

# **ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**



## **2007 FEDERAL COMPLIANCE TRAINING FOR THE BREWERY INDUSTRY**



# TTB Brewery Compliance Seminar

*Objective: At the end of this seminar, participants will be able to maintain required records and correctly file reports and tax returns.*

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ALCOHOL AND TOBACCO TAX AND TRADE BUREAU  
OFFICE CONTACT LIST

Alcohol & Tobacco Tax and Trade Bureau  
1301 G. Street, NW, Washington, D.C. 20220 (202)-927-5000

Advertising, Labeling and Formulation Division (202)-927-8140  
Toll Free (866)-927-2533

Regulations & Procedures Division (202)-927-8210

Beer Industry Analyst [Industryanalyst.beer@ttb.gov](mailto:Industryanalyst.beer@ttb.gov) (202)-302-3856

Technical Advisor for Beer [REDACTED] (513)-684-6130  
Toll Free (877)-882-3277

San Francisco Laboratory Center, Walnut Creek, CA (925)-280-3600  
Fax: (925)-280-3601

Pay.gov [Pay.gov@ttb.gov](mailto:Pay.gov@ttb.gov) Toll Free (877)-882-3277  
Option #6

**Correspondence, Operational Reports and Applications** from alcohol and tobacco operations such as Distilled Spirits Plants, Breweries, Wineries, Wholesalers and Importers should be directed to:

**National Revenue Center**  
**Federal Office Building, Room 8002**  
**550 Main Street**  
**Cincinnati, OH. 45202-3263**  
**Telephone: (513)-684-3334**  
**Toll Free: (800)-398-2282**

**Excise Tax Returns** should be sent to:

**TTB**  
**Excise Tax**  
**P.O. Box 790353**  
**St. Louis, MO 63179**

**Applications for Label Approvals and Formulas** should be sent to:

**Advertising, Labeling and Formulation Division**  
**1310 G. Street NW**  
**Washington, D.C. 20220**

*Visit us on the web at: [www.ttb.gov](http://www.ttb.gov)*



# *Brewer's Report of Operations*

## *Excise Taxes*





## Records, Reports and Returns

27 CFR 25 Beer  
Subpart K - Tax on Beer  
Subpart U - Records and Reports

<http://ecfr.gpoaccess.gov/>

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## Records

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

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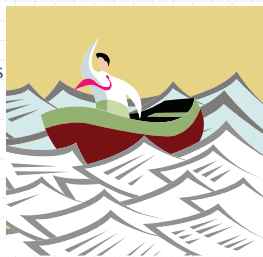
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## Recordkeeping Matters

- ④ Types
- ④ Time of Making Entries
- ④ Record Retention
- ④ Data Processing
- ④ Photographic Copies
- ④ 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

- Ⓞ 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

- Exports
- Supplies for vessels & 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 5000 bbls or more per year

OR

- Bottle or keg beer

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## Brewer's Report of Operations

• 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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## Excise Tax on Beer

- ◆ The rate of tax on beer is **\$18.00** per barrel if the brewer produces more than 2,000,000 barrels of beer per year.
- ◆ If the brewer produces less than 2,000,000 barrels of beer per year the rate of tax is reduced to **\$7.00** per barrel on the first 60,000 barrels that are removed for consumption or sale from the brewery.

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## Excise Tax Return

- | ◆ Semi Monthly                                     | Due Dates   |
|--|---|
| ■ 1-15   | Not later than the 14 <sup>th</sup> day after the last day of the return period |
| ■ 16-31  |   |
| ■ See <a href="http://www.ttb.gov">www.ttb.gov</a> |   |

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## Excise Tax Returns

### ◆ Special Rule for September

#### ◆ Third Return Period

- EFT – See 27 CFR 25. 164
- Non-FET – See 27 CFR 25. 164

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## Excise Tax Return

### ◆ Quarterly Return

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

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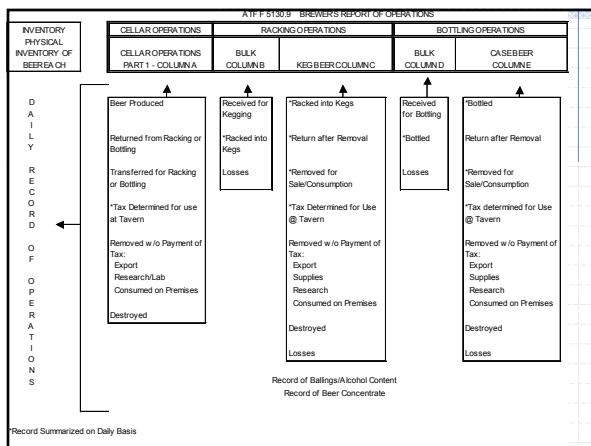
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**DEPARTMENT OF THE TREASURY**  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

