

## FRONT OF THE FORM

### PART I - SUMMARY OF WINES IN BOND (GALLONS)

## SECTION A - BULK WINES

27 CFR 24.301

*Lines 2-11 represent increases in the amount of wine to be accounted for in the bulk wine account. Lines 13-30 represent decreases in this amount.*

#### **Line 1 ON HAND BEGINNING OF PERIOD**

Enter the same amounts that were shown on **Line 31** in each column of the last report submitted.

#### **Line 2 PRODUCED BY FERMENTATION**

24.301(a), 24.302

Columns (a), (b), (d) and (f):

When fermentation is complete or the material used for wine is removed from the fermenter, the volume is entered here. The volume must be accurately measured and the alcohol content determined. If the wine contains lees, the entire volume of the storage container (i.e.: barrel) must be entered; the lees will be removed at a later date and included among inventory losses.

Column (e):

This is sparkling wine in triage. Enter the amount of Bottle Fermented Sparkling Wine produced in the space marked "BF" and the amount of Bulk Processed Sparkling Wine produced in the space marked "BP."

#### **Line 3 PRODUCED BY SWEETENING**

24.301(d), 24.305

This is the amount of wine which has had sweetening materials added to it. The amount of wine listed in Sec A Line 18 is the amount BEFORE the addition of sweetening materials; this is the amount AFTER the addition.

#### **Line 4 PRODUCED BY ADDITION OF WINE SPIRITS**

24.301(d)

This is the amount of wine which has had wine spirits added to it. The amount listed in Sec A Line 19 is the amount BEFORE the addition of spirits; this is the amount AFTER the addition. Be sure to verify the alcohol content of the wine after the addition of spirits, and place the result in the proper column.

#### **Line 5 PRODUCED BY BLENDING**

24.301(e)

"Blending" for TTB recordkeeping purposes means wine from two or more tax classes was mixed together. The amount of wine listed Sec A Line 20 is the amount BEFORE blending; this is the amount AFTER blending.

#### **Example:**

*In Sec A Line 20, enter 100 gallons of -14% wine and 300 gallons of 14%-21% wine used for blending. If the alcohol content of the blend is 14%-21%, enter 400 gallons in Sec A Line 7 Col (b).*

**Line 6 PRODUCED BY AMELIORATION**

24.301(d), 24.304

This is the amount of wine which has had ameliorating materials added to it. The amount of wine listed in Sec A Line 21 is the amount BEFORE the addition of ameliorating materials; this is the amount AFTER the addition.

**Line 7 RECEIVED IN BOND**

24.301(b)

Record the amount of untaxpaid bulk wine received from another bonded winery or bonded wine cellar here.

**Line 8 BOTTLED WINE DUMPED TO BULK**

24.308(a)

This is the amount of bottled wine that was emptied into the bulk wine account. The same amount is reported in **Sec B, Line 10**, below.

**Line 9 INVENTORY GAIN**

24.313

If you discover that your actual bulk inventory is greater than the "book" figure carried in your records, make the increasing adjustment here. This is to be done only when a complete physical inventory of all wine is conducted.

**Line 10 Write-in Entry: Change of Tax Class**

24.301

This entry is used to move an amount of wine from one column (tax class) to another when it is discovered that the alcohol content is not what was previously reported, and when sparkling wine is returned to the still wine account. Show the same amount before the change in one of the blank lines below (**Sec A Lines 24-28**).

**Line 11 Write-in Entry: Formula Wine Produced**

24.301(f), 24.303

Use this line to show the amount of Formula Wine Produced, AFTER the addition of flavors and other materials to the base wine. The wine used for the production of Formula Wine is shown as a write-in entry on a blank line, **Sec A Lines 24-28**, below.

**Other Write-in: Slurry Gain**

24.301(i)

Use this space to account for gains due to the use of a slurry solution produced with water.

**Other Write-in: Recovered from Lees**

Use this space to add wine recovered from the pressing of lees.

**Line 12 TOTAL**

This is the **sum of Line 1 + the amounts given in Lines 2-11**.

**Line 13 BOTTLED**

24.308

Enter the amount of wine bottled and packed during the period. The same amount is shown in **Sec B, Line 2**, below.

Column (e):

Enter the amount of finished (disgorged) Bottle Fermented Sparkling Wine bottled in the space marked "BF," and the amount of finished (disgorged) Bulk Process Sparkling Wine bottled in the space marked "BP."

**Line 14 REMOVED TAXPAID**

24.301(b), 24.310

Enter the amount of bulk wine taxably removed during the period.

