



## Brewery Records, Reports and Taxes Made Understandable

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National Revenue Center



5/2008



## Overview

- Requirements for maintaining records
- Process for correctly filing reports (TTB Forms 5130.9 and 5130.26) and tax returns (TTB Form 5000.24)

Alcohol and Tobacco Tax and Trade Bureau

- 27 CFR part 25, Beer
- Subpart K – Tax on Beer
- Subpart U – Records and Reports
- <http://ecfr.gpoaccess.gov/>

# Reporting System



## Record System

- Brewers must have some type of reporting system that captures information about operations throughout the brewery.

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## Recordkeeping Matters

- Types
- Time of Making Entries
- Record Retention
- Data Processing
- Photographic Copies
- Notice File



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## Sequence

- Daily Records
- Summary Records
- Report of Operations
- Tax Return

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## Daily Records

- Materials received and used
- Beer produced
- Beer transferred to/from bottling
- Beer transferred to/from racking

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## Daily Records (Cont'd)

- Beer bottled or racked
- Beer removed for consumption or sale
- Beer returned to brewery (offsets)
- Beer destroyed
- Beer lost due to breakage, theft, etc.

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## Daily Records (Cont'd)

- Exports
- Supplies for vessels and aircraft
- Transfer to another brewery
- Research or analysis
- Personal use

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## Other Records

- Alcohol content
- Fill tests
- Balling
- Record of test of measuring devices

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## Daily Summary Records

- As the name implies, summaries of the day's activities
- In simplest terms, these records can be a spreadsheet summarizing the information from the source documents

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## Reports of Operations

- Brewer's Report of Operations, Form 5130.9
- Brewpub Report of Operations, Form 5130.26



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## Brewer's Report of Operations

- **Use if you:**
  - Produce 5,000 bbls or more per year
  - OR**
  - Bottle or keg beer

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## Brewer's Report of Operations (Cont'd)

- File **monthly** if:
  - Produce **more** than **10,000** bbls per year
- File **quarterly** if:
  - Produce **less** than **10,000** bbls per year

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## Brewpub Report of Operations

- **Use if you:**
    - Produce less than 5,000 bbls per year
- AND**
- Do not bottle or keg beer

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# Payment of Federal Excise Tax



## Excise Tax on Beer

- The rate of tax on beer is **\$18** per barrel if the brewer produces more than 2,000,000 barrels of beer annually.
- If the brewer produces less than 2,000,000 barrels of beer per year, the rate of tax is reduced to **\$7** per barrel on the first 60,000 barrels that are removed for consumption or sale from the brewery.

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## Semi-Monthly Excise Tax Returns

- Semi Monthly Due Dates
  - 1-15
  - 16-31
- Not later than the 14<sup>th</sup> day after the last day of the return period
- See [www.ttb.gov](http://www.ttb.gov)

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## Special Rule for September

- Third Return Period
  - EFT: See 27 CFR 25.164a(a)(1)
  - Non-EFT: See 27 CFR 25.164a(a)(2)

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## Quarterly Excise Tax Returns

- Quarterly Return
  - Criteria – Not more than \$50,000 per calendar year in beer tax
  - Bond amount must be 29 percent of your total tax liability in a calendar year

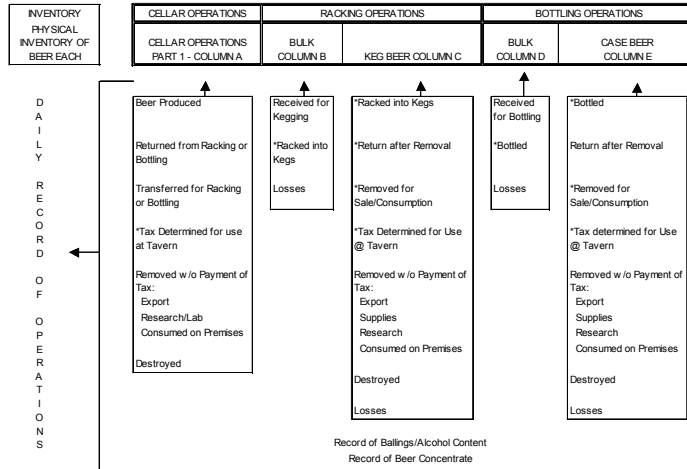
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## Recordkeeping



