

Additional Guidance (<https://www.ttb.gov/main-pages/presentations#distilled>)

Presentations



We periodically participate in industry conferences and seminars to provide training or relevant TTB-related information. We also occasionally hold our own training events, such as webinars or seminars.

- **TIP:** If you're looking for TTB Boot Camp resources, visit our [TTB Boot Camp Webinar Series](#) page, where we post video recordings of each session and downloadable versions of presentation slides.

We're sharing those presentations here for everyone's benefit. Choose from the topics below to see a listing of related presentations.

Some presentations may contain outdated email addresses. Please visit our [Contact Us page](#) for the most up-to-date contact information.

Wine	+
Cider	+
Beer	+
COLAs Online/Labeling	+
Firearms & Ammunition Excise Tax (FAET)	+
Alcohol Beverage Formulas & Nonbeverage Products	+
Distilled Spirits	—

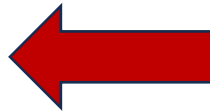
[Distilled Spirits Formulas and Labels: What is the Connection \(2024\)](#)

- [Distilled Spirits Formulas and Labels: What is the Connection - Companion Chart of Example Products](#)

[Alcohol Beverage Advertising \(February 2024\)](#)

[TTB Boot Camp for Distillers Webinar Series](#)

- Part 1: Overview and Permits [\[Watch Recording\]](#) [\[View Slides\]](#)
- Part 2: Records, Reports, and Returns [\[Watch Recording\]](#) [\[View Slides\]](#)
- Part 3: Formulas [\[Watch Recording\]](#) [\[View Slides\]](#)
- Part 4: Labeling [\[Watch Recording\]](#) [\[View Slides\]](#)
- Part 5: What to Expect in a Plant Product Integrity Investigation [\[Watch Recording\]](#) [\[View Slides\]](#)
- Part 6: What to Expect in a Distilled Spirits Plant Excise Tax Audit [\[Watch Recording\]](#) [\[View Slides\]](#)



See Part 2 slides below.

[What to Do When You Have Unusual Products \(December 2021\)](#)

[Whisky Webinar \(2018\)](#)

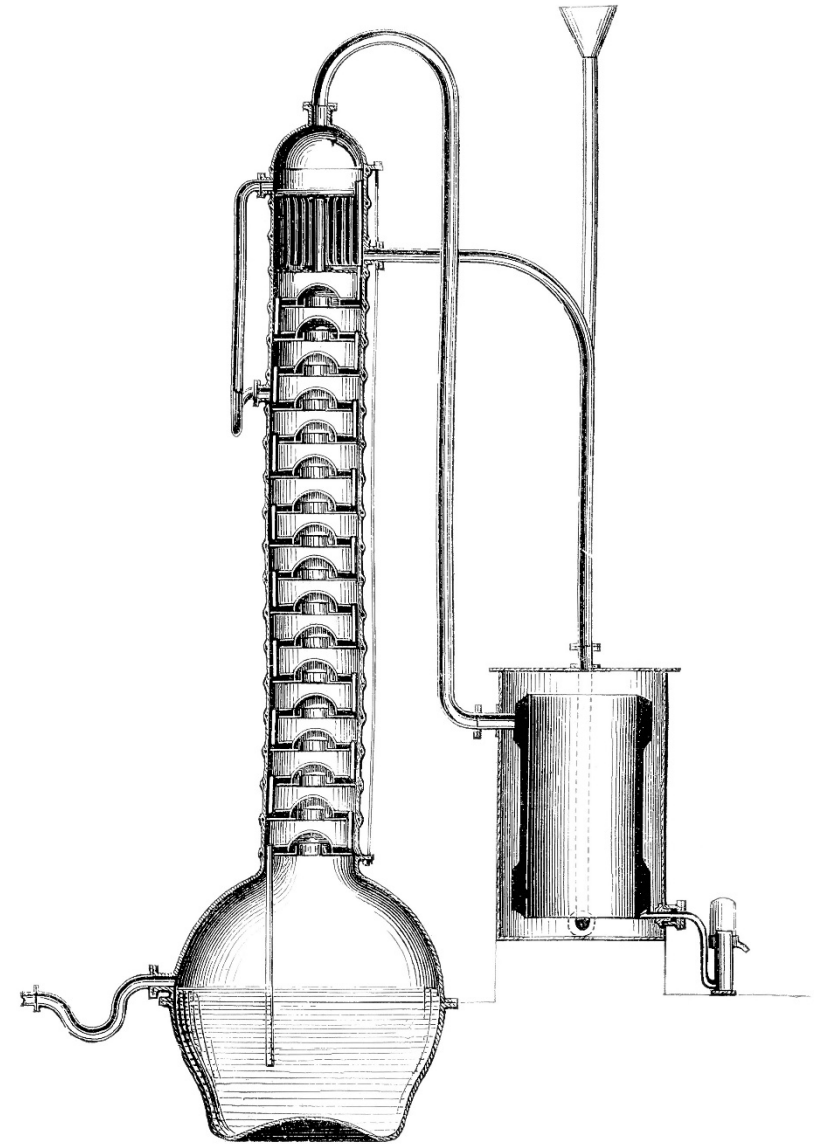
This presentation covers the basics of whisky production, formulas, and labeling.



