

TTB
Pay.gov Excise Tax
Return and Payment
Electronic Submission
User Guide



Alcohol and Tobacco Tax and Trade Bureau

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TTB Electronic Filing User Guide

Introduction

Welcome to Pay.gov, the Alcohol and Tobacco Tax and Trade Bureau's (TTB's) System for electronic form filing and payment of alcohol and tobacco excise taxes.

What Does This Guide Cover?

This guide shows you how to:

- Submit Excise Tax Return Forms and Payments for alcohol and tobacco

For information about using this system and how to obtain technical support, please visit the pay.gov web site: **<http://www.ttb.gov/epayment.htm>**.

What Does This Guide Not Cover?

This guide does not cover submission of Excise Tax Returns and Payments for firearms and ammunition nor Excise Tax Returns and Payments for Puerto Rico.

This guide does not contain information regarding enrollment. For enrollment information, please go to <http://www.ttb.gov/epayment/gettingstarted.htm>. Also, the guide does not contain all the specific instructions for completing each form. If you have any questions about completing or filing any form, contact your TTB Specialist at (513) 684-3334 or toll free at 1-877-882-3277. All of the applicable forms can be viewed or printed at <http://www.ttb.gov/forms/index.htm>.

For information regarding other Pay.gov functions and forms, please refer to separate User Guides, including:

- TTB Pay.gov Brewer's Report of Operations Electronic Submission User Guide
- TTB Pay.gov Brewpub Report of Operations Electronic Submission User Guide
- TTB Pay.gov DSP Report of Denaturing Operations Electronic Submission User Guide
- TTB Pay.gov DSP Report of Processing Operations Electronic Submission User Guide
- TTB Pay.gov DSP Report of Production Operations Electronic Submission User Guide
- TTB Pay.gov DSP Report of Storage Operations Electronic Submission User Guide
- TTB Pay.gov Monthly Report -Tobacco Products Importer Electronic Submission User Guide
- TTB Pay.gov Proprietor of Export Warehouse Electronic Submission User Guide
- TTB Pay.gov Report – Manufacturer of Tobacco Products or Cigarette Papers and Tubes Electronic Submission User Guide
- TTB Pay.gov Report of Wine Premises Operations Electronic Submission User Guide

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How Do I Complete an Excise Tax Return?

1. From the USER CENTER SCREEN, click on *Private Forms* under the *Forms Heading*. Select Excise Tax Return TTB F 5000.24 from the list of forms.

2. The following screens appears:

Pay.gov - Form Instance - Microsoft Internet Explorer

Address: https://qa.pay.gov/paygov/forms/formInstance.html?nc=1129561200665&agencyFormId=2621&userFormSearch=https%3A%2F%2Fqa.pay.gov%2Fpaygov%2FlistPrivateForms.h...

Welcome, Donald. Logout

Hide Menu

Administration

Application
List Applications

Resource
Search Bill Instances
Search Form Instances

Collections Control Panel
Search Transactions

Forms
Form Lists
Private
Reassigned
Saved
Submitted
Find All Forms
by Form Name
by Agency Name
Search Forms
Searching Help
Advanced Search

Payments
Pending Payments List

Reports
Report List

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
EXCISE TAX RETURN

HelpText Paperwork Reduction Act

SERIAL NUMBER: Original Return
 Amended Return
 Final

FORM OF PAYMENT: EFT Other

RETURN COVERS: PERIOD PREPAYMENT

EMPLOYER IDENTIFICATION NUMBER:

PLANT, REGISTRY, OR PERMIT NUMBER:

COMPANY NAME:

DBA:

STREET ADDRESS: 550 Main Street

CITY: Cincinnati

3. To complete the form, you should use the current procedures for completing the paper form. Be sure to only use the mouse or the *tab* key to enter information into the fields. **DO NOT use the enter key to enter information in the fields.** The enter key will cause edits to be performed on your form, which may slow data entry. Also, the *Back* and *Forward* buttons on your browser are also not to be used except where expressly instructed.
4. The address information from the user profile will be entered into the company information on the tax form. Information provided from the profile can be edited within the tax form if necessary.
5. The other fields should be completed as follows:
 - You must enter the serial number using this format:
 - 2000-01 for period returns
 - P-2000-001 for prepayment returns
 - In these examples, “2000” is the calendar year covered in the tax return and the “01” or “001” is the number of original excise tax returns filed for that year.
 - You must select the type of return, either original or amended.