**BREWER'S REPORT OF OPERATIONS**

(Your name follows the instructions on the back of this report)

Our Brewery EIN is: **12-3456789**  
Our Brewer Number is: **BR-ST-AAA-####**  
ATF can reach us by telephone at: **(503) 123-4567**

What is your brewery's name? **ABC Brewing**  
What is the location of your brewery?  
**123 NE Main St. Portland Multnomah OR 97654**  
(City) (County) (State) (ZIP Code)

Reporting Period (fiscal Year) **2005** Quarterly Report for  
Monthly Report for (fiscal Month) **January** OR  January - March  July - September  
 April - June  October - December  
(See instruction 3.)

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

Operations	Cellar			Brewing			Totals	
	Cellar (a)	Blk (b)	Keq (c)	Blk (d)	Case (e)	(f)	(g)	(h)
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 shortage			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	

**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 (cans 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 distilled spirits plant						0.00
30. Recorded losses, including theft		7.00		45.00		52.00
31. Physical inventory disclosed 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 (09/2005)

**Prior Period Adjustments**

13. Additions to beer inventory (a) 13. Negative transfer inventory (b) 13.

Under penalty of perjury, I declare that this report is prepared by me, complete, and correct records that are available for inspection by my brewer. I have examined this report and to the best of my knowledge and belief it is true, complete, and correct.

**John Smith** Brewer **2/12/2005** Date

**Part 2 - Report Period Tax Payments (See instructions - Part 2)**

Report Period	Use Date	Excise Tax	Alcohol Tax	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)	Wort (gallons) (b)	Wort (gallons) (c)	Malted Barley (pounds) (d)	Specify (e)	Specify (f)	Specify (g)
1. Material for beer & other beverages	4076			241,594			
2. Wort received and used							
3. Wort removed							

**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 ODP	Bbls.	8. On hand end of period	Bbls.

**Part 5 - Remarks**



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

OMB No. 1519-0015 (05/31/2004)

Our Brewery EIN is: **12-3456789**  
Our Brewery Number is: **BR-ST-AAA-XXX**  
TTB can reach us by telephone at: **(503) 123-4567**

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

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

Reporting Period (Enter year) **2005**  
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	<b>470.25</b>	1. Beer tax determined for use in the tavern	<b>466.25</b>
2. We added water and other liquids in cellar operations		11. Beer transferred to other breweries or pilot brewery	<b>3.75</b>
3. Beer received from other brewers	<b>2.00</b>	12. Beer consumed on premises	
4. Beer returned to our brewery	<b>0.50</b>	13. Beer destroyed at brewery	<b>0.50</b>
5. Physical inventory disclosed an overage		14. Recorded beer losses, including theft (explain in remarks)	<b>2.25</b>
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)	<b>472.75</b>	17. Total removals from inventory (add rows 10 through 16)	<b>472.75</b>
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)	<b>2.00</b>

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
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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)	<b>2.00</b>

**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 Extract			Wort (barrels) (d)	Barley (specify (e))	Wheat (specify (f))	specify (g)	specify (h)
	Hops (pounds) (a)	(pounds) (b)	Hops Equivalents (c)					
1. Material for beer & cereal beverage	<b>576</b>				<b>25295</b>	<b>3720</b>		
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.

**Jdn Smith** Owner **4/4/05**  
Signature Title Date

TTB F 5139.26 (4/2004)

# Questions???



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## **RECORDKEEPING**

### **27 CFR 25.291-25.301**

#### **Daily Records:**

There are a number of records that breweries need to keep on a daily basis. These include:

- Each material received and used in production
- Beer produced
- Beer transferred to and returned from bottling
- Beer transferred to and returned from racking
- Beer bottled
- Beer racked
- Cereal beverage removed
- Beer removed for consumption or sale, including date, person shipped/delivered to and quantity
- Beer removed without payment of tax, include date, person shipped/delivered to and quantity
- Packaged beer used for lab samples
- Beer consumed at brewery
- Beer returned to brewery
- Beer returned to brewery after removal from another brewery owned by same brewer
- Beer reconditioned, used as material or destroyed
- Beer received from other breweries or pilot brewing plants
- Beer lost due to breakage, theft, casualty or other unusual cause
- Brewing materials sold or transferred to pilot brewing plants and used in the manufacture of wort, wort concentrate, malt syrup and malt extract for sale or removal
- Record of tests of measuring devices
- Beer purchased from other brewers in the purchasing brewer's barrels and kegs and such beer sold to other brewers.