TTB Boot Camp Webinar Series for Distillers

RECORDS, REPORTS, AND RETURNS

Records, Reports, and Returns





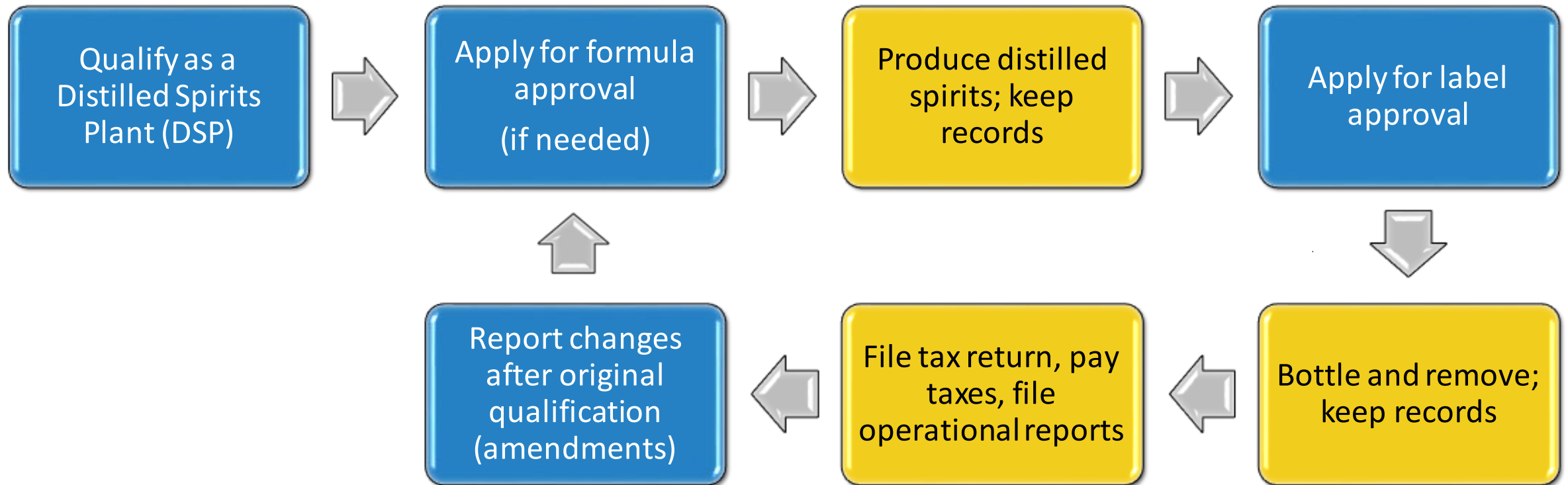
TTB Disclaimer

Notice:

- This information is being presented to help the public to understand and comply with the laws and regulations that the Alcohol and Tobacco Tax and Trade Bureau administers
- It is not intended to establish any new, or change any existing, definitions, interpretations, standards, or procedures regarding those laws and regulations
- In addition, this presentation may be made obsolete by changes in laws and regulations - please consult the regulations for the most current regulatory requirements
- Sample documents (such as records, returns, and labels) are for illustrative purposes only and contain fictitious data



Typical TTB Touchpoints for Beverage Distilled Spirits Industry Members





Using TTB.gov

The screenshot shows the top navigation bar of the TTB.gov website. On the left is the TTB logo with the text "Alcohol and Tobacco Tax and Trade Bureau" and "U.S. Department of the Treasury". The main navigation menu includes "Who We Are", "What We Do", "TTB Audiences", and "Resources". On the right, there is a "REPORT FRAUD: TTB Tips Online" link, a search bar, and language options: "Contact TTB | Español Français 中文". Below the navigation bar is a grid of program areas:

