

As posted at <https://www.ttb.gov/forms/tips-for-form-5000-24> (01/16/2024).

Helpful Hints in Preparing Form 5000.24, Excise Tax Return

Taxpayer Reminder - Send Returns and Payments to the Correct Address

When filing your TTB excise tax returns and payments by mail, please be sure to use the correct address. TTB Excise Tax Returns and payments must be mailed to:

TTB
Excise Tax
P.O. Box 790353
St. Louis, MO 63179-0353

Please DO NOT mail returns and/or payments to the National Revenue Center in Cincinnati, Ohio.

Late returns or payment are subject to penalties and interest.

Once you have downloaded [TTB F 5000.24, Excise Tax Return](#), please read the form carefully and complete **all** items that apply. See the [schedule of due dates](#) and refer to the latest [tax rates](#) to assist with determining your taxes.

The following items cover errors commonly found on excise tax returns:

1. The serial number in item 1 must begin with **the year, then followed** by number 1 at the beginning of operations, and again at the beginning of each calendar year. After the first year, the serial number will match that shown on the due date schedule for the period. Pre-payments are numbered sequentially, returning to number 1 each new calendar year.
2. Check the proper method of payment in item 2. Check "other" and specify "none" if filing a zero balance return.
3. Check the appropriate box in item 4 and list the dates covered by the return. Return periods will be the 1st through 15th day of the month and the 16th through the last day of the month, except for September, which requires 3 returns for semimonthly filers.
4. Item 8 should show the complete premises address as shown on your approved notice or permit.
5. You should **always** have an entry on:

- **Line 9 for Distilled Spirits** - Indicates the total number of proof gallons of spirits removed from the bonded premises for consumption or sale, multiplied by \$13.50, less any credits allowed by 26 U.S.C. 5010; or
 - **Line 9 for Distilled Spirits** - Indicates the total number of proof gallons of spirits removed from the bonded premises for consumption or sale, multiplied by the applicable tax rate (\$2.70, \$13.34 or \$13.50, depending on the distilled spirits distilled or processed and removed during the calendar year), less any credits allowed by 26 U.S.C. 5010 ([click here for current spirits tax rates](#)); or
 - **Line 10 for Wine** - Indicates the total number of bulk or bottled gallons of wine removed for consumption or sale during the calendar year, multiplied by tax rates listed in 26 U.S.C. 5041(b) ([click here for current wine tax rates](#)); or
 - **Line 11 for Beer** - Indicates the total number of barrels of beer removed for consumption or sale multiplied by the applicable tax rate (\$3.50, \$16 or \$18 , depending upon the rate of production and other factors, such as controlled group rule ([click here for current beer tax rates](#)) ; or
 - **Lines 12 - 16 for Tobacco** - Indicates the total number of small cigars and cigarettes removed subject to tax, divided by 1,000, then multiplied by the appropriate tax rate listed in 26 U.S.C. 5701 (a) and (b). For large cigars (those weighing more than three pounds per thousand), the tax is 52.75% of the price for which sold, but not more than 40.26 cents per cigar. For pipe tobacco, roll your own tobacco, and smokeless tobacco products, line 15 or 16 (as appropriate) should equal the number of pounds removed subject to tax, multiplied by the appropriate tax rate listed in 26 U.S.C. 5701 (f), (g) and (e), respectively ([click here for current tobacco tax rates](#)).
 - **Lines 17, 19, and 21**, even if the amount is zero. (Entries will be on line 18 or 20 only if explained in Schedule A or B.
6. The person signing the return must have signing authority on file with TTB. Stamped or photocopied signatures **cannot** be accepted.
 7. Late returns or payments are subject to penalties and interest.
 8. Please mail your tax return to:

Alcohol and Tobacco Tax and Trade Bureau
Excise Tax
P.O. Box 790353
St. Louis, MO 63179-0353

For more information about taxes including electronic filing, penalties and interest, disaster claims, and more see our [Taxes and Filing](#) Web page.



NOTE

If you are signing on behalf of someone else, you must have [signing authority](#) on file with TTB.



CONTACT US

Contact the [National Revenue Center](#) online or by phone at **877-882-3277** for general tax questions. You can also get specific information on [who to contact and where to file](#).