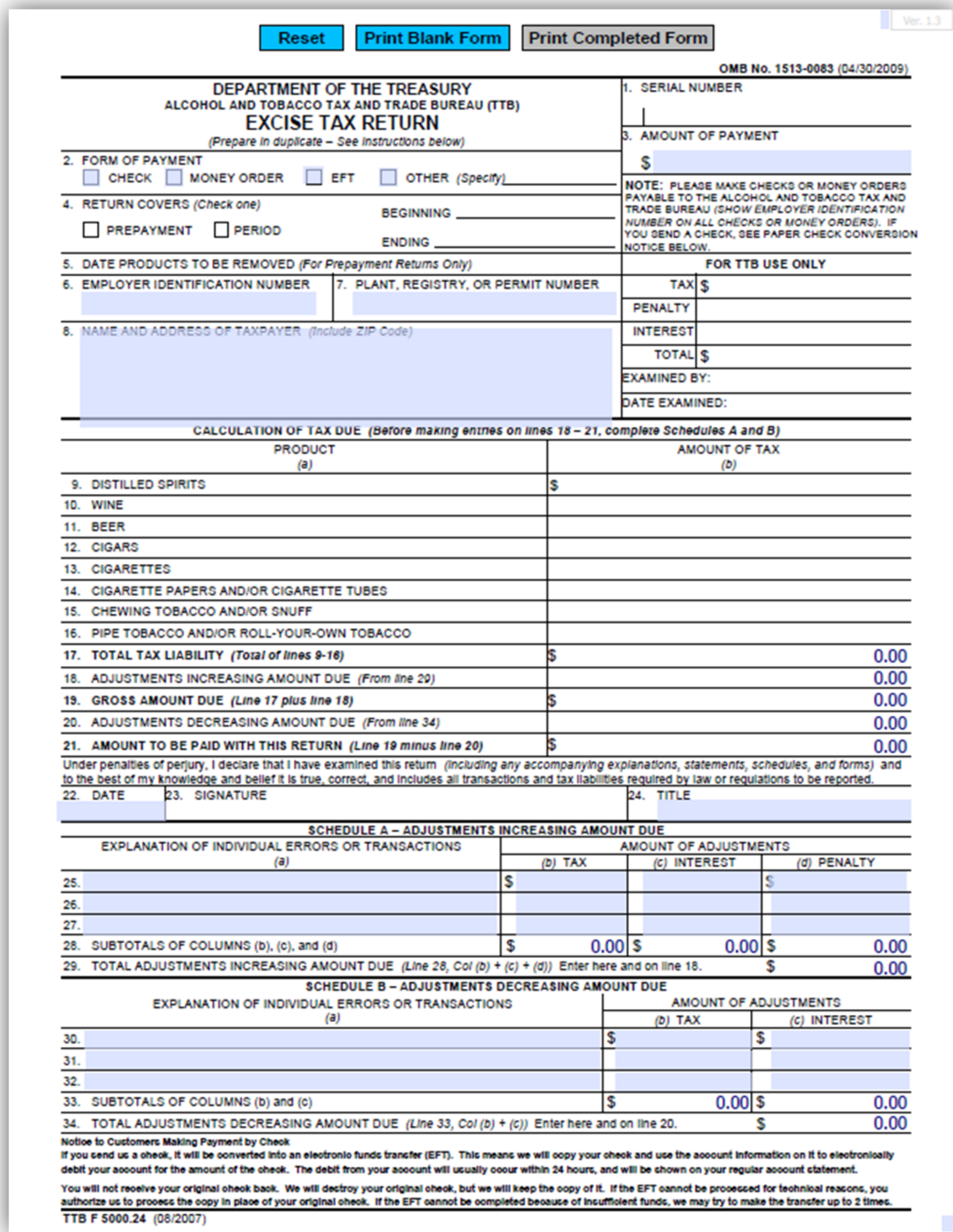
DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

TTB Smart Form User Guide

TTB F 5000.24sm



Reset | Print Blank Form | Print Completed Form

Ver. 1.3

OMB No. 1513-0083 (04/30/2009)

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

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.