PROGRAM AREAS	REGS & GUIDANCE	TAXES AND FILING	ONLINE SERVICES	ENFORCEMENT
Beverage Alcohol	Laws	Tax Reform (CBMTRA)	Permits Online	Tip Line
Nonbeverage Alcohol	Regulations	Pay.gov	COLAs Online	Offers in Compromise
Tobacco	Rulings	Tax Due Dates	Formulas Online	Investigations
Formulation	Procedures	Tax Rates	Pay.gov	Audits
Labeling	Industry Circulars	Preparing Returns	Public COLA Registry	Tax Services
Advertising	Federal Register	File Disaster Claims	Online Help Center	Beverage Alcohol
Market Compliance	Publications	Special Occupational Taxes		Product Diversion
Trade Practices	Other Guidance			Tobacco Diversion
International Affairs				
Firearms and Ammunition				

<https://www.ttb.gov/index.shtml>



Using TTB.gov

TTB Regulated Industries



Resources for [Beer](#), [Distilled Spirits](#), [Wine](#), [Sake](#), [Kombucha](#), and [Trade Practices](#)



Resources for [Alcohol Fuel](#), [Industrial Alcohol](#), [Nonbeverage Products](#), and [Tax-free Alcohol](#).



Resources for [Tobacco Manufacturers](#), [Importers](#), and [Export Warehouse Proprietors](#).



Resources for [Gunsmiths](#), [Importers](#), [Manufacturers](#), and [Reloaders](#).

Business Tools



[Apply for a Permit](#)



[Submit a Label](#)



[Submit a Formula](#)



[Import / Export](#)



[Returns / Reports](#)



[Processing Times](#)



[Stay Compliant](#)



[Get Training](#)



[Business Central](#)



Operational Reports Tutorials

[TTBGov - Forms Helpful Hints and Tips](#)

Operational Reports Tutorials

These tutorials guide you through the various form fields. You may also conveniently file these reports electronically using [Pay.gov](#).

- 5110.11 - Monthly Report of Storage Operations
- 5110.28 - Monthly Report of Processing Operations
- 5110.40 - Monthly Report of Production Operations
- 5110.43 - Monthly Report of Processing (Denaturing) Operations
- 5120.17 - Report of Wine Premises Operation
- 5130.9 - Brewer's Report of Operations
- 5620.8b - Claim -- Alcohol and Tobacco Tax and Trade Bureau Taxes



TTB Form 5110.11

- Before you begin
- FAQ
- Form 5110.11
- Helpful Hints
- How to avoid problems
- Tools (+/-)
- Glossary of Terms
- File online at Pay.gov

Click **Helpful Hints** to view color coded forms

Click a link on the left to display a resource for



Have you tried filing your TTB Form 5110

TRANSACTIONS (a)	WHISKY®		BRANDY		RU (f)
	DISTILLED AT 160° AND UNDER (b)	DISTILLED AT OVER 160° (c)	DISTILLED AT 170° AND UNDER (d)	DISTILLED AT OVER 170° (e)	
1. On hand first of month	Line 23 on the previous report				
2. Deposited in bulk storage ^{1/}	Line 11 Production Report and all Transfers in Bond				
3. Received from Customs custody					
4. Returned to bulk storage					
5.					
6. TOTAL (Lines 1 through 5)	Line 6 and Line 24 must always match				
7. Taxpaid	To show on Tax Return when actually removed from storage acco				
8. Use of the United States					



Records, Reports, & Returns

Records

Operational
Reports

Excise Tax
Return



Records

27 CFR part 19 DISTILLED SPIRITS PLANTS

- Records start from the receipt of materials
- Gauge record requirements
- Records transferring product from area to area
- Records for each area
- Records are required for everything from production to the product going out the door

27 CFR 19.571- 19.627



Records, Reports, & Returns

Records

Operational
Reports

Excise Tax
Return



Reporting Requirements

- Reports are due the 15th of the following month following the close of the reporting period
- All required reports must be filed monthly
 - Even if no activity!
 - Reports may not be filed quarterly or annually

27 CFR 19.632



Reporting Requirements

- **Approved as Distiller**
 - must file Production report TTB F 5110.40
- **Approved as Warehouseman**
 - must file the Storage Report TTB F 5110.11
- **Approved as Bottler, Processor or Rectifier**
 - must file the Processing Report TTB F 5110.28
- **Approved for Denaturing Spirits (Industrial)**
 - must file the Processing (Denaturing) Report TTB F 5110.43

27 CFR 19.632



What Operations are You Approved For?

