



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

BREW PUB REPORT OF OPERATIONS

(You must follow the instructions below.)

Our Brewery EIN is: _____

Our Brewery Number is:
BR- _____

TTB can reach us by telephone at: _____

What is your brewery's name? _____

What is the location of your brewery? _____

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

Reporting Period (Enter year) _____

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

Part 1 - Cellar Operations

Additions to beer inventory	Number of barrels	Removals from beer inventory	Number of barrels
1. Produced by fermentation		10. Beer tax determined for use in the tavern on brewery premises	
2. We added water and other liquids in cellar operations		11. Beer removed in bond to other breweries or pilot brewing plants of same ownership	
3. Beer received in bond from other breweries or pilot brewing plants of same ownership		12. Beer consumed on premises <i>(example, tasting room)</i>	
4. Beer returned to this brewery after removal from this brewery		13. Beer destroyed at brewery	
5. Physical inventory disclosed an overage		14. Recorded beer losses, including theft <i>(explain in Part 5 – Remarks, on Page 2)</i>	
6.		15. Physical inventory disclosed a shortage <i>(see Instruction 7)</i>	
7.		16.	
8. Our total beer to account for is <i>(add lines 1 through 7)</i>		17. Total removals from inventory <i>(add lines 10 through 16)</i>	
9. We adjust from a prior reporting period <i>(explain in Part 5 – Remarks, on Page 2)</i>		18. We adjust from a prior reporting period <i>(explain in Part 5 – Remarks, on Page 2)</i>	

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

Return Serial Number	Date Filed	Tax Liability	Adjustments	Amount Paid
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

Part 3 - Summary of Materials Used and Wort Produced

Item	Hops <i>(pounds)</i> (a)	Hops Extract		Wort <i>(barrels)</i> (d)	specify (e)	specify (f)	specify (g)	specify (h)
		<i>(pounds)</i> (b)	Hops Equivalent (c)					
1. Material for beer & cereal beverage								
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.

Signature _____ Title _____ Date _____

Part 4 - Cereal Beverage Summary (products at 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**Instructions****This is the Brewpub Report of Operations. You must file this report if:**

- You produce not more than 5,000 barrels of beer per calendar year, **and**
- You do not bottle or keg your beer for **removal** from your brewery

If you do not qualify to file this report then you must file the Brewer's Report of Operations (TTB F 5130.9).

1. Where can I get help for this report? You may call us at 1-513-684-2238 or toll free at 1-877-882-3277.

2. Where do I file this report? Make an original and a copy.

- Send original to us at this address:
 - Director, National Revenue Center
 - Alcohol and Tobacco Tax and Trade Bureau
 - 550 Main St, Ste 8002
 - Cincinnati, Ohio 45202-5215
- You must keep a copy at the brewery available for inspection by TTB officers.

3. When must I file this report? You must file this report by the fifteenth day after the end of the reporting period: April 15, July 15, October 15, and January 15. If you are going out of business you must file a final report as of the date you discontinue business. Enter the date on your last report in the Part 5 - Remarks with "Discontinuing business on (date)."

4. What is the reporting period? File this report by calendar quarter. The quarters are:

January through March April through June July through September October through December

Part 1 - Cellar Operations

5. How do I report beer on this form? You must report beer in barrels. One barrel is 31 gallons. Round your entries to the nearest second decimal place.

6. I adjusted a previous period tax return. Now, how do I report adjustments on this report? If you adjusted an Excise Tax Return (TTB F 5000.24) and the adjustment affects the quantity of beer you previously reported on your Brewpub Operations Report, then you must record an adjustment on this report to correct the error.

Follow these instructions:

- Make these adjustments on lines J and F¹, as appropriate (additions on line J, removals on line F¹).
- Do not include these adjustments in the totals on lines I or 1¹.
- Explain your adjusted entries in Part 5 - Remarks. Attach additional pages if necessary.

7. I have a shortage to report in Part 1. Must I explain? You must explain any shortage you report in Part 1. Give your explanation in Part 5 - Remarks, or in a separate statement, signed by you under penalty of perjury. We may assess the tax on shortages if we are not satisfied that your explanation is sufficient to relieve you of the tax liability.

8. How do I report destruction of beer? A brewer may destroy, at the brewery, beer on which the tax has not been determined or paid. *This beer should be reported on Line 1H* A brewer operating a tavern on brewery premises under 27 CFR 25.25, may destroy taxpaid or tax-determined beer stored on brewery premises in accordance with the requirements of 27 CFR 25.225. *This beer should not be reported*

Part 2 - Report Period Tax Payments

9. What information do I record in this part of the report? You must record certain information from each of the beer Excise Tax Returns (TTB F 5000.24) you file for the period of this report:

- Enter the serial number and the date filed for each return
- Record adjustments (+ or -)
- Record the tax liability from line 11 of the return
- Record the amount you paid with the return

Part 3 - Summary of Materials Used and Wort Produced

10. How do I report materials I use to produce my beer? Report the quantity in pounds by the appropriate general classification. The general classifications are:

- hops
- corn and corn products
- rice and rice products
- hops extracts
- sugar and syrups
- sorghum grain and sorghum grain products
- malt and malt products
- wheat and wheat products
- barley products
- flavoring products

-
11. **How do I report hops extracts?** You must report quantities of hops extracts in two ways: first, report the actual quantity in pounds in column (b); then report the hops equivalent in pounds in column (c).
 12. **How do I report wort?** Report wort quantities in barrels in column (d): record wort you receive and use on line 2 and wort you remove on line 3.
 13. **How do I report the original materials I use to produce my wort or wort concentrate?** Record the materials you use to produce wort or wort concentrate in pounds and in the appropriate column. Use columns (e) through (h) as needed. Label the column with the general classification in instruction 10.
 14. **How do I report the quantity and balling of wort or wort concentrate?** You must report the quantity and balling of wort or wort concentrate. Use line 4, or a separate attachment.

Part 4 - Cereal Beverage Summary

15. **How do I report cereal beverage (beer with less than 0.5% alcohol by volume)?** For the cereal beverage you produce, record in **whole barrels only**.

Paperwork Reduction Act Notice

This request is in accordance with the Paperwork Reduction Act of 1995. We use this information to determine whether your operations are in compliance with the requirements of law and regulations and to verify your tax liability. The government uses summaries of this information to make economic forecasts and to evaluate industry operations and trends. The information we request is required for you to maintain your qualification to operate and is mandatory by law (26 USC 5415).

We estimate the average burden associated with this collection to be 1 hour per brewer, depending on individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to: Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a current, valid OMB control number.