**Line 15 TRANSFERS IN BOND**

24.301(b), 24.309

Record the amount of un-taxpaid bulk wine shipped to another bonded winery or bonded wine cellar here.

**Line 16 REMOVED FOR DISTILLING MATERIAL**

24.301(g), 24.306

Enter the amount removed to a distilled spirits plant or another bonded wine premises that will be used as distilling material. Show the same figure on the back of the form in **Part VI, Lines 2 and 6 or 7**.

**Line 17 REMOVED TO VINEGAR PLANT**

24.301(g), 24.306

Enter the amount removed to a vinegar plant. Show the same figure on the back of the form in **Part VI, Lines 2 and 7 or 8**.

**Line 18 USED FOR SWEETENING**

24.301(d), 24.305

This is the amount of wine that had sweetening materials added to it. The amount of wine listed in Sec A Line 3 is the amount AFTER the addition of sweetening materials; this is the amount BEFORE the addition.

**Line 19 USED FOR ADDITION OF WINE SPIRITS**

24.301(d)

This is the amount of wine that had wine spirits added to it. The amount of wine listed in Sec A Line 4 above is the amount AFTER the addition of the spirits; this is the amount BEFORE the addition.

**Line 20 USED FOR BLENDING**

24.301(e)

"Blending" for TTB recordkeeping purposes means wine from two or more tax classes was mixed together. The amount of wine listed in Sec A Line 5 is the amount AFTER blending; this is the amount BEFORE blending.

**Example:**

*If 100 gallons of -14% wine is blended with 300 gallons of 14%-21%, show the amounts in Col (a) and (b) on this line. If the alcohol content of the blend is 14%-21%, enter the 400 gallons in Sec A Line 7 Col (b), above.*

**Line 21 USED FOR AMELIORATION**

24.301(d), 24.304

This is the amount of wine that had ameliorating materials added to it. The amount of wine listed in Sec A Line 6 is the amount AFTER the addition of ameliorating materials; this is the amount BEFORE the addition.

**Line 22 USED FOR EFFERVESCENT WINE**

24.301(b), 24.302

This is the amount of still wine used for effervescent (sparkling or artificially carbonated) wine. Show the amount of effervescent wine produced in **Sec A Line 2 Col. (d) or (e)(BF or BP)**, as appropriate.

**Line 23 USED FOR TESTING**

24.95-.97

Enter the amount of wine used for testing. Testing may take place on or off the bonded premises.

**Line 24 Write-in Entry: Change of Tax Class**

24.301

This entry is used to move an amount of wine from one column (tax class) to another when it is discovered that the alcohol content is not what was previously reported, and when sparkling wine is returned to the still wine account. Show the same amount after the change as a write-in entry in **Sec A Line 10 or 11**, above. Do this whenever you learn that the tax class of a wine has been reported incorrectly.

**Line 25 Write-in Entry: Used for Formula Wine Production**

24.301(f), 24.303

Use this line to show the amount of base wine used for the production of a Formula Wine, BEFORE the addition of flavors and other materials to the base wine. The finished amount of Formula Wine produced AFTER the addition of flavors and other materials is shown as a write-in entry in **Sec A Line 10 or 11**, above.

**Line 26 Write-in Entry: Removed for Export**

24.301(b), 27 CFR 28

When untaxpaid bulk wine is exported out of the U.S., enter the amount as a write-in entry. **Submit TTB Export Form 5100.11** and proof of export for each shipment.

**Line 27** *Write-in Entry:* Returned to Fermenter  
24.301(g)

Show the amount of bulk wine returned to a fermenter for re-fermentation here.

**Line 28** *Write-in Entry:* Used for Non-beverage wine  
24.307

This is the amount of wine that had materials added which render the wine unfit for beverage use. The amount of wine listed in Part VIII is the amount AFTER the addition of materials; this is the amount BEFORE the addition.

*Other Write-in:* Removed to DM or VS Account  
24.301(f), 24.306

Show the removal from the bulk wine account the amount of wine designated for use as distilling material or vinegar stock. Show corresponding entries on **Part VI, Line 2** on reverse of report form.

*Other Write-in:* Destroyed  
24.294

Before destroying any wine, obtain permission from TTB. After receiving approval from TTB and destroying the wine, show the amount destroyed.

**Line 29** **LOSSES (OTHER THAN INVENTORY)**  
24.268

Report casualty losses on this line, such as spillage due to equipment failure. Casualty losses must be reported to TTB, and a claim may need to be submitted.