7. PERMIT GRANTED FOR (ONE TYPE OF OPERATION ONLY)

Pursuant to the application of the date indicated in item 4, you are authorized and permitted to engage, at the above address, in the business of:

- a. Distilled Spirits - distiller rectifier (processor) warehouseman and/or warehouseman and bottler and while so engaged, to sell, offer or deliver for sale, contract to sell or ship, in interstate or foreign commerce, the distilled spirits so distilled or rectified, or warehoused and bottled, or the wines so rectified,
- b. Wine - producer and blender blender and while so engaged, to sell, offer or deliver for sale, contract to sell or ship, in interstate or foreign commerce, the wine so produced or blended,
- c. Importer - importing into the United States the following alcoholic beverages:
while so engaged, to sell, offer to deliver for sale, contract to sell or ship, in interstate or foreign commerce, the alcoholic beverages so imported,
- d. Wholesaler - Purchasing for resale at wholesale the following alcoholic beverages:
while so engaged, to receive or to sell, offer or deliver for sale, contract to sell or ship, in interstate or foreign commerce, the alcoholic beverages so Purchased.



Distillery Areas

Each report matches up to a section of your distillery

- **Production area:** Where the still is located and where the spirits come into existence
- **Storage area:** Designated area to store product. Can be for a short period or for years
- **Processing area:** Where most of the blending, bottling and bottle storage occurs



Monthly Report of Production Operations: TTB F 5110.40

- Shows when the product comes off the still
- Shows where the product goes after production
- Report by product classification
- List what materials were used to make the product



Monthly Report of Production Operations: TTB F 5110.40

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) MONTHLY REPORT OF PRODUCTION OPERATIONS (PREPARE IN DUPLICATE, SEE INSTRUCTIONS BELOW)		1. NAME OF PROPRIETOR							3. MONTH AND YEAR		
		4. LOCATION OF PLANT							5. PLANT NUMBER DSP		
PART I - TRANSACTIONS											
TRANSACTION (a)	WHISKY		BRANDY		PROOF GALLONS			ALCOHOL AND SPIRITS		OTHER (Identify) (k)	TOTAL (l)
	160° AND UNDER (b)	OVER 160° (c)	170° AND UNDER (d)	OVER 170° (e)	RUM (f)	GIN (g)	VODKA (h)	190° AND OVER (Distillation Proof) (i)	UNDER 190° (Distillation Proof) (j)		
1. TAX PAYMENT	TO SHOW ON TAX RETURN		WHEN		PRODUCT WAS REMOVED FROM			PRODUCTION ACCOUNT			
2. USE OF U.S.											
3. HOSPITAL, SCIENTIFIC, OR EDUCATIONAL USE ¹											
4. EXPORT											
5. TRANSFER TO FOREIGN TRADE ZONE											
6. TRANSFER TO CMBW											
7. USE AS SUPPLIES ON VESSELS OR AIRCRAFT											
8. USE IN WINE PRODUCTION											
9. ENTERED IN PROCESSING ACCOUNT	MUST BE EQUAL OR LESS THAN		AMOUNT ON LINE 2 (c) PROCESSING		REPORT						
10. ENTERED FOR TRANSFER IN BOND											
11. ENTERED IN STORAGE ACCOUNT	MUST BE EQUAL OR LESS THAN		AMOUNT ON LINE 2 STORAGE		REPORT						
12. WITHDRAWN FOR RESEARCH, DEVELOPMENT, OR TESTING ²											
13.											
14. PRODUCED (Total, Lines 1 through 13)	Part III LINE 1-3	Part III Line 4	Part IV Line 1 & 2	Part IV Line 3-4				Part II			
15. RECEIVED FOR REDISTILLATION ³	INCLUDE		LINE 18 OF STORAGE REPORT AND		LINE 17 & 37 OF PROCESSING REPORT ON			THIS LINE			
16. ⁴											
17. PHYSICAL INVENTORY- END OF CALENDAR QUARTER	(a) RECEIVED FOR REDISTILLATION ³										
	(b) UNFINISHED SPIRITS										