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)*

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 (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 *(From line 29)*	0.00
19. GROSS AMOUNT DUE *(Line 17 plus line 18)*	$ 0.00
20. ADJUSTMENTS DECREASING AMOUNT DUE *(From line 34)*	0.00
21. AMOUNT TO BE PAID WITH THIS RETURN *(Line 19 minus line 20)*	$ 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

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 5000.24 (08/2007)

05/08/2012

TTB F 5000.24sm Excise Tax Return

User Guide and Tips

What is a 'Smart Form'?

A 'smart form' is simply an interactive form that has built-in logic and automation features that make form completion easier. These logical features recognize certain common errors and attempts to prevent you from making those errors. After all, form errors lead to delays and additional cost.

SMART FEATURES AND FUNCTIONALITY

This form's smart features and functionality include:

- Requiring specific formatting (i.e. for EIN, 00-1234567 or XX-1234567)
- Requiring corresponding entries (i.e. an adjustment explanation in column (a) is required before an entry in column (b), (c) or (d))
- Requiring entries in a field based on your response in another field
- Restricting entries (i.e. does not allow a user to enter tobacco tax liability if the Plant Number indicates that a winery is filing this return)
- Mathematical computations (i.e. automatically adding, multiplying, subtracting or dividing values entering in the form)
- Pre-populating entries (i.e. automatically entering the total adjustments on the proper lines elsewhere in the form)
- Prevents printing if any mandatory field is incomplete

- Allows you to print a blank version of the form when needed
- Allows you to save your data with the form

Important! The form works best if you start with Item 1 and work your way through the form sequentially. Using the tab button ensures that you are following the natural logic of the form since the form requires an entry in some fields before it determines how to respond to future fields.

HOW TO USE THIS GUIDE

This is a comprehensive guide which describes the smart features of this form and offers insight into how to properly complete the form. If you still have questions, contact TTB's National Revenue Center at 1-877-882-3277.

THE RULES!

These are the rules applied to this smart form. If you find that the form is not responding to these rules, please let us know.

General Rules

- You may submit your tax return and payment electronically using Pay.gov (https://www.pay.gov/paygov/).
- You must file a separate tax return for each type and location of business. You may not submit a single tax return and payment for multiple locations or types of businesses.
- Submit your tax return and payment to the address on the form.
- If you select the *Print Completed Form* button at the top of the page, the form will only print if all mandatory fields are completed.
- You may print a blank copy of the form by selecting the *Print Blank Form* button at the top of the form. If the form contains data, it will permanently erase the data, so be sure to save a copy before selecting this option.

- If you make an error, a popup window will provide instructions for corrections.

SYSTEM REQUIREMENTS

We tested this form and it works using these minimum standards:

PC Users

- PC with Windows XP or greater
- Adobe Acrobat 7 or later (Adobe Reader, Standard or Professional) Visit http://get.adobe.com/reader/ to download the latest free version of Adobe Reader.

Mac Users

- Mac with OS X 10.6.8 (snow leopard) or greater
- Adobe Acrobat 9 or later (Adobe Reader, Standard or Professional) Visit http://get.adobe.com/reader/ to download the latest free version of Adobe Reader.

Mobile Users

This form, in general, does not work on the I-Pad or I-Pod or I-Phone (We did not test the form on other mobile devices). TTB does not recommend or promote the use of any specific mobile device apps, and we do not recommend that you purchase any specifically for use with our smart forms. Apps are not guaranteed to perform as claimed.

Research using public forums and blogs suggest that if you previously purchased apps such as *PDF Expert* or *Acrobat Reader Pro*, you may experience success completing interactive fillable PDF forms. **TTB has no knowledge as to the validity of these claims.**

If you want to complete this smart form on a mobile device using the free Adobe Acrobat reader app, we suggest you download the regular version of this form (The regular form number does not include the extension 'sm').

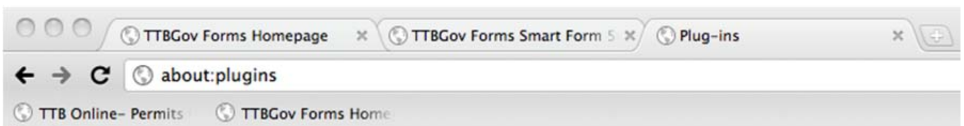
Chrome Users

The Google Chrome browser has a built-in Chrome PDF Viewer. If you use Chrome as your browser, you will need to take one of two actions when using a TTB smart form:

1. Download the smart form to your computer and open it directly using your Adobe Acrobat software.

2. Disable the Chrome PDF Viewer so that the form opens in your Adobe Acrobat software.

   a. Open a second browser tab and type in, “about:plugins” to see all your Chrome plug-ins.

   b. Look for the Chrome PDF Viewer and click the Disable link below it:

   c. After the Chrome PDF Viewer is disabled, feel free to download the TTB smart form – it should now open in your Adobe Acrobat software and work perfectly.