# Brewers Report of Operations

ATF F 5130.9 BREWERS REPORT OF OPERATIONS



\*Record Summarized on Daily Basis

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# Brewing Log

BREWING LOG  
27 CFR 25.292 (a)(2)

DATE: 1/3/2005  
 FLAVOR: Amber  
 BATCH #: 1234  
 FERMENTER: 1A

INGREDIENTS

	Amount Used
Malt 1	100
Malt 2	200
Wheat	300
Hops 1	100
Hops 2	200
Yeast	300
Other	5

PROCESS

Calcium Chloride	XX
Mash-in	XX
Conversion	XX
First Wort	XX
Calcium Chloride	XX
Start Boil, First Hops	XX
Dust to LT	XX
Floc G	XX
End Boil	XX
Whirlpool Hops	XX
Cooling	XX

BREW DATA

Kettle Fill Gravity	12.1
Kettle Full Volume	275
Knock-out Gravity	13.1
Rinse Adjustment Volume	75
Target Gravity	10.5
Final Gravity	10.4
Volume Cooled	300

COMMENTS



# Racking Log

**RACKING LOG**  
27CFR 25.292 (a)(3), (4), (5), (6)

DATE	BARRELS TO RACKING	BARRELS RACKED	LOSSES	AMBER		WHEAT		RASPBERRY		WINTER		IPA	
				1/2	1/4	1/2	1/4	1/2	1/4	1/2	1/4	1/2	1/4
1/3	25.00	25.00	0.00	25.00									
1/4			0.00										
1/5			0.00										
1/6			0.00										
1/7			0.00										
1/10	182.00	180.00	2.00			100.00	80.00						
1/11	75.00	75.00	0.00				75.00						
1/12			0.00										
1/13			0.00										
1/14	5.00	5.00	0.00						5.00				
1/17			0.00										
1/18			0.00										
1/19	55.00	50.00	5.00									50.00	
1/20			0.00										
1/21			0.00										
1/24			0.00										
1/25	100.00	100.00	0.00	75.00	25.00								
1/26			0.00										
1/27			0.00										
1/28	50.00	50.00	0.00										50.00
1/31			0.00										

TOTAL 492.00 485.00 7.00 100.00 25.00 100.00 80.00 75.00 0.00 5.00 0.00 50.00 50.00  
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# Bottling Log

**BOTTLING LOG**  
27CFR 25.292 (a)(3), (4), (5), (6)

DATE	BARRELS TO BOTTLING	BARRELS BOTTLED	LOSSES	AMBER		WHEAT		RASPBERRY		WINTER		IPA	
				12/12	12/24	12/12	12/24	12/12	12/24	12/12	12/24	12/12	12/24
1/3	101.00	100.02	0.98	100.02									
1/4			0.00										
1/5	252.00	249.97	2.03			174.99	74.98						
1/6			0.00										
1/7			0.00										
1/10	353.00	341.02	11.98			190.01	55.02	95.99					
1/11	203.00	199.99	3.01				199.99						
1/12			0.00										
1/13			0.00										
1/14	526.00	524.97	1.03						199.99	74.98	199.99	50.01	
1/17			0.00										
1/18			0.00										
1/19	498.00	474.97	23.03									399.99	74.98
1/20			0.00										
1/21			0.00										
1/24			0.00										
1/25	251.00	250.05	0.95	100.02	50.01	100.02							
1/26			0.00										
1/27			0.00										
1/28	102.00	100.02	1.98									100.02	
1/31			0.00										

TOTAL 2286.00 2241.01 44.99 200.04 50.01 465.02 130.00 295.98 0.00 199.99 74.98 700.00 124.99  
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# Tax Determined for Use in Tavern

Tax Determined for Use in Tavern  
27 CFR 25.25(c)(1) & 25.292(a)(8)