Monthly Report of Storage Operations: TTB F 5110.11

- Shows product coming from the production area
- Shows product received onto the distillery premises
- Shows where the product goes to after storing it
- Your **on hand** beginning and **on hand** ending will show if you are storing for longer periods
- There is no time limit for how long something sits in this area before you have to report it, whether you store something briefly or for years



Monthly Report of Storage Operations: TTB F 5110.11

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)					REPORT COVERS										
MONTHLY REPORT OF STORAGE OPERATIONS					<input type="checkbox"/> DOMESTIC SPIRITS AND ALL WINES		<input type="checkbox"/> IMPORTED SPIRITS								
					<input type="checkbox"/> PUERTO RICAN SPIRITS		<input type="checkbox"/> VIRGIN ISLANDS SPIRITS								
INSTRUCTIONS Every proprietor as a warehouseman must prepare this form monthly, in duplicate. Forward the original to the Director, National Revenue Center 550 Main St, Ste 8002, Cincinnati, OH 45202-5215, not later than the 15th day of the month following that for which the report is rendered.					The remaining copy must be retained by the proprietor. Separate reports must be prepared for domestic spirits, imported spirits, Puerto Rican spirits, and spirits from the U.S. Virgin Islands. Denaturing operations must be reported on TTB F 5110.43.					NAME OF PROPRIETOR					
										LOCATION OF PLANT					
TRANSACTIONS (a)	WHISKY ^{6/}		BRANDY		RUM (f)	GIN (g)	VODKA (h)	ALCOHOL AND SPIRITS		OTHER (k)					
	DISTILLED AT 160° AND UNDER (b)	DISTILLED AT OVER 160° (c)	DISTILLED AT 170° AND UNDER (d)	DISTILLED AT OVER 170° (e)				190° AND OVER (i)	UNDER 190° (j)						
1. On hand first of month	Line 23 on the previous report														
2. Deposited in bulk storage ^{1/}	Line 11 Production Report and all Transfers in Bond														
3. Received from Customs custody															
4. Returned to bulk storage															
5.															
6. TOTAL (Lines 1 through 5)	Line 6 and Line 24 must always match														
7. Taxpaid	To show on Tax Return when actually removed from storage account														
8. Use of the United States															
9. Hospital, scientific educational use ^{2/}															
10. Export															
11. Transfer to foreign-trade zone															
12. Transfer to CMBW															
13. Use as supplies on vessels and aircraft															
14. Transfer to bonded winery															

WITHDRAWN FOR



Monthly Report of Processing Operations: TTB F 5110.28

- Shows what was received from production, storage, other distilleries or customs
- Addition of flavors, blending, bottling
- Removal of bottled product
- Tax determination of bottled product occurs
- Storage of bottled product
- Reclassification of product can occur



Monthly Report of Processing Operations: TTB F 5110.28

OMB NO. 1513-0041 (01/31/2014)

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) MONTHLY REPORT OF PROCESSING OPERATIONS			1. PLANT NUMBER	2. MONTH AND YEAR	
1. Every proprietor engaged in processing operations must prepare this form each month in duplicate. 2. The proprietor must forward the original to the Director, National Revenue Center, on or before the 15th day of the month following the month for which prepared. 3. The copy is to be kept on file by the proprietor.			3. NAME OF PROPRIETOR		
			5. Employer Identification Number (EIN)		
4. LOCATION OF PLANT					
PART I - BULK INGREDIENTS			PART II - FINISHED PRODUCTS		
TRANSACTION (a)	WINE (Proof gallons) (b)	SPIRITS (Proof gallons) (c)	TRANSACTION (a)	BOTTLED (Proof gallons) (b)	PACKAGED (Proof gallons) (c)
1. ON HAND FIRST OF MONTH	Line 25 of Previous report	Line 9 Line 17 *	27. ON HAND FIRST OF MONTH	Line 46 of Previous report	Line 9(c)
2. RECEIVED (Other than line 3)			28. BOTTLED OR PACKAGED		
3. ALCOHOL FOR FUEL USE RECEIVED FROM CUSTOMS CUSTODY			29. RECEIVED		
4. ALCOHOL, FLAVOR, MATERIALS DUMPED			30. INVENTORY OVERAGES		
5. WINE MIXED WITH SPIRITS		Line 10 (b)	31. TOTAL - LINES 27 THROUGH 30		