COMPLETING THE FORM

Item 1: Serial Number

Required. You may enter this number in one of two formats: “2012-04” for a PERIOD return or “PP-2012-14” for a PREPAYMENT return. Don’t worry about entering all CAPS. The form will convert any lowercase letter in this field to all CAPS.

Using the example “2012-04” for a PERIOD return Serial Number, the ‘2012’ represents the calendar year of the tax period, and ‘04’ represents the sequence number of the return. Use sequence number “1” when you file your first PERIOD tax return for the calendar year, no matter when you start filing tax returns. Continue to number each PERIOD tax return sequentially for the remainder of the year.

Using the example “PP-2012-04” for a PREPAYMENT return Serial Number, the ‘PP’ lets us know that this is a prepayment tax return, ‘2012’ represents the calendar year of the tax period, and ‘04’ represents the sequence number of the return. Use sequence number “1” when you file your first PREPAYMENT tax return for the calendar year, no matter when you start filing tax returns. Continue to number each PREPAYMENT tax return sequentially for the remainder of the year. At the end of each semi-monthly tax period, you will file a PERIOD tax return *(see definitions)*. Establish a separate set of sequence numbers for your corresponding PERIOD tax returns for the calendar year, again starting with sequence number “1”.

* Your entry in Item 1 determines whether or not you may enter information in Items 4 or 5.

Item 2: Form of Payment

Required. Use your space bar to select only one box. Tab forward to the next box or shift-tab to go back to a previous checkbox.

* If you select “Other”, you must enter a description on the line next to “Specify”.

Item 3: Amount of Payment

Required. Enter the amount that you are forwarding with this tax return. To avoid delays in processing your payment, it should match the amount owed, exactly. Enter the amount as U.S. currency with up to 2 decimal places.

Item 4: Return Covers

Required. Only one checkbox may be selected. The form will pre-select the appropriate checkbox based on the format of your Serial Number in Item 1.

* If PERIOD is selected, enter BEGINNING and ENDING DATES in Item 4.

* If PREPAYMENT is selected, you must enter a date in Item 5.

Use the MMDDYYYY format for all dates – the form will insert the slashes (/) for you.

You cannot enter a date in Item 5 if you submit a PERIOD return, and likewise, you cannot enter BEGINNING and ENDING DATES in Item 4 if you submit a PREPAYMENT tax return.

Item 5: Date Products to be Removed

You must enter a DATE in the format MMDDYYYY if you are filing a PREPAYMENT tax return. The form will insert the slashes (/) for you. If you are not filing a PREPAYMENT tax return, you may not enter a date in this field.

Item 6: Employer Identification Number

Required. You must enter a 9-digit, hyphenated number one of two formats: XX-0000000 (where "XX" is the only permissible 2-character alpha prefix) or 00-0000000. (The form will insert the hyphen (-)for you.) Don't worry about entering all CAPS. The form will convert any lowercase letter in this field to all CAPS.

Item 7: Plant, Registry or Permit Number

Required. If you are in the tobacco industry, enter your TTB 'Plant' or "Permit Number". If you are in the alcohol industry, enter your TTB "Registry Number". You may enter maximum of 15 characters. Make sure you enter your number exactly as shown on TTB correspondence or approved documents to ensure your tax return and payment are matched to your account *(do not add leading zeros: 'EX-OH-**000**12")* Don't worry about entering all CAPS. The form will convert any lowercase letter in this field to all CAPS.

* Based on the format of this number, the form will allow you to enter an amount on the appropriate Line(s) 9 – 16:

- Distilled Spirits Plants may enter an amount on Line 9.
- Bonded Wineries or Bonded Wine Cellars may enter an amount on Line 10.
- Breweries may enter an amount on Line 11
- Tobacco Plants may enter an amount on one or more lines 12 – 16.