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- You must select the Form of Payment. The choices are “EFT” or “Other”. If “EFT” is selected, you must choose one of the dropdown options, either “ACH” or “FedWire”. “ACH” refers to electronic payments that will be initiated through Pay.gov. “FedWire” are electronic payments outside of the Pay.gov system. “Other” should be marked only when your tax liability is zero “0”.
- You must select the Return Covers: “Period” or “Prepayment”.
- For Period Returns
 - You must insure the appropriate year is selected from the drop-down box. If you are selecting a semi-monthly return, you must insure that the appropriate period is selected from the second drop down box, as the default pre-populated period corresponding to the serial number may not be correct. If you are a winery and are filing either an annual return or a return for a period other than semi-monthly, you must select “Other” from the second drop down box. You must enter the return period on the form to the right of “Other” if you select this option.
- For Prepayment Returns
 - You must enter the appropriate “date products to be removed”.
- You must enter your nine-digit Employer Identification Number in the appropriate field. Do not include the dash (“-“), as it will be auto-populated.
- You must enter your permit number or registry number in the following format:
Tobacco permit number: TP-ST-##### or PT-ST-#####
DSP registry number: DSP-ST-#####
Winery registry number: BW-ST-#####, BWC-ST-##### or BWN-ST-#####
Brewery registry number: BR-ST-AAA-##

The permit or registry should match that on your approved permit, notice, or registration. In the above formats, the ST in each number represents the state abbreviation and the AAA is the three-letter abbreviation for your company (breweries only). The state abbreviation in your permit/registry number must match what was entered in the state field for your premise address. The ##### represents the numerical figure in the permit or registry number TTB assigned to you. Do not include leading zeros in your permit or registry numbers. Do not enter the dashes (“-“), as these will be auto-populated.

- You must enter your business name exactly as it appears on your approved TTB permit or registration.
6. Once you have completed all of the required data, click on the *liabilities* button.

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7. The following screen appears:

The screenshot shows a web browser window displaying the Pay.gov Form Instance page. The browser's address bar shows the URL: <https://qa.pay.gov/paygov/forms/formInstance.html?formRevisionId=1499368&file=1129561242289.pdf>. The page title is "Pay.gov - Form Instance - Microsoft Internet Explorer".

The main content area is titled "Form Instance" and displays the "DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU EXCISE TAX RETURN". Below the title, there are links for "HelpText" and "Paperwork Reduction Act".

The "CALCULATION OF TAX DUE" table is as follows:

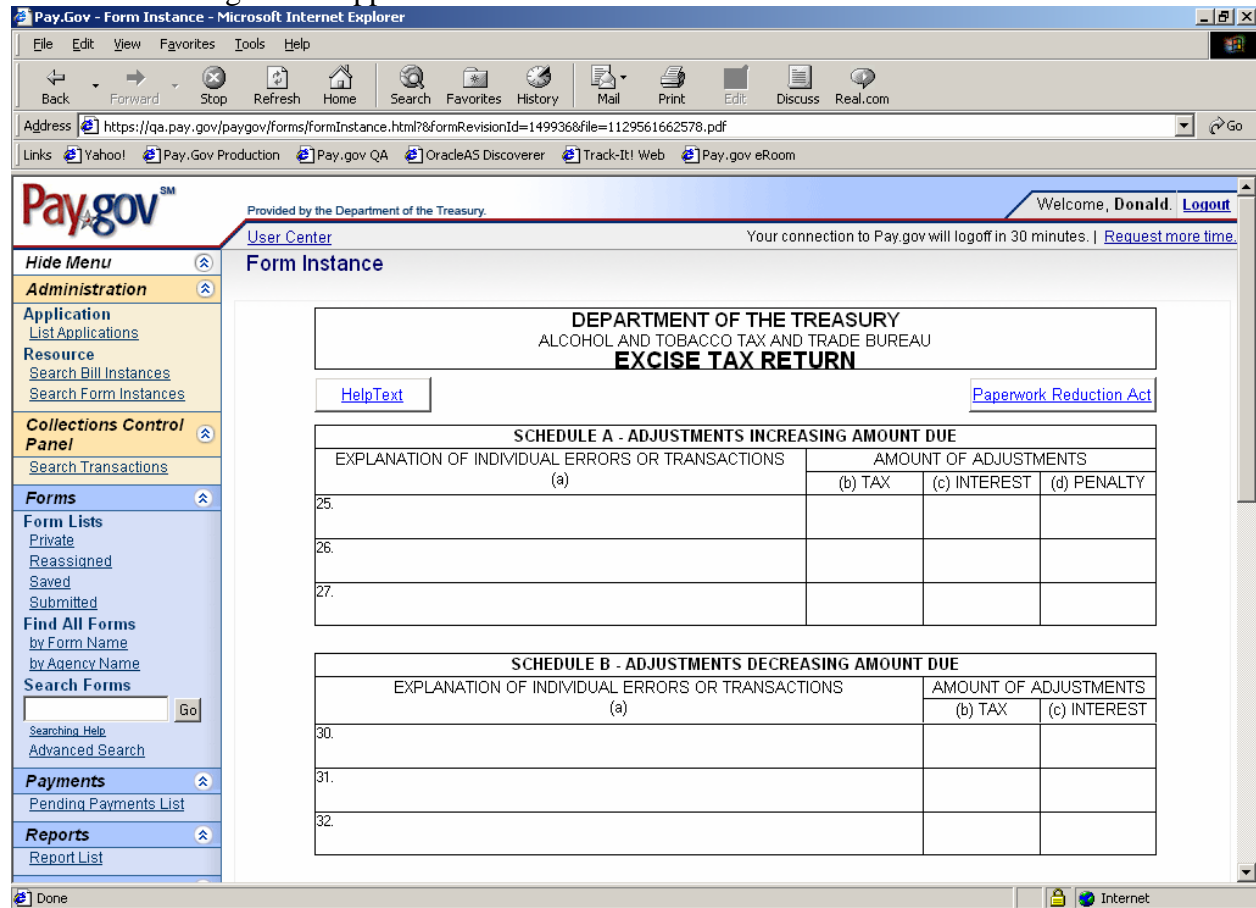
PRODUCT (a)	AMOUNT OF TAX (b)
9. DISTILLED SPIRITS	
10. WINE	
11. BEER	
12. CIGARS	
13. CIGARETTES	
14. CIGARETTE PAPERS AND/OR CIGARETTE TUBES	
15. CHEWING TOBACCO AND/OR SNUFF	
16. PIPE TOBACCO AND/OR ROLL-YOUR-OWN TOBACCO	
17. TOTAL TAX LIABILITY (Total of lines 9-16)	0.00
18. ADJUSTMENTS INCREASING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

Below the table, there is a field for "Actual payment with this return:".

8. Enter the amount of tax. You will only be permitted to enter an amount of tax on the line(s) that correspond to your permit/registry number.
9. Enter the amount of the "Actual Payment With This Return", which should equal the amount you are paying with this return, regardless of the payment method selected.
10. Click the *adjustments* button, even if you do not have adjustments.