Monthly Report of Processing (Denaturing) Operations: TTB F 5110.43

- Only filed by industrial DSPs that are approved for denaturing operations
- Shows denaturing activity for the month
- There is a yearly withdrawal amount requirement



Monthly Report of Processing (Denaturing) Operations: TTB F 5110.43

DEPARTMENT OF THE TREASURY				OMB No. 1513-0049 (1/31/2013)		
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)						
MONTHLY REPORT OF PROCESSING (DENATURING) OPERATIONS						
NAME OF PROPRIETOR			LOCATION OF PLANT			
			PLANT NUMBER DSP-			
SECTION I - DENATURED SPIRITS				SECTION II - RECOVERED DENATURED SPIRITS AND RECOVERED ARTICLES RECEIVED FOR RESTORATION AND/OR REDENATURATION UNDER 27 CFR 19.683 1 AND RECOVERED DENATURED SPIRITS AND RECOVERED ARTICLES ON MY BONDED PREMISES RECEIVED FOR RESTORATION AND/OR REDENATURATION.		
TRANSACTION (a)	WINE GALLONS			TRANSACTION (a)	WINE GALLONS	
	COMPLETELY DENATURED ALCOHOL (b)	SPECIALLY DENATURED ALCOHOL (c)	SPECIALLY DENATURED RUM (d)		RECOVERED DENATURED SPIRITS (b)	RECOVERED ARTICLES (c)
1. On hand first of month	Line 13 of previous processing report				Line 23 of your previous report	
2. Produced	Amount of denatured alcohol produced from alcohol received					
3. Rec'd by transfer in bond ³						
4.						
5. TOTAL Lines 1-4	Must match Line 14 of this report			15. On hand first of month		



Mailing Address for Operational Reports

If filing operations reports by mail, please be sure to use the correct address

**Director, National Revenue Center
TTB
550 Main St, Suite 8002
Cincinnati, OH 45202-5215**



Records, Reports, & Returns

Records

Operational
Reports

Excise Tax
Return



Excise Tax Return

TTB F 5000.24

Filing Frequency	Eligibility Requirement
Annually	You may file 1 tax return per year if you are liable for \$1,000 or less of tax on spirits in the current and prior calendar year
Quarterly	File quarterly if you are liable for \$50,000 or less of tax on spirits in the current and prior calendar year
Semi-monthly	You must file a tax return two times per month (three times per month in September) if you are liable for more than \$50,000 in spirits tax in the current and prior calendar year

Note: You can fix previous returns with an increasing or decreasing adjustment



Excise Tax Return & Payment Due Dates

Tax returns (and payment, if any) are due the 14th day after the close of the tax period

- If the due date falls on a weekend or legal holiday, the due date is the immediately preceding business day

Due date schedule for each year is available on our website

- <https://www.ttb.gov/tax-audit/excise-tax-and-export-due-dates>

27 CFR 19.236

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
EXCISE TAX RETURN
(Prepare in duplicate – See instructions below)

2. FORM OF PAYMENT
 CHECK MONEY ORDER EFT OTHER *(Specify)* _____

4. RETURN COVERS *(Check one)*
 PREPAYMENT PERIOD
BEGINNING _____
ENDING _____

5. DATE PRODUCTS TO BE REMOVED *(For Prepayment Returns Only)*

6. EMPLOYER IDENTIFICATION NUMBER _____
7. PLANT, REGISTRY, OR PERMIT NUMBER _____

8. NAME AND ADDRESS OF TAXPAYER *(Include ZIP Code)*

1. SERIAL NUMBER

3. AMOUNT OF PAYMENT
\$ _____

NOTE: PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (SHOW EMPLOYER IDENTIFICATION NUMBER ON ALL CHECKS OR MONEY ORDERS). IF YOU SEND A CHECK, SEE PAPER CHECK CONVERSION NOTICE BELOW.