Month: January 2005

DATE	TANK	FLAVOR	BARRELS
1/3/2005		1 Raspberry	50.25
1/4/2005		2 Wheat	62.46
1/6/2005		4 Amber	75.32
1/7/2005		3 IPA	47.30
1/10/2005		1 Winter	55.98
1/11/2005		5 Raspberry	67.85
1/13/2005		2 Wheat	63.98
1/14/2005		3 IPA	45.87
1/17/2005		4 Amber	80.42
1/18/2005		1 Winter	57.94
1/19/2005		3 IPA	35.97
1/21/2005		5 Raspberry	56.47
1/24/2005		2 Wheat	47.94
1/27/2005		3 IPA	58.29
1/31/2005		1 Raspberry	45.98
<b>TOTAL</b>			<b>852.02</b>

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# Daily Shipping Report

Daily Shipping Report  
27 CFR 26.202 (a)(8)  
Tax Period: 2005-1

DATE	INVOICE	QUANTITY	KEG	BBLs	CASE	BBLs	TAX
1/3/2005	12489	84	1/2	42			
1/3/2005	12489	40	1/4	10			
1/3/2005	12489	3196			12/12	115.98284	
1/3/2005	12489	372			12/24	26.99976	
1/4/2005	12490	40	1/2	20			
1/4/2005	12490	136	1/4	34			
1/4/2005	12490	1752			12/12	63.58008	
1/4/2005	12490	647			12/24	48.99928	
1/4/2005	45987	2	1/2	1			
1/4/2005	45988	1500			12/12	54.43500	
1/5/2005	12491	92	1/2	46			
1/5/2005	12491	80	1/4	20			
1/5/2005	12491	3861			12/12	121.97089	
1/5/2005	12491	621			12/24	45.07219	
1/6/2005	12492	132	1/2	66			
1/6/2005	12492	76	1/4	19			
1/6/2005	12492	2811			12/12	102.01119	
1/6/2005	12492	656			12/24	47.61248	
1/7/2005	12493	50	1/2	25			
1/7/2005	12493	90	1/4	22.5			
1/7/2005	12493	5000			12/12	181.45000	
1/7/2005	12493	300			12/24	21.77400	
1/7/2005	45989	4	1/2	2			
1/7/2005	45989	6	1/4	1.5			
1/7/2005	45989	236			12/12	8.56444	
1/7/2005	45989	72			12/24	5.22576	
1/10/2005	12494	86	1/2	29			
1/10/2005	12494	84	1/4	21			
1/10/2005	12494	3609			12/12	130.97061	
1/10/2005	12494	627			12/24	60.02366	
1/11/2005	12495	100	1/2	50			
1/11/2005	12495	80	1/4	20			
1/11/2005	12495	3941			12/12	143.01899	
1/11/2005	12495	661			12/24	47.97538	
1/12/2005	12496	72	1/2	36			
1/12/2005	12496	92	1/4	23			
1/12/2005	12496	6007			12/12	217.99403	
1/12/2005	12496	620			12/24	44.99960	
1/13/2005	12497	94	1/2	47			
1/13/2005	12497	64	1/4	16			
1/13/2005	12497	2699			12/12	93.99110	
1/13/2005	12497	730			12/24	52.98340	
1/14/2005	45990	56	1/2	28			
1/14/2005	45990	100	1/4	25			
1/14/2005	45990	2765			12/12	99.97895	
1/14/2005	45990	207			12/24	15.02406	
<b>TOTAL</b>				<b>603</b>		<b>1748.59736</b>	<b>\$16,461.20</b>

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# Inventory

- Taken at least once each month, within 7 days of end of month
- Must show:
  - Date
  - Quantity
  - Losses, gains, shortages
  - Signature under penalty of perjury by person who took it

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# Monthly Inventory

Monthly Inventory  
27CFR 25.294

		Bay 1				Bay 2				Bay 3				Bay 4				Bay 5				Bay 6							
		Amber				Wheat				Raspberry				Winter				IPA											
		1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24
Count				304	414			7303	703			303	110			28	138			10637	634								
Barrels		0	0	11.03	30.05	0	0	265.03	51.02	0	0	11	7.98	0	0	1.02	10.02	0	0	386.02	46.02	0	0	0	0	0	0	0	0

		TOTAL			
		1/2	1/4	12/12	12/24
Count		366	596	18575	1999
Barrels		183	149	674.09	145.09

		Bay 7			
		1/2	1/4	12/12	12/24
Count					
Barrels		0	0	0	0

		Bay 13				Bay 12				Bay 11				Bay 10				Bay 9				Bay 8			
		Amber				Wheat				Raspberry				Winter				IPA							
		1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24
Count		116	120			188	188			32	0			12	104			18	184						
Barrels		58	30	0	0	94	47	0	0	16	0	0	0	6	26	0	0	9	46	0	0	0	0	0	0

I declare under the penalties of perjury that this inventory, including the documents submitted in support thereof, has been examined by me and, to the best of my knowledge and belief, is true, correct and complete.