Line 30 **INVENTORY LOSSES**  
24.266, 24.313

Use this line to balance the report with the actual amount of wine on hand. This is to be done only when a complete physical inventory of all wine is conducted. If you discover that your actual bulk inventory is less than the "book" figure carried in your records, make the decreasing adjustment here. Include the normal operational topping, racking, evaporation, lees removal and bottling losses that occur throughout the year.

[**Note:** a complete physical inventory must be taken once each year.]

A claim must be filed with TTB if annual inventory losses exceed the allowable limits given in 27 CFR 24.266.

**Line 31 ON HAND END OF PERIOD**

This is the amount of bulk wine in storage at the end of the period in each tax class. It is a "book" figure for most of the year. The "actual" amount on hand is entered when a complete inventory of all un-taxpaid wine is taken and you make adjusting entries above.

Carry this figure forward to **Sec A Line 1** of the next report filed. This is the **sum of Line 12 minus the amounts given in Lines 13-30**.

**Line 32 TOTAL**

This figure is the **total of lines 13 through 31**. It agrees with the figure on **line 12**.

## FRONT OF THE FORM

### PART I - SUMMARY OF WINES IN BOND (GALLONS)

### SECTION B - BOTTLED WINES

27 CFR 24.308

*Lines 2-6 represent increases in the amount of wine to be accounted for in the bottled wine account. Lines 8-19 represent decreases in this amount.*

**Line 1 ON HAND BEGINNING OF PERIOD**

Enter the same amounts that were shown on **Line 20** of this section in each column of the last report submitted.

**Line 2 BOTTLED**

24.308

Enter the amount of wine bottled and packed during the period. The same amount is shown in **Sec A, Line 13**, above.

Column (e):

Enter the amount of finished (disgorged) Bottle Fermented Sparkling Wine bottled in the space marked "BF," and the amount of finished (disgorged) Bulk Process Sparkling Wine bottled in the space marked "BP."

**Line 3 RECEIVED IN BOND**

24.309

Record the amount of un-taxpaid bottled wine received from another bonded winery or bonded wine cellar here.

**Line 4 TAXPAID WINE RETURNED TO BOND**

24.312

Enter the amount of taxpaid wine returned to the bonded premises. File a claim in accordance with 27 CFR 24.66 to request a refund or credit of the tax.

**Line 5** (Write-in Entry): Inventory Gain  
24.313

When the annual physical inventory reveals a gain of bottled wine, make the adjustment on this line as a write-in entry. Do not report bottled inventory gains unless a complete inventory of all bulk and bottled wine is taken.

[Note: a complete physical inventory must be taken once each year.]

**Line 6** (blank line)

**Line 7** TOTAL  
This is the sum of Line 1+ the amounts given in Lines 2-6.

**Line 8** REMOVED TAXPAID  
24.270, 24.310

Enter the amount of bottled wine taxably removed during the period.

**Line 9** TRANSFERRED IN BOND  
24.280, 24.309 Record the amount of un-taxpaid bottled wine shipped to another bonded winery or bonded wine cellar here.

**Line 10** DUMPED TO BULK  
24.308(a)

This is the amount of bottled wine that was emptied and entered into the bulk wine account. The same amount is reported in **Sec A, Line 8**, above.

**Line 11** USED FOR TASTING  
24.97

This is the amount of wine poured for tasting when winery's tasting room is on the bonded premises. If the tasting room is not part of the bonded premises, the amount used for tasting must be shown as a taxable removal on Line 8 of this Section.

**Line 12** REMOVED FOR EXPORT  
27 CFR 28

When un-taxpaid bottled wine is exported out of the U.S., enter the amount on this line. Submit **TTB Export Form 5100.11** and proof of export for each shipment.

**Line 13** REMOVED FOR FAMILY USE  
24.75

Wine may be removed un-taxpaid for family use by individual owners and partnerships (not corporations). The amount is limited to 100 gallons per year

if there is one adult in the household, or a maximum of 200 gallons if there are two or more adults in the household.

**Line 14 USED FOR TESTING**

24.95

Enter the amount of wine used for testing. Testing may take place on or off the bonded premises.

**Line 15 (Write-in Entry): Destroyed**

24.294

After receiving approval from TTB, show the amount of bulk wine destroyed.

**Line 16 (blank line)****Line 17 (blank line)****Line 18 BREAKAGE**

24.308(a)

If bottled wine is destroyed by breakage, report the amount here.

**Line 19 INVENTORY SHORTAGE**

24.266, 24.313

When the annual physical inventory reveals a shortage of bottled wine, report the amount here. Wine excise tax must be paid on bottled inventory shortages. Do not report bottled inventory shortages unless a complete inventory of all bulk and bottled wine is taken.

