

Tutorial (Instructions) for TTB F 5120.17, Report of Wine Premises Operations

As Posted to the TTB website at <https://www.ttb.gov/forms/5000.shtml>.

The screenshot shows a Microsoft Word document titled "Document3 - Word" with a web browser window open. The browser window displays the TTB.gov website. The website header features the TTB.gov logo, "ALCOHOL AND TOBACCO TAX AND TRADE BUREAU", and "U.S. Department of the Treasury". Below the header, there is a list of resources for TTB Form 5120.17:

- TTB Form 5120.17
- Checklist
- FAQs (+/-)
- Sample Form (+/-)
- Glossary of Terms
- File online at Pay.gov

A central banner for Pay.gov is displayed, with the text: "Click a link on the left to display a resource for completing TTB Form 5120.17". Below this, it says: "Have you tried filing your TTB Form 5120.17 through Pay.gov? Pay.gov offers a free, safe environment for quickly filing accurate original and amended forms. Try it today - you won't be disappointed!". At the bottom of the banner, it states: "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." The Word document's status bar at the bottom indicates "PAGE 1 OF 1" and "5 WORDS". The system tray shows the date and time as "10:02 AM 8/9/2017".

Document3 - Word


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Before You Begin Checklist
TTB Form 5120.17

TTB Form 5120.17

Checklist
[FAQs \(+/-\)](#)
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Purpose

TTB Form 5120.17 is used to report wine operations to the Alcohol and Tobacco Tax and Trade Bureau (TTB).

Bonded Wine Premises proprietors are required to report many of the activities that take place on the bonded premises on a regular basis. These activities include reporting the materials brought onto the wine premises, and reporting what happens from there regarding the quantity produced, transferred out in bond, bottled, etc.

Deadlines for Filing

TTB Form 5120.17 is required to be filed on a monthly basis unless the winery is eligible to file either:

- Annually - The wine premises may be eligible to file annually if it:
 - a. Is eligible to file tax returns on an annual basis
 - b. Has less than 20,000 gals of wine on hand at all times
- Quarterly - The wine premises may be able to file quarterly if it :
 - a. Is eligible to file a quarterly tax return
 - b. Has less than 60,000 gals of wine on hand at all times
 - c. Provides written intent to the NRC

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See 27 CFR 24.271 for information about filing tax returns on a semi-monthly, quarterly or annual basis.

TTB Form 5120.17

Checklist
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Before You Begin

The following is a list of all the materials and related information you should collect before beginning Form 5120.17.

- EIN number
- Registry/Permit number
- A copy of the completed Form 5120.17 you submitted for the previous reporting period
- Documentation to provide sufficient support for entries

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](#).

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Frequently Asked Questions
TTB Form 5120.17

TTB Form 5120.17

Checklist
FAQs (+/-)

- Instructions
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Sample Form (+/-)
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Instructions

The TTB Form 5120.17 in this tutorial has been enhanced to provide links to frequently asked questions about some areas of the form.

To display the FAQ for a relevant section, access the example form and click the FAQ icon. (?)

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

Section A Bulk Wines

1. I am a small winery expecting to produce 2,400 gallons of wine per year for the next few years.

How may I qualify to submit my TTB F 5120.17 on an annual basis, or must I continue to submit this on a monthly basis?

The annual report filing qualification is dependent upon how much wine is in the wine premises at any time and whether the winery is eligible to pay the excise tax on an annual basis. These are the requirements that must be met:

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at any time and whether the winery is eligible to pay the excise tax on an annual basis. These are the requirements that must be met:

1. Have less than 20,000 gallons of wine (Bulk and bottled) on hand at any given time at the bonded wine premises
2. Pay less than \$1,000 in excise tax per year

If these two requirements can be met, then just write a note on the back of the next F. 5120.17 you submit in the space at the bottom, Part X, that says you will be filing annually.

There is another middle ground on the filing, and that is Quarterly. These are the requirements for quarterly filing of the reports:

1. Have less than 60,000 gallons of wine (bulk and bottled) on hand at any given time at the bonded wine premises
2. Pay less than \$50,000 in excise tax per year

So, if you exceed the eligibility requirements for Annual Filing, you may be eligible for Quarterly Filing. In either case, please notify TTB by writing the note on the back of the next report filed.