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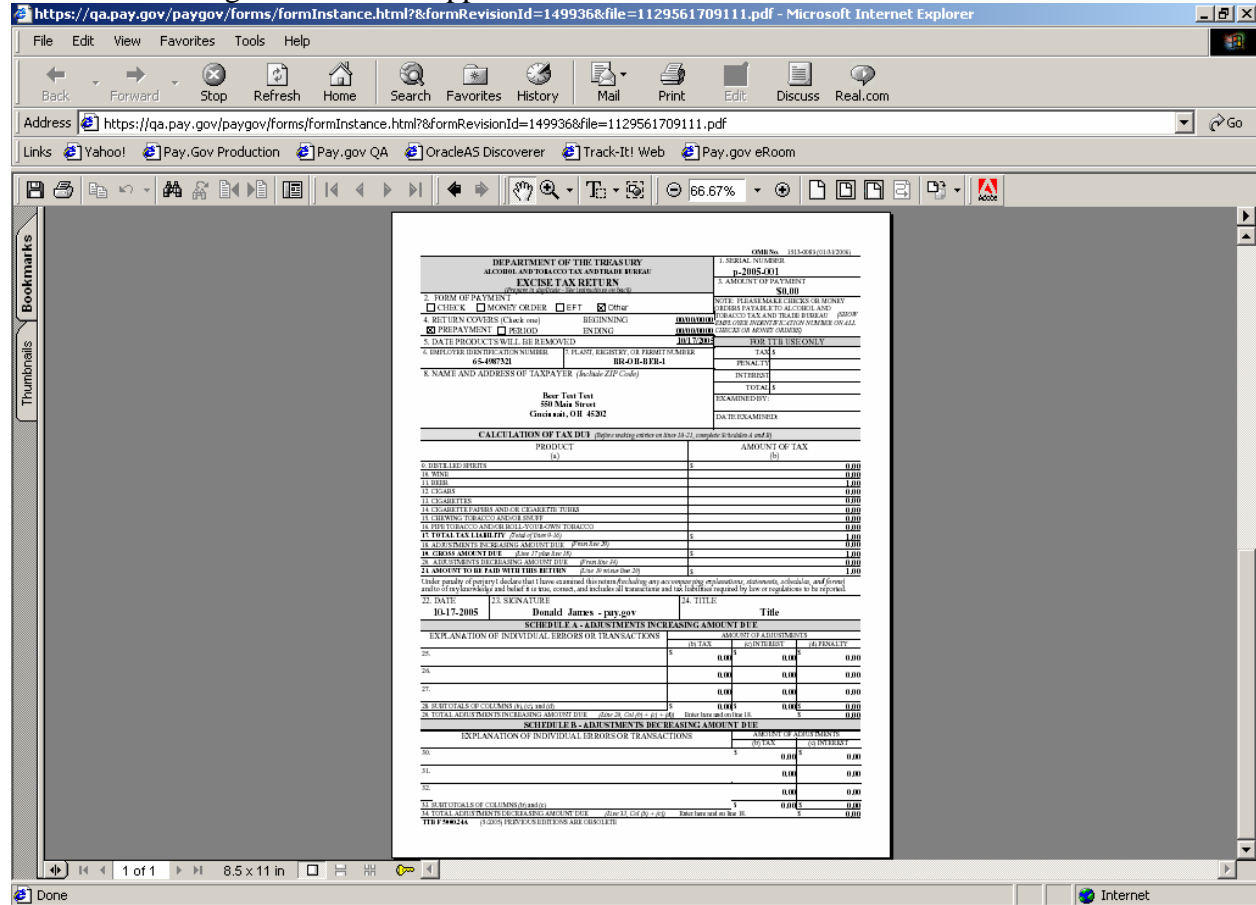
11. The following screen appears:



12. Enter a brief explanation for your adjustments. If you have no adjustments, enter "none" in Schedule A (column a – Line 21) and Schedule B (column a – Line 30).
13. Once you have entered all of your adjustments, click on the *liabilities* button.
14. You have now created a new form. You now need to click *update* to capture the information you have entered. You should then click the *print preview* button and review the information you entered to ensure accuracy.

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15. The following screen should appear:



16. If you are satisfied that all of the information you have entered on the form is accurate, print a copy for your records and then close the window.

17. If you are not at the Liabilities section, click *liabilities*.

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18. The following screen should appear:

The screenshot shows a Microsoft Internet Explorer browser window displaying the Pay.gov Form Instance page. The browser's address bar shows the URL: <https://qa.pay.gov/paygov/forms/formInstance.html?formRevisionId=149936&file=1129561709111.pdf>. The page title is "Pay.gov - Form Instance - Microsoft Internet Explorer".

The main content area displays the "DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU EXCISE TAX RETURN" form. The form includes a "CALCULATION OF TAX DUE" table with the following data:

PRODUCT (a)	AMOUNT OF TAX (b)
9. DISTILLED SPIRITS	
10. WINE	
11. BEER	\$1.00
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 (Total of lines 9-16)	\$1.00
18. ADJUSTMENTS INCREASING AMOUNT DUE	\$0.00
19. GROSS AMOUNT DUE (Line 17 plus line 18)	\$1.00
20. ADJUSTMENTS DECREASING AMOUNT DUE	\$0.00
21. AMOUNT TO BE PAID WITH THIS RETURN (Line 19 minus 20)	\$1.00
Actual payment with this return:	1.00

19. You may either save your form now and submit the payment later, or complete the filing and payment process now.

- If you wish to save the form, click on the *save* button. You will receive a confirmation number for your saved form. (See "How Do I Retrieve A Saved Form?" to find your form when you are ready to continue the process of submitting return and payment).
- If you wish to complete the process now, click on the *finish* button on the liabilities screen.
 - i. If you must submit a payment, go to the "How Do I Submit A Payment/Form?" portion of this user guide to continue the process.
 - ii. If you have no liability, you must check the penalties of perjury box and select "Submit Data" from the next screen.