DATE TAKEN: \_\_\_\_\_ TAKEN BY: \_\_\_\_\_

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# Inventory Reconciliation

INVENTORY RECONCILIATION  
JANUARY 31, 2005  
27 CFR 25.294

<u>BEER IN KEGS</u>	1/2	1/4	TOTAL BARRELS
BEGINNING INVENTORY	690	443	1,133.00
RACKED	330	155	485.00
REMOVALS	830	445	1,275.00
DESTROYED BEER	7	7	14.00
ENDING INVENTORY BALANCE	183	149	332.00
LOSS/(GAIN) TO INVENTORY	-	(3)	(3.00)

<u>BEER IN BOTTLES</u>	12/12	12/24	TOTAL BARRELS
BEGINNING INVENTORY	1,633.91	681.30	2,315.21
BOTTLED	1,861.03	379.98	2,241.01
REMOVALS	2,820.00	895.00	3,715.00
DESTROYED BEER	-	21.19	21.19
ENDING INVENTORY BALANCE	674.09	145.09	819.18
LOSS/(GAIN) TO INVENTORY	0.85	-	0.85

I declare under the penalties of perjury that this inventory, including the documents submitted in support thereof, has been examined by me and, to the best of my knowledge and belief, is true, correct and complete.

DATE TAKEN: \_\_\_\_\_ TAKEN BY: \_\_\_\_\_

Alcohol and Tobacco Tax and Trade Bureau



# Brewer's Report of Operations



DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

OMB No. 1513-0007 (07/31/2007)  
Our Brewery EIN is: **12-3456789**  
Our Brewery Number is: **BR-ST-AAA-###**  
ATF can reach us by telephone at: **(503) 123-4567**

**BREWER'S REPORT OF OPERATIONS**

(You must follow the instructions on the back of this report)

What is your brewery's name? **ABC Brewing**  
What is the location of your brewery?  
**123 NE Main St.** **Portland** **Multnomah** **OR** **97654**  
(Number and Street) (City) (County) (State) (Zip Code)  
Reporting Period (Enter Year) **2005** Quarterly Report for  
Monthly Report for (Enter Month) **January** OR  January - March  July - September  
(See instruction 3.)  April - June  October - December

**Part 1 - Beer Summary (Barrels)**

Operations (a)	Cellar			Racking		Bottling		Totals (g)
	(b)	(c)	(d)	(e)	(f)			
<b>Additions to beer inventory (round your entries to the nearest second decimal)</b>								
1. On hand beginning of this report period	3225.00	0.00	1133.00	0.00	2315.21	6673.21		
2. We produced by fermentation	2000.00					2000.00		
3. We added water and other liquids in cellar operations						0.00		
4. Beer received from racking and bottling						0.00		
5. Beer received from other brewers						0.00		
6. Beer received from cellars		492.00		2286.00		2778.00		
7. Beer returned to our brewery			11.00		21.19	32.19		
8. Beer received from another brewery						0.00		
9. Racked			485.00			485.00		
10. Bottled					2241.01	2241.01		
11. Physical inventory disclosed an overage			3.00			3.00		
12.						0.00		
13. Total additions to beer inventory	5225.00	492.00	1632.00	2286.00	4577.41	14212.41		

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# Removals from Beer Inventory