Item 8: Name and Address

Required. You may enter up to 4 lines for your name and address.

For TTB Use Only

This section is for TTB's use only.

Items 9(b) through 16(b)

You may only enter information on the Line(s) that correspond with your type of business.

Line 9, Column b: For ***distilled spirits plants*** only. You cannot enter information on Lines 10 – 16.

Line 10, Column b: For ***wineries*** only. You cannot enter information on Lines 9 or 11 – 16.

Line 11, Column b: For ***breweries*** only. You cannot enter information on Lines 9, 10 or 12 – 16.

Line 12, Column b: For ***tobacco plants*** only. You cannot enter information on Lines 9 – 11 or 13 - 16.

Line 13, Column b: For ***tobacco plants*** only. You cannot enter information on Lines 9 – 12 or, 14 - 16.

Line 14, Column b: Column b: For ***tobacco plants*** only. You cannot enter information on Lines 9 – 13 or 15 - 16.

Line 15, Column b: Column b: For ***tobacco plants*** only. You cannot enter information on Lines 9 – 14 & 16.

Line 16, Column b: Column b: For ***tobacco plants*** only. You cannot enter information on Lines 9 – 15.

You must enter the values in U.S. currency with up to 2 decimal places.

Item 17: Total tax liability

Calculated field. The form will automatically add all entries from Lines 9 – 16, Column (b).

Item 18: (Increasing Adjustments)

Calculated field. The form will automatically populate Item 18 with the total calculated from Item 29. This field is formatted as U.S. currency with 2 decimal places. To change this value, enter the appropriate information in Items 25(a) – 27(d).

Item 19: Gross Amount Due

Calculated field. The form will automatically Add Item 17(b) and Item 18(b) and insert the result. Each time a change is made to the form that affects this total, the form will update automatically. This field is formatted as U.S. currency with 2 decimal places.

Item 20: (Decreasing Adjustments)

Calculated field. The form will automatically populate this Item with the total from Item 34. This field is formatted as U.S. currency with 2 decimal places. To change this value, enter the appropriate information in Items 30(a) – 32(c).

Item 21: (Amount Due)

Calculated field. The form will automatically subtract Item 20(b) from Item 19(b) and insert the result. Each time a change is made to the form that affects this total, the form will update automatically. This field is formatted as U.S. currency with 2 decimal places.

Item 22: Date

Required. You must enter a date on the tax return. You may enter the date that you complete and sign the form, or a future date. Enter the date using the MMDDYYYY format – the form will insert the slashes (/) for you.

Item 23: Signature

Make sure you submit a signed copy of the form to TTB.

Item 24: Title

Required. You must enter a title for the person signing the return. This field will accept letters and numbers. TTB must have in its files, a document authorizing this person to sign tax returns on behalf of the company. If no such document exists, you may submit it along with the tax return as long as the authority to sign is effective as of the date the tax return is signed, at least.

Item 25(a) – 27(a): Explanation of Individual Errors or Transactions (Schedule A)

If you have Increasing Adjustments, you must enter a clear explanation in column (a) before entering an amount in column (b), (c), or (d). If your explanation is longer, you may use more than one row for the explanation, to coordinate with the amount(s) entered, or use the Additional Remarks section in Item 35.

Examples of entries in this area include activities or events which took place during a prior tax period which result in an underpayment of tax.

Item 25(b) – 27(b): Tax

Enter an amount of additional tax that you owe. These fields are formatted as U.S. currency with 2 decimal places.

Item 25(c) – 27(c): Interest

Your NRC Specialist may calculate interest accrued on the tax that you owe. If so, enter that amount in Column (c). These fields are formatted as U.S. currency with 2 decimal places.

Item 25(d) – 27(d): Penalty

Your NRC Specialist may calculate penalties (failure to file, failure to pay, failure to deposit) which may have accrued on the tax that you owe. If so, enter the total amount in Column (d). These fields are formatted as U.S. currency with 2 decimal places.

Item 28 (b), (c) & (d): Subtotals of Columns

Calculated field. The form will automatically add the entries in Items 25(b) – 27(d) and populate these columns. These fields are formatted as U.S. currency with 2 decimal places.

Item 29d: Total Adjustments Increasing Amount Due

Calculated field. The form will automatically add the entries in Items 28(b) – 28(d) and populate this Item. The form will also copy this value to Item 18. This field is formatted as U.S. currency with 2 decimal places.