[**Note:** a complete physical inventory must be taken once each year.]

**Line 20 ON HAND END OF PERIOD**

This is the amount of bottled wine in storage at the end of the period in each tax class. It is a "book" figure for most of the year, and the "actual" amount on hand when a complete inventory of all un-taxpaid wine is taken and you make adjusting entries above.

Carry this figure forward to **Sec B Line 1** of the next report filed. This is the sum of Line 7 minus the amounts given in Lines 8-19.

**Line 21 TOTAL**

This figure is the **total of lines 8 through 20**. It agrees with the figure on **line 7**.



## BACK OF THE FORM

### PART II – (RESERVED)

### PART III – SUMMARY OF DISTILLED SPIRITS (PROOF GALLONS) 27 CFR 24.316

*Columns (a) – (d): Wine Spirits for Addition to Wine*

*Column (e): Wine Spirits for Preparation of Dosages or Essences*

*Columns (f) – (g): Distillates Containing Aldehydes*

*Column (h): Spirits For Use in Non-Beverage Wines.*

**Line 1 ON HAND BEGINNING OF PERIOD**

Enter the same amount of proof gallons that were shown on Line 9 of this section in each column of the last report submitted.

**Line 2 RECEIVED**

Enter the amount of proof gallons of distilled spirits received during the period in each column, as appropriate.

**Line 3 INVENTORY GAIN**

If you discover that your distilled spirits inventory is greater than the "book" figure carried in your records, make the increasing adjustment here. A physical inventory of spirits storage tanks must be taken at the close of any month during which spirits were used in wine production, or when use of spirits for the month is completed, per 24.236.

**Line 4 TOTAL**

This is the sum of Line 1 + the amounts given in Lines 2-3.

**Line 5 USED**

Enter the amount of proof gallons of spirits used in each column, as appropriate.

**Line 6 TRANS. TO COLUMN (e)**

Columns (a)-(d): Enter the amount of proof gallons of spirits used for preparation of dosages or essences.

**Line 7 (blank line)**

Use this line to report other removals of distilled spirits, if necessary.

**Line 8 LOSSES**

Report any losses revealed by physical inventory here. File a claim as shown in 27 CFR 24.65 for remission of the tax on the spirits.

**Line 9 ON HAND END OF PERIOD**

This is the amount of proof gallons of distilled spirits in storage at the end of the period in each category. Carry this figure forward to Line 1 of this part on the next report filed. This is the sum of Line 4 minus the amounts given in Lines 5-8.

**Line 10 TOTAL**

This is the same figure shown in Line 4.

**PART IV – SUMMARY OF MATERIALS RECEIVED AND USED  
27 CFR 24.315**

*Column (a): Pounds of Uncrushed Grapes*

*Column (b): Gallons of Field Crushed Grapes*

*Column (c): Gallons of Grape Juice*

*Column (d): Gallons of Grape Concentrate*

*Columns (e) – (g): Pounds or Gallons of Materials other than Grape*

*Column (h): Pounds of Dry Sugar*

*Column (i): Gallons of Liquid Sugar*

**Line 1 ON HAND BEGINNING OF PERIOD**

Enter the same amounts that were shown on Line 9 of this section in each column of the last report submitted.

**Line 2 RECEIVED**

Enter the amount of materials received during the period in each column, as appropriate.

**Line 3 JUICE OR CONCENTRATE PRODUCED**

Enter the amount of juice/concentrate produced during the period.

**Line 4 TOTAL**

This is the sum of Line 1 + the amounts given in Lines 2-3

**Line 5 USED IN WINE PRODUCTION**

Show the pounds/gallons used in the production of wine during the period here. Enter the amount of wine making material that is still fermenting at the end of the period in Part VII, or the amount produced in Part I Section A Line 2.

**Line 6 USED IN JUICE OR CONCENTRATE PRODUCTION**

Show the pounds/gallons used in the production of juice or concentrate here. Enter the amount of juice/concentrate produced in this Section, Line 3.

**Line 7 USED IN ALLIED PRODUCTS**

Enter the pounds/gallons used in the production of allied products (commercial fruit products and by-products, including volatile fruit-flavor concentrate)

here.

**Line 8 REMOVED**

Enter the pounds/gallons removed from the bonded premises.

**Line 9 ON HAND END OF PERIOD**

This is the amount of winemaking materials in storage at the end of the period in each category. Carry this figure forward to Line 1 of this part on the next report filed. This is the sum of Line 4 minus the amounts given in Lines 5-8.