How Do I Retrieve A Saved Form?

1. Go to the User Center and click on *Saved Forms* from the *Forms Heading*.
2. Click on the form you want to select.
3. If you wish to submit the form, click on the *finish* button from the Liabilities screen. You will then need to follow the instructions under How Do I Submit A Tax Return and/or Payment?
4. If you wish to create a copy of a form that can be edited and then saved or submitted as a new form, click the *Duplicate* button.

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How Do I Retrieve A Submitted Form?

1. Go to the User Center and click on *Submitted Forms* from the *Forms Heading*.
2. Click on the form you want to select. This will open a “*print preview*” window. Where you can print.
3. If you wish to create a copy of a form that can be edited and then saved or submitted as a new form, click the *Duplicate* button.

How Do I Submit a Tax Return and/or Payment?

1. After finishing your tax return, this screen should appear:

Pay.gov Form Instance - Microsoft Internet Explorer

Address: https://qa.pay.gov/paygov/forms/formInstance.html?paygovTrackingId=1200002842228formRevisionId=149936&file=1129562224745.pdf

Welcome, Donald. Logout

Form Instance

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
EXCISE TAX RETURN

Total tax liability	\$1.00
Gross Amount Due	\$1.00
Amount due with this return	\$1.00
ACTUAL PAYMENT WITH THIS RETURN	\$1.00

Under penalty 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.

Go Back Update Submit Data
Save Reassign PDF Preview Reset

It may take several minutes to process the form. Please be patient.

2. Check the penalties of perjury statement box indicating that you are submitting this form under the penalties of perjury.
3. Click the *submit data* button.
4. If you are filing a return with no liability, you will receive a confirmation number and are finished.
5. If you are filing a FedWire return, you will receive a confirmation number and are finished with the filing. Note: You must submit your payment via the FedWire process outside of Pay.gov.

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6. If you are filing an ACH return, the following screen should appear:

Online Payment

Step 1: Enter Payment Information 1 | 2 | 3

Pay Via Bank Account (ACH) [About ACH Debit](#)

Required fields are indicated with a red asterisk *

Account Holder Name: *

Payment Amount: \$1.00

Select a Saved Account:

Account Type: Business Checking

Routing Number: 242076656

Account Number: **3456

Check Number:

Routing Number	Account Number	Check Number
242076656	242076656	1234

Payment Date: * (MM/DD/YYYY)

Select the "Continue with ACH Payment" button to continue to the next step in the ACH Debit Payment Process.

Note: Please avoid navigating the site using your browser's Back Button - this may lead to incomplete data being transmitted and pages being loaded incorrectly. Please use the links provided whenever possible.

7. You must enter the "Account Holder Name" each time you enter a payment. This field is the name of the company or person on the appropriate Checking or Savings Account.
8. If you have created a "Payment Account", the number and type will appear in the "select a Saved Account" list. To change this, select the dropdown arrow and choose from the list of accounts.
9. The "Check Number" field is optional.
10. **The payment date is the date that we remove the payment from your account. In order to timely file your ACH payment, you must enter the system no later than 4:00 PM Eastern Standard Time one business day prior to the due date. In the payment date field, select the appropriate due date. A payment cannot settle on the current date (even though the default date will show the current date). For example, a payment entered on Jan. 14 will show a payment date of Jan. 14 but will not settle until Jan. 15. Therefore, you must complete the payment before Jan. 14 at 4:00PM, otherwise the payment will not settle until Jan. 16.**
 - a. If you wish, you can enter a future date in the payment date field and it will settle the payment on the date shown.
11. Click on the *continue* button.

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12. The following screen should appear:

Pay.govSM Provided by the Department of the Treasury. Welcome, Donald. Logout
User Center Your connection to Pay.gov will logoff in 30 minutes. | Request more time.