#### **Removals Without Payment of Tax:**

Another type of record that must be kept is for removals made without payment of tax. Types of removals that fit this category include:

- Exports;
- Supplies for vessels & aircraft;
- Research or analysis;
- Beer returned to brewery;
- Beer destroyed;
- Beer lost due to breakage, theft, etc.

### **Daily Summary Records:**

The following types of daily summary records must be maintained:

- Beer bottled;
- Beer racked;
- Beer removed for consumption or sale;
- Beer returned;
- Beer returned after removal from another brewery owned by brewer;
- Brewing materials, beer in process and finished beer on hand;
- Beer tax determined for use at tavern.

### **Other Records:**

Other records that must be kept include:

- Fill tests;
- Ballings;
- Alcohol content;
- Record of unsalable beer.

### **Other Recordkeeping Matters:**

**Time of making entries:** At the time of operations, or, if posted from source records, no later than the third business day following the operation.

**Record retention:** Returns, reports and records, including source records, must be kept for three years from date of last entry.

**Data Processing:** Data maintained on data processing equipment may be kept at the brewery or at another location, if the original operation or transaction source records are kept available for inspection at the brewery.

**Photographic copies of records:** Reproduced records may be treated as original documents for examination, with the exception of Certificate of Label Approval.

**Notice File:** A complete and current Notice file must be maintained, readily available at the brewery for inspection.



**Brewing Log**  
**27 CFR 25.292**

This log serves as the “recipe” for a particular batch of beer. Included is information on materials used, which is recorded on the monthly report in Part 3, and the volume of beer produced, which is recorded on Line 2 (b).

**Racking/Bottling Log**  
**27 CFR 25.292**

This log is a summary of the racking and bottling activities for the month. An entry is made for each date racking or bottling took place, including the number of barrels that were transferred to racking/bottling, the number of barrels racked/bottled and the barrels lost. It is further broken down by flavor and totaled at the bottom. It is the totals of Barrels to Racking/Bottling, Barrels Racked/Bottled and Losses that need to be included in the monthly report on Lines 6, 9, 10, 22, 23 and 30.

**Tax Determined for Use in Tavern Log**  
**27 CFR 25.25 & 25.292**

This is a record of beer that is tax determined for use in a tavern on brewery premises. Whenever beer is transferred to a tax-determined tank, the volume must be recorded. Tax-determined tanks must be equipped with an appropriate measuring device and be marked “tax-determination tank”. The monthly total must be reported on Line 15 of the monthly report and included with other removals on the excise tax return.