**Line 10 TOTAL**

This is the same figure shown in Line 4.

**PART V - (RESERVED)****PART VI – SUMMARY OF DISTILLING MATERIAL AND VINEGAR STOCK (Gallons)**

27 CFR 24. 216-.217

*Columns (a) – (b): Distilling Material*

*Columns (c) – (d): Vinegar Stock*

**Line 1 ON HAND BEGINNING OF PERIOD (Storage Tanks)**

Enter the same amounts that were shown on Line 10 of this section in each column of the last report submitted.

**Line 2 PRODUCED**

Enter the same amounts that were shown in Part 1, Section A, Lines 16-17, and as a write-in entry in Sec A Lines 24-28 (Removed to the DM/VS account). (*Columns (a) – (b): Distilling Material, Columns (c) – (d): Vinegar Stock*)

**Line 3 RECEIVED FROM OTHER BONDED WINE PREMISES**

Enter the amount received, as appropriate.

**Line 4 (blank line)**

This line may be used to show an inventory gain or other receipt.

**Line 5 TOTAL**

This is the sum of Line 1 + the amounts given in Lines 2-4

**Line 6 REMOVED TO DISTILLED SPIRITS PLANTS**

Enter the amount of distilling material removed to a distilled spirits plant, shown in Sec A Line 16. (*Columns (a) – (b): Distilling Material, Columns (c) – (d): Vinegar Stock*)

**Line 7 REMOVED TO OTHER BONDED WINE PREMISES**

Enter the amount removed to other bonded wine premises, shown in Sec A Lines 16-17. (*Columns (a) – (b): Distilling Material, Columns (c) – (d): Vinegar Stock*)

**Line 8 REMOVED TO VINEGAR PLANTS**

Enter the amount of vinegar stock removed to vinegar plants, shown in Sec A Line 17

**Line 9 (blank line)**

This may be used to show inventory shortage, loss or other removals.

**Line 10 ON HAND END OF PERIOD (Storage Tanks)**

This is the amount of distilling material and vinegar stock in storage at the end of the period. Carry this figure forward to Line 1 of this part on the next report filed. This is the sum of Line 5 minus the amounts given in Lines 6-9.

**Line 11 TOTAL**

This is the same figure shown in Line 5.

**PART VII - IN FERMENTERS END OF PERIOD (Gallons)****Line 1 IN FERMENTERS (ESTIMATED QUANTITY OF LIQUID)**

When the fermentation of materials used for wine production is not complete at the end of the reporting period, enter an estimate of the amount in fermenters here. Use Columns (a)-(e) to indicate different types of winemaking materials, such as grapes, apples, blackberries, etc. When fermentation is complete, enter the specific amount produced in Part I Section A Line 2.

**PART VIII - SUMMARY OF NONBEVERAGE WINES (Gallons)****27 CFR 24.215**

*Column (a): Nonbeverage wines containing not over 14% alcohol*

*Column (b): Nonbeverage wines containing 14-21% alcohol*

*Column (c): Total of Columns (a) and (b).*

**Line 1 PRODUCED**

This is the amount of wine which has had materials added to it which render the wine unfit for beverage use. The amount of wine listed as a write-in entry in Section

A is the amount BEFORE the addition of materials; this is the amount AFTER the addition.

**Line 2 WITHDRAWN**

Enter the amount of nonbeverage wine removed from the bonded premises.

**PART IX - SPECIAL NATURAL WINES AND 27 CFR 24.218 WINES (Gallons)  
27 CFR 24.195 and 24.218**

*Column (a): Vermouth*

*Columns (b)-(e): Other Special Natural Wines*

*Column (f): Total of Columns (a)-(e)*

*Column (g): Other than Standard Wines*

**Line 1 PRODUCED**

Enter the amount of Vermouth, other Special Natural Wines and Other than Standard Wines produced during the period.

**Line 2 TAXABLE REMOVALS**

Enter the amount of Vermouth, other Special Natural Wines and Other than Standard Wines taxably removed during the period.

**Line 3 ON HAND END OF PERIOD**

This is the amount of Vermouth, other Special Natural Wines and Other than Standard Wines on the bonded premises at the end of the period.

**PART X - REMARKS**

Use this space to report any unusual transactions or to state that another report will not be filed until reportable operations take place.

**NAME OF PROPRIETOR, SIGNATURE/TITLE, DATE**

**PROPRIETOR**

Give the name of company.

**BY (Signature and Title)**

Signer of the report must have Signature Authority on file with TTB.

**DATE**

Give the date the report was completed.