FOR TTB USE ONLY	
TAX	\$ _____
PENALTY	_____
INTEREST	_____
TOTAL	\$ _____
EXAMINED BY:	_____
DATE EXAMINED:	_____

CALCULATION OF TAX DUE *(Before making entries on lines 18 – 21, complete Schedules A and B)*

PRODUCT <i>(a)</i>	AMOUNT OF TAX <i>(b)</i>
9. DISTILLED SPIRITS	\$ _____
10. WINE	_____
11. BEER	_____
12. CIGARS	_____
13. CIGARETTES	_____
14. CIGARETTE PAPERS AND/OR CIGARETTE TUBES	_____
15. CHEWING TOBACCO AND/OR SNUFF	_____
16. PIPE TOBACCO AND/OR ROLL-YOUR-OWN TOBACCO	_____
17. TOTAL TAX LIABILITY <i>(Total of lines 9-16)</i>	\$ 0.00
18. ADJUSTMENTS INCREASING AMOUNT DUE <i>(From line 29)</i>	0.00
19. GROSS AMOUNT DUE <i>(Line 17 plus line 18)</i>	\$ 0.00
20. ADJUSTMENTS DECREASING AMOUNT DUE <i>(From line 34)</i>	0.00
21. AMOUNT TO BE PAID WITH THIS RETURN <i>(Line 19 minus line 20)</i>	\$ 0.00

Under penalties of perjury, I declare that I have examined this return *(including any accompanying explanations, statements, schedules, and forms)* and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.

22. DATE _____ 23. SIGNATURE _____ 24. TITLE _____

TTB Form 5000.24sm

SCHEDULE A – ADJUSTMENTS INCREASING AMOUNT DUE

EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS		
	(b) TAX	(c) INTEREST	(d) PENALTY
25.	\$		\$
26.			
27.			
28. SUBTOTALS OF COLUMNS (b), (c), and (d)	\$ 0.00	\$ 0.00	\$ 0.00
29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (Line 28, Col (b) + (c) + (d)) Enter here and on line 18.			\$ 0.00

SCHEDULE B – ADJUSTMENTS DECREASING AMOUNT DUE

EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS	
	(b) TAX	(c) INTEREST
30.	\$	\$
31.		
32.		
33. SUBTOTALS OF COLUMNS (b) and (c)	\$ 0.00	\$ 0.00
34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (Line 33, Col (b) + (c)) Enter here and on line 20.		\$ 0.00

Notice to Customers Making Payment by Check

If you send us a check, it will be converted into an electronic funds transfer (EFT). This means we will copy your check and use the account information on it to electronically debit your account for the amount of the check. The debit from your account will usually occur within 24 hours, and will be shown on your regular account statement.

You will not receive your original check back. We will destroy your original check, but we will keep the copy of it. If the EFT cannot be processed for technical reasons, you authorize us to process the copy in place of your original check. If the EFT cannot be completed because of insufficient funds, we may try to make the transfer up to 2 times.

TTB F 5000.24sm (11/2016)



Craft Beverage Modernization Act (CBMA)

The Craft Beverage Modernization Act was made permanent at the end of 2020 making the reduced rates for distilled spirits permanent

- Ensure you are using the appropriate tax rates for distilled spirits removed or imported
- Single Taxpayer
- Controlled Groups

You must have distilled or processed the spirits to qualify for the reduced rates!



Craft Beverage Modernization Act (CBMA)

Effective January 1, 2022

- Beginning in 2022, only DSPs who perform a processing activity **other than bottling** are entitled to take a CBMA reduced rate on distilled spirits that they process and remove
- TTB has published guidance on which processing activities qualify for the DSP for a reduced rate which is located on our CBMA webpage [FAQ TR-D12](#)



Tax Rates*

\$2.70 for the 1st 100,000 proof gallons removed each calendar year

\$13.34 for over 100,000 up to 22,230,000 proof gallons

\$13.50 for over 22,230,000 proof gallons

*Reduced tax rates may be limited if you are part of a controlled group or a single taxpayer arrangement



How to Determine Tax Liability

Depending on when you remove your product from DSP premises, include removals found on:

- Line 1 of the production report
- Line 7 of the storage report
- Line 13 and Line 33 of the processing report

Example: If you remove 100 proof gallons, and your annual removals that year are under 100,000 proof gallons, your tax rate is \$2.70 and your tax liability is \$270.00



Pay.gov

You may electronically file tax returns, file operations reports, and pay taxes through [Pay.gov](https://www.pay.gov)

- Secure
- Convenient and fast
- Free
- Checks entries and totals for accuracy

For more information on how to register, go to

<https://www.ttb.gov/epayment/epayment.shtml>



Mailing Address for Returns & Payments

- If filing by mail, please be sure to use the correct address
- Late returns or payment are subject to penalties and interest

DO NOT mail returns or payments to the National Revenue Center in Cincinnati, Ohio

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



Online Claims Submission

Use our online submission process to file and receive payment for claims

- [Submit a Claim Online](#)