2. **To what level of detail are the gallonages supposed to be tracked and recorded on the monthly report of cellar operations 5120.17 (702), please? We have been filling in the 5120.17 with gallons recorded to the 100th place. 0.01WG. Is this no longer required and since when? Is this in the CFR somewhere? Thank you for your help.**

TTB Form 5120.17

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2. To what level of detail are the gallonages supposed to be tracked and recorded on the monthly report of cellar operations 5120.17 (702), please? We have been filling in the 5120.17 with gallonages recorded to the 100th place. 0.01WG. Is this no longer required and since when? Is this in the CFR somewhere? Thank you for your help.

There is no requirement to extend the figures shown on the Report Form 5120.17 beyond whole numbers. There is a requirement to extend to the nearest 10th on the Taxable Removal Record, but there isn't a similar requirement for completing the Report Form.

Here is the Taxable Removal Record regulation, 27 CFR 24.310:

24.310 Taxpaid removals from bond record.

A proprietor removing wine from bond for consumption or sale on determination of tax shall maintain a record of wine removed at the time of removal either to taxpaid wine premises, taxpaid wine bottling house premises, or for direct shipment. The record will show the date of removal, the name and address of the person to whom shipped, and the volume, kind (class and type), and alcohol content of the wine. However, on any individual sale of less than 80 liters, the name and address of the purchaser need not be recorded. The proprietor who removes taxpaid bulk wine to another wine premises shall prepare the shipping record and follow the procedures prescribed by §24.281. The volume of wine removed taxpaid will be summarized daily by tax class in wine gallons to the nearest tenth gallon. (Sec. 201, Pub. L. 85-859, 72 Stat. 1381, as amended (26 U.S.C. 5367))

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3. We received our permit in November but still have not received our state permit so we haven't opened or produced any wine yet. Do we still need to send in the reporting forms each month?

Yes, but you must file at least one to let TTB know that you haven't started yet, or a letter to that effect.

4. What version or size of the paper form should I use?

Any size is acceptable as long as the most current version of the form is being used. TTB will accept the 11 X 17 sizes, legal size, 8 ½ x 11 sizes, form available and downloadable from the TTB website, industry-member computer generated forms but they must match the TTB-OMB (Office of Management and Budget) approved form.

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TTB Form 5120.17

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

OMB No. 1513-0053 (8/31/2005)

PERIOD MONTH YEAR OPERATED BY (Name, Address and Telephone)

REGISTRY NUMBER

Checklist

- Instructions
- Form

Sample Form (+/-)

Glossary of Terms

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INSTRUCTIONS

- The reporting period for this form shall be monthly, except that proprietors who qualify under the exception stated in 27 CFR 24.300 (g)(2) may file this form on a 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. (324.300 (g)(1))
- Prepare this form in duplicate and file it by the fifteenth day after the end of the report period (month 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
250 Main St, Ste 2002
Cincinnati, OH 45202-5215
- Explain any unusual operations in Part X.
- The quantities "on hand end" will ordinarily be "book inventory" figures, that is the quantity reported 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.
- 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			ARTIFICIALLY CARBONATED WINE (f)	SPARKLING WINE (e)	HARD CIDER (f)
	NOT OVER 14 PERCENT (a)	OVER 14 TO 21 PERCENT (inclusive) (b)	OVER 21 TO 24 PERCENT (inclusive) (c)			
1. ON HAND BEGINNING OF PERIOD						<input checked="" type="checkbox"/>
2. PRODUCED BY FERMENTATION ^a						
3. PRODUCED BY SWEETENING						
4. PRODUCED BY ADDITION OF WINE SPIRITS						
5. PRODUCED BY BLENDING						
6. PRODUCED BY AMELIORATION						
7. RECEIVED IN BOND						
8. BOTTLED WINE DUMPED TO BULK						
9. INVENTORY GAINS						
10.						
11.						
12. TOTAL						
13. BOTTLED ^b					BP	BP
14. REMOVED TAXPAID						
15. TRANSFERS IN BOND						
16. REMOVED FOR DISTILLING MATERIAL						

What do I enter for "On Hand Beginning of Period"?

To complete line 1 of the current report, enter the amounts of wine for each column from Section A line 31, "On hand end of period" from the last submitted report.

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NOTE: For each line of the form, clicking on the Red Question Mark ("?") beside the line will bring up instructions or hints in a light-yellow colored box. An example, for Line 1, is shown above.

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TTB Form 5120.17

Instructions

In this sample completed TTB Form 5120.17, the company completing the form runs a small winery. The company reports its activities quarterly.