Online Payment

Step 2: Authorize Payment

1 | 2 | 3

Payment Summary [Edit this information](#)

Account Holder Name: Name of the Account Holder
Payment Amount: \$1.00
Account Type: Business Checking Payment Date: 10/18/2005
Routing Number: 242076656
Account Number: **3456

Email Confirmation Receipt

To have a confirmation sent to you upon completion of this transaction, provide an email address and confirmation below.

Email Address:
Confirm Email Address:

Authorization and Disclosure

Required fields are indicated with a red asterisk *

I agree to the authorization and disclosure language. *

Authorization and Disclosure--Consumers and Businesses

The debit transaction(s) to which you are agreeing are handled on behalf of Federal agencies by "Pay.gov," which consists of services offered by the U.S. Treasury Department's Financial Management Service. As used in this document, "we" or "us" refers to the Financial Management Service and its agents and contractors operating Pav.gov. "You" refers to the end-user reading this document and agreeing to it prior to engaging in a debit

13. To get a copy of the confirmation sent to you via email, enter your email address in the two fields.
14. You must *check* the box stating that you agree to the authorization and disclosure statement.
15. If you believe you have made errors in the Payment Section, click *Edit* to start the payment process over.
16. Click the *Make Payment* button ONLY ONCE. Once you click the *Make Payment* button, the requested amount will be debited from your bank account at 2:00 AM the following business day. **(NOTE: Pressing the Make Payment button more than once could result in multiple transactions and the requested amount debited from your account multiple times.)**

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17. The Payment Confirmation Screen should appear. Please note your confirmation number, as it will be used for tracking this transaction. If you would like to have confirmation sent to you, please provide an email address in the spaces provided. Or, you may choose to print this page. Your transaction is now complete. Click the *Return to User Center* button to return to the User Center.

The screenshot shows a Microsoft Internet Explorer browser window displaying the Pay.gov Online Payment confirmation screen. The browser's address bar shows the URL: <https://qa.pay.gov/paygov/payments/authorizeACHPayment.html>. The page title is "Pay.gov - Online Payment - Microsoft Internet Explorer".

The Pay.gov website header includes the logo, "Provided by the Department of the Treasury", and a user greeting: "Welcome, Donald. [Logout](#)". Navigation links include "User Center" and a notification: "Your connection to Pay.gov will logoff in 30 minutes. | [Request more time.](#)".

The main content area is titled "Online Payment" and "Step 3: Confirm Payment". It displays a confirmation message: "Thank you. Your transaction has been successfully completed. It is recommended you [print a copy](#) for your records." A "Print this window" button is visible.

Below the message is the "Pay.gov Tracking Information" section:

- Application Name: Excise Tax Return (5000.24)
- Pay.gov Tracking ID: 3FO961HU
- Agency Tracking ID: 120000370517
- Transaction Date and Time: 10/17/2005 11:27 EDT

The "Payment Summary" section includes:

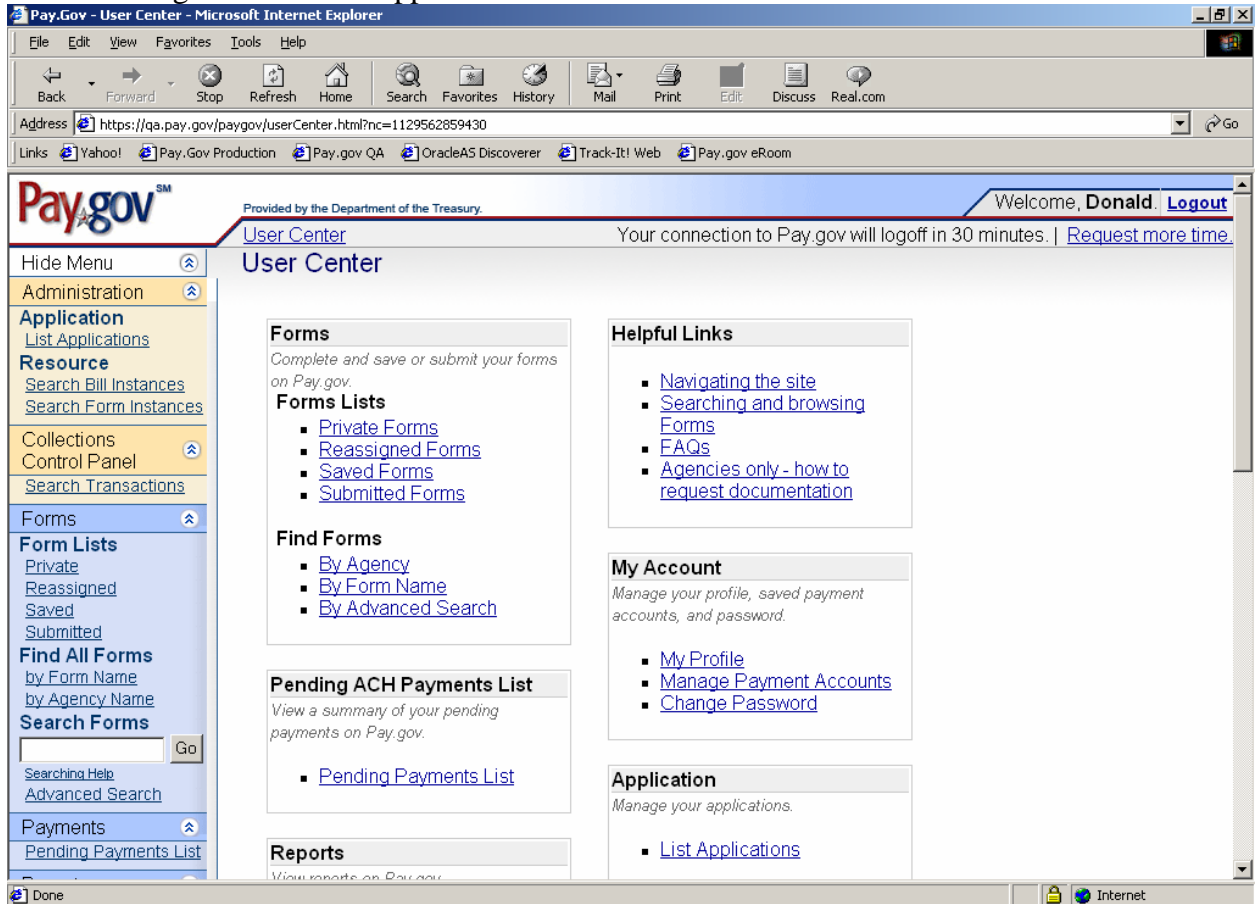
- Account Holder Name: Name of the Account Holder
- Payment Amount: \$1.00
- Account Type: Business Checking
- Routing Number: 242076656
- Payment Date: 10/18/2005
- Account Number: **3456

At the bottom of the page, there are two links: [Return to your form search results](#) and [Return to the User Center](#).

The browser's status bar at the bottom shows "Done" and "Internet".

18.

19. The following screen should appear:



20. You should verify the current status of your form and payment by clicking on the Submitted Forms button and verifying the form using your confirmation number.

Status Explanation:

One of the following explanations will be given in the Payment Status column for each entry:

Payment Status

Received – Direct Debit has been received and is in the process of being settled.

Canceled – Direct Debit has been canceled before being sent to the settlement provider.

Failed – Direct Debit has been rejected and will not be settled.

Settled – The transaction has settled. The user account will be debited.

Retired – Direct Debit that was originally accepted by the settlement provider could not be settled and no further retry attempts will be made by the settlement provider.

One of the following explanations will be given in the Forms Status column for each entry:

Form Status:

Saved - The form has been saved but not submitted. The user can go back into the form

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and make changes.

Rejected - There was a problem with the form in submission. This can occur if you submit the form but cancel out of the collection screens. The user cannot make changes.

Submitted - The form has been submitted to the system (only at this state for a very short period of time). The user cannot make changes. This status does not mean it was accepted, only sent. NOTE: Submitted forms will only be saved within Pay.gov for 120 days. If you wish to archive your records, please save a copy of your print preview.

Forwarded – The form has been submitted to the system, but has not yet been processed. The user cannot make changes.

Accepted - The form was accepted into the system and stored. The user cannot make changes. If changes are needed, you must file an amended return. NOTE: Users should verify that their submission was “Accepted” after filing.

21. If you are finished using Pay.gov, click *Logout*.