Removals from beer inventory (round your entries to the nearest second decimal)						
14. Removed for consumption or sale			1275.00		3721.43	4996.43
15. Tax determined for use at tavern on brewery premises	852.02					852.02
16. Removed without payment of tax for export						0.00
17. Removed without payment of tax as supplies (vessels, etc.)						0.00
18. Removed without payment of tax for use in research or						0.00
19. Removed without payment of tax to other breweries and pilot brewing plants						0.00
20. Beer unfit for sale removed for use in manufacturing						0.00
21. Beer consumed on premises						0.00
22. Beer transferred for racking	492.00					492.00
23. Beer transferred for bottling	2286.00					2286.00
24. Beer returned to cellars						0.00
25. Beer racked		485.00				485.00
26. Beer bottled				2241.00		2241.00
27. Laboratory samples						0.00
28. Beer destroyed at brewery			14.00		21.19	35.19
29. Beer transferred to a distilled spirits plant						0.00
30. Recorded losses, including theft		7.00		45.00		52.00
31. Physical inventory disclosed a shortage					0.85	0.85
32.						0.00
33. On hand end of period	1594.98	0.00	343.00	0.00	833.94	2771.92
34. Total beer	5225.00	492.00	1632.00	2286.00	4577.41	14212.41

TTB F 5130.9 (05/2005)

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# Prior Period Adjustments

Prior Period Adjustments				
35. Additions to beer inventory	(*)	(*)	36. Removals from beer inventory	(*) (c)

Under penalties of perjury I declare that this report is supported by true, complete, and correct records that are available for inspection at my brewery. I have examined this report and to the best of my knowledge and belief it is true, complete, and correct.

**John Smith** Signature **Owner** Title **2/12/2005** Date

Part 2 - Report Period Tax Payments (See Instructions - Part 2)				
Return Serial Number	Date Filed	Tax Liability	Adjustments	Amount Paid
2005-1	1/27/2005	\$19,618.48	\$45.00	\$19,663.48
2005-2	2/12/2005	\$21,095.34	-\$85.75	\$21,009.59
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

Part 3 - Summary of Materials Used and Wort Produced								
Item	Hops (pounds) (a)	Hops Extract		Wort (barrels) (d)	Malted Barley (e)	specify (f)	specify (g)	specify (h)
		(pounds) (b)	Hops Equivalent (c)					
1. Material for beer & cereal beverage	4076				241,594			
2. Wort received and used								
3. Wort removed								
4.								

Part 4 - Cereal Beverage Summary (products of less than 0.5% alcohol by volume)			
1. Produced	Bbls.	5	Bbls.
2. Removed	Bbls.	6	Bbls.
3. Loss and wastage	Bbls.	7	Bbls.
4. Received from DSP	Bbls.	8. On hand end of period	Bbls.

Part 5 - Remarks

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# Reconciling Tax Returns to Report of Operations

Reconciliation Report of Operations to Tax Returns			
Jan-05			
Report of Operations			
Removed for Consumption or Sale (bbls)		Tax Rate	Total Tax
Kegs	1275		
Cases	3721.43		
Tavern	852.02		
	5848.45	7.00	40939.15
Less Returns as Offsets			
Cases	32.19	7.00	225.33
			40,713.82
Tax Returns			
S/N 2005-1			19,618.48
S/N 2005-2			21,095.34
			<u>40,713.82</u>
Note:			

Adjustments to tax liability are a separate matter  
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# Part 1 - Beer Summary

Part 1 - Beer Summary (Barrels)					
Operations	Cellar	Racking	Bottling	Totals	
(a)	(b)	(c)	(d)	(e)	(f)
Additions to Beer Inventory (round your entries to the nearest second decimal)					
1. On hand beginning of this report period					#1
2. We produced by fermentation					
3. We added water and other liquids in cellar operations					
4. Beer received from racking and bottling	#2				
5. Beer returned from other brewers		#3		#4	
6. Beer received from cellars					
7. Beer returned to our brewery					
8. Beer received from another brewery					
9. Racked			#5		
10. Bottled					#6
11. Physical inventory disclosed an overage					
12. Total additions to beer inventory					#7
Subtracts from Beer Inventory (round your entries to the nearest second decimal)					
14. Removed for consumption or sale				#8	#8
15. Tax determined for use at tavern on brewery premises	#8 *				
16. Removed without payment of tax for export	#9 ^			#9	#9
17. Removed without payment of tax as supplies (vessels, etc.)					
18. Returned without payment of tax for use in research or testing					
19. Beer transferred to a distilled spirits plant					
20. Beer sent for sale removed for use in manufacturing					
21. Beer consumed on premises					
22. Beer transferred for racking	#3				
23. Beer transferred for bottling	#4				
24. Beer returned to cellars		#2			
25. Beer racked			#5		
26. Beer bottled					#6
27. Laboratory samples					
28. Beer destroyed at brewery					
29. Beer transferred to a distilled spirits plant					
30. Recorded losses, including theft					
31. Physical inventory disclosed a shortage				#10	#10
32.					
33. On hand end of period					Transferred to Next Report