Item 30a – 32a: Explanation of Individual Errors or Transactions (Schedule B)

If you have Decreasing Adjustments, you must enter a clear explanation in column (a) before entering an amount in column (b) or (c). If your explanation is longer, you may use more than one row for the explanation, to coordinate with the amount(s) entered, or use the Additional Remarks section in Item 35.

Examples of entries in this area include activities or events which result in an overpayment, such as a claim for credit. List each claim number for verification. If you have several claims, you may add them together as long as you identify each claim number in Column (a).

Item 30(b) – 32(b): Tax

Enter an amount of tax that decreases the amount you owe. These fields are formatted as U.S. currency with 2 decimal places.

Item 30(c) – 32(c): Interest

Your NRC Specialist will calculate interest accrued on the decreasing tax amount, if applicable. If so, enter that amount in Column (c). These fields are formatted as U.S. currency with 2 decimal places.

Item 33 (b) & (c): Subtotals of Columns

Calculated field. The form will automatically add the entries in Items 30(b) – 32(c) and populate these columns. These fields are formatted as U.S. currency with 2 decimal places.

Item 34c: Total Adjustments Decreasing Amount Due

Calculated field. The form will automatically add the entries in Items 33(b) – 33(c) and populate this Item. The form will also copy this value to Item 20. This field is formatted as U.S. currency with 2 decimal places.

Item 35: Additional Remarks

Enter additional explanations, as necessary, in this section. Make sure you reference the related Item Number.

SAVING THE FORM

Save a copy of the form for your records and submit a copy with a signature to TTB. Remember, the signer must have signature authority on file with TTB.

DEFINITIONS

PERIOD Return: a return that covers a specified period of taxable removals (Semi-monthly or every 2 weeks, Quarterly, or in special cases, annually). The due date for these withdrawals is typically 2 weeks after the end of the specified period during which the withdrawals were made, with the exception of September returns (see the TTB Due Dates Schedule). To qualify for this type of tax return, you must have a valid, TTB approved bond, and you must not have been directed to file pre-payment returns. The corresponding tax payment is due at the same time that the tax return is filed.

PREPAYMENT Return: a return that covers a single day of taxable removals. The due date for these types of withdrawals is the same day during which the withdrawal was made. You will be instructed to submit prepayment tax returns and payments when,

- your bond coverage lapses,
- you have inadequate bond coverage, or no withdrawal bond coverage
- you have an unsatisfactory compliance history, or
- you file late PERIOD tax returns

When filing PREPAYMENT tax returns, you must file a tax return and pay the amount owed, each day that you have a taxable removal. In addition, at the end of the specified Excise Tax Period, you must file a PERIOD tax return which summarizes all the prepayment tax returns filed and payments made during that period. If you properly filed and paid using the prepayment tax returns, the liability on the corresponding PERIOD return will be $0.00. You must continue filing prepayment tax returns and making tax payments each day that you make a taxable removal until instructed otherwise by TTB.

Sequence Number: A sequential number generated by the user, created to uniquely identify the order in which the Excise Tax Return was filed during a calendar year.

Employer Identification Number (EIN): A taxpayer identification number issued by the Internal Revenue Service to businesses.

Plant, Registry, or Permit Number: A unique number generated by TTB and assigned to each TTB Industry Member upon approval of applications to operate a regulated business. These numbers are later used for account verification.

FEEDBACK | COMMENTS | CONCERNS

When reporting an issue, please be ready to identify as much as possible, the following:

- Type of computer (PC, Mac, IPad, Mobile Device, etc.)
- Operating System (Windows 7, Windows XP, OS X Mountain Lion, OS X 10.6 snow Leopard etc.)
- Browser (Microsoft Internet Explorer 8, Safari 5, Mozilla Firefox 11, etc.)
- Complete details: What happened just before the problem, the nature of the problem, your response to the problem, the form's response
- The wording in any error messages
- If you have any relevant screen captures, please include them.

Remember, email is not a secure method of communicating, so do not include any sensitive or personal information in your email to TTB. If you need to send sensitive information through a secure email, contact us and request a secure email.

Email: FormComments@ttb.gov
Phone: 1-513-684-6182 or 1-877-882-3277 *(ask for extension 6182)*