)
  - [User Agreement](#)
  - [Pay.gov Technical Support](#)
  - [TTB Forms](#)
  - [Questions](#)
  - [TTB Glossary](#)
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## TTB Community

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## ANNOUNCEMENTS

[Pay.gov System Maintenance and New Release for June 27-28 \(06/26/15\)](#)

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