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# Common Problems

- You must file a report every period
- All entries are in barrels, except Materials Used
- Beer for tavern vs. consumed on premises
- Don't forget the totals in Column G
- Person must have signing authority
- Correct headings used in Part 3- refer to Beer Materials Handout

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# Brewpub Report of Operations

OMB No. 1513-0015 (05/31/2004)

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
**BREW PUB REPORT OF OPERATIONS**

Our Brewery EIN is:  
**12-3456789**

Our Brewery Number is:  
**BR-ST-AAA-XXX**

TTB can reach us by telephone at:  
**(503) 123-4567**

*(You must follow the instructions on the back of this report.)*

What is your brewery's name?  
**ABC Brewing**

What is the location of your brewery?  
**123 NE Main St.      Portland      Multnomah      OR      97654**

*(Number and Street)      (City)      (County)      (State)      (Zip Code)*

Reporting Period (Enter year) **2005**

Quarterly Report for  
 January - March       April - June       July - September       October - December

Part 1 - Cellar Operations			
Additions to beer inventory		Removals from beer inventory	
	Number of barrels		Number of barrels
1. Produced by fermentation	470.25	10. Beer tax determined for use in the tavern	466.25
2. We added water and other liquids in cellar operations		11. Beer transferred to other breweries or pilot brewery	3.75
3. Beer received from other brewers	2.00	12. Beer consumed on premises	
4. Beer returned to our brewery	0.50	13. Beer destroyed at brewery	0.50
5. Physical inventory disclosed an overage		14. Recorded beer losses, including theft (explain in remarks)	2.25
6.		15. Physical inventory disclosed a shortage (see instruction 5)	
7.		16.	
8. Our total beer to account for is (add rows 1 through 7)	472.75	17. Total removals from inventory (add rows 10 through 16)	472.75
9. We adjust from a prior reporting period (explain in Part 5 - Remarks, on back)		18. We adjust from a prior reporting period (explain in Part 5 - Remarks, on back)	2.00

Alcohol and Tobacco Tax and Trade Bureau



## Part 2 – Report Period Tax Payments

Part 2 - Report Period Tax Payments (See Instructions - Part 2)

Return Serial Number	Date Filed	Tax Liability	Adjustments	Amount Paid
2005-1	1/28/2005	\$ 105.00	\$ -	\$ 105.00
2005-2	2/5/2005	\$ 890.75	\$ 14.00	\$ 904.75
2005-3	2/27/2005	\$ 546.00	\$ -	\$ 546.00
2005-4	3/6/2005	\$ 348.25	\$ -	\$ 348.25
2005-5	3/29/2005	\$ 698.25	\$ -	\$ 698.25
2005-6	4/4/2005	\$ 675.50	\$ -	\$ 675.50
		\$	\$	\$

Part 3 - Summary of Materials Used and Wort Produced

Item	Hops (pounds) (a)	Hops Extract		Wort (barrels) (d)	_Barley_ specify (e)	_Wheat_ specify (f)	specify (g)	specify (h)
		(pounds) (b)	Hops Equivalent (c)					
1. Material for beer & cereal beverage	576				25295	3720		
2. Wort received and used								
3. Wort removed								
4.								

Under penalties of perjury I declare that this report is supported by true, complete, and correct records that are available for inspection at my brewery. I have examined this report and to the best of my knowledge and belief it is true, complete, and correct.

**JdmSmith**

**Owner**

**4/4/05**

Signature

Title

Date

TTB F 5130.26 (4/2004)

Alcohol and Tobacco Tax and Trade Bureau



## Summary

- Daily Records
- Summary Records
- Report of Operations
- Tax Return

Alcohol and Tobacco Tax and Trade Bureau



## Contact Information

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Alcohol and Tobacco Tax and Trade Bureau