Checklist

FAQs (+/-)

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Leblonz' s Winery and Vineyard recently moved 22,600 gallons of grape wine from fermentation. The winery produced 325 gallons of port, and received 600 gallons of wine in bond from another winery.

In addition, they received 250 tons of grapes during the month and used them all for producing the wine. 200 gallons of apple concentrate was also received for production of hard cider.

Mr. Leblonz, the winemaker, discovered that some of the bottled wine was undergoing secondary fermentation. 25 cases were returned unmerchantable and 95 cases of the same wine never left the winery. He had to dump the entire 120 cases back to bulk. He then bottled 1000 cases. As a new venture, LeBlonz also produced 230 gallons of Angelica by blending 115 gallons of dry white wine with 115 gallons of higher alcohol wine.


The winery removed 500 cases of white table wine for sale and 2 cases of 16% red wine. 450 cases of the white wine and both cases of red wine went to a wholesaler and the other 50 cases were sent to a taxpaid area at the winery. Their newly decorated tasting room poured 3 cases, and the shipping department exported 50 cases.

To view an explanation of why and how each completed block was derived, click on the relevant field on the form, which can be accessed by clicking [here](#) or on the Form link at left.

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TTB Form 5120.17

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

OMB No. 1513-0059 (8/31/2005)

PERIOD MONTH YEAR OPERATED BY (Name, Address and Telephone)

REGISTRY NUMBER

INSTRUCTIONS

- The reporting period for this form shall be monthly, except that proprietors who qualify under the exception stated in 27 CFR 24.300 (g)(2) may file this form on a 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))
- Prepare this form in duplicate and file it by the fifteenth day after the end of the report period (month 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. 6002
Cincinnati, OH 45202-9216
- Explain any unusual operations in Part X.
- 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.
- If the quantity of wine previously reported on TTB F 5120.17 is affected by adjustments made on a tax return, TTB E 5000 24, adjust this 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			ARTIFICIALLY CARBONATED WINE (f)	SPARKLING WINE (e)	HARD CIDER (f)
	NOT OVER 14 PERCENT (a)	OVER 14 TO 21 PERCENT (inclusive) (b)	OVER 21 TO 24 PERCENT (inclusive) (c)			
SECTION A - BULK WINES						
1. ON HAND BEGINNINGS OF PERIOD	105,000	150				0
2. PRODUCED BY FERMENTATION*	22,600				BF SP	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.						
11.						

Click [here](#) for a printable version of the sample form.

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TTB Form 5120.17

Glossary

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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](#)

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Clicking on the Pay.gov link in this Tutorial takes the user to the Pay.gov introductory page on the TTB website at <https://www.ttb.gov/epayment/epayment.shtml>, which is shown below:

The screenshot shows a web browser window displaying the TTB Pay.gov Customer Page. The browser's address bar shows the URL <https://www.ttb.gov/epayment/epayment.shtml>. The page header includes the TTB logo and navigation links: "Who We Are", "What We Do", "TTB Audiences", and "Resources". Below the header, the breadcrumb trail reads "TTB Home > ePayment > TTB and Pay.gov | Homepage".

TTB and Pay.gov Customer Page

Welcome to our page for assisting you in using [Pay.gov](#), a convenient and fast way to make secure electronic tax payments and submit operational reports to TTB.

Ready to Make a Payment or File a Report?

If you already have an account, login to get started.

[Log into Pay.gov](#) [See TTB's Online Applications](#)

New to Pay.gov?

To become a [Pay.gov](#) user you must have signing authority or power of attorney to submit Federal Excise Tax Returns and/or Reports of Operations for the company for which you are enrolling. If you don't have signing authority or power of attorney, you will not be able to open a [Pay.gov](#) account. Please refer to [TTB F 5000.8 - Power of Attorney](#) for information about completing and submitting a power of attorney form.

To get started see our [enrollment instructions](#).

[Register for a Pay.gov Account](#) [Pay.gov Customer Page](#)

Related Information

- [System Maintenance Schedule](#)
- [Average Processing Time](#)
- [Required Attachments](#)
- [Applying for a Permit](#)
- [Release Notices](#)

Tools & Guides

- [Business Central](#)
- [TTB Learning Center](#)
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- [Getting Started in TTB-Regulated Industry](#)
- [Maintaining Compliance in a TTB-Regulated Business](#)
- [TTB Glossary](#)

Online Services

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