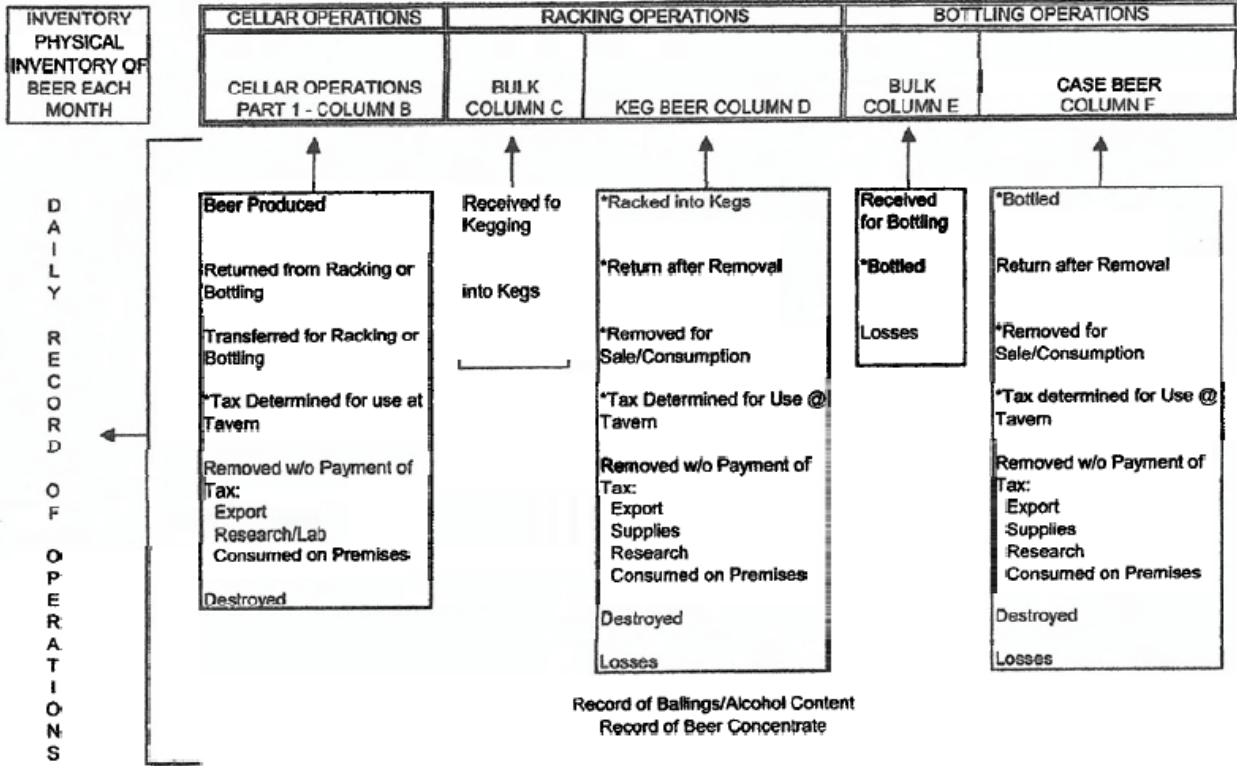
**Daily Shipping Report**  
**27 CFR 25.292**

This log is a summary of removals from the brewery, divided by tax period. It also serves as a record of tax determination. Each invoice is listed by date, quantity, type of package and barrels. The barrels removed are totaled at the bottom, separated into kegs and cases. The total barrels removed are multiplied by the appropriate tax rate, in this case \$7.00, to determine the tax due for this period. The sum of the barrels removed for both tax periods for the month is entered on the monthly report in Line 14 (d) and (f).

**Daily Returned and Daily Destroyed Logs**  
**27 CFR 25.292**

These logs record beer returned to the brewery after removal and beer destroyed at the brewery. Totals for the month are entered on the monthly report on Line 7 (d) and (f) for Returns and Line 28 for Destructions.

ATF F 5130.9 BREWER'S REPORT OF OPERATIONS



\*Record Summarized on Daily Basis

**27 CFR 25.292(a)(2)**

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

**INGREDIENTS**

	<u>Amount Used</u>
Malt 1	<u>100</u>
Malt 2	<u>200</u>
Wheat	<u>300</u>
Hops 1	<u>100</u>
Hops 2	<u>200</u>
Yeast	<u>300</u>
Other	<u>5</u>

**PROCESS**

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

**BREW DATA**

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

**COMMENTS**

**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>

**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

**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	

**Daily Shipping Report**  
**27CFR 25.292 (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	46.95926	
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	3361			12/12	121.97069	
1/5/2005	12491	621			12/24	45.07218	
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	56	1/2	28			
1/10/2005	12494	84	1/4	21			
1/10/2005	12494	3609			12/12	130.97061	
1/10/2005	12494	827			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	143.01889	
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	2590			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	2755			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>

Daily Shipping Report							
Tax Period: 2005-2							
DATE	INVOICE	QUANTITY	KEG	BBL	CASE	BBL	TAX
1/17/2005	12498	58	1/2	29			
1/17/2005	12498	132	1/4	33			
1/17/2005	12498	5539			12/12	201.01031	
1/17/2005	12498	592			12/24	42.96736	
1/18/2005	12499	118	1/2	59			
1/18/2005	12499	24	1/4	6			
1/18/2005	12499	3830			12/12	138.99070	
1/18/2005	12499	648			12/24	47.03184	
1/19/2005	45991	88	1/2	44			
1/19/2005	45991	64	1/4	16			
1/19/2005	45991	1957			12/12	71.01953	
1/19/2005	45991	399			12/24	28.95942	
1/20/2005	12500	52	1/2	26			
1/20/2005	12500	124	1/4	31			
1/20/2005	12500	5732			12/12	208.01428	
1/20/2005	12500	468			12/24	33.96744	
1/21/2005	12501	74	1/2	37			
1/21/2005	12501	96	1/4	24			
1/21/2005	12501	3774			12/12	136.95846	
1/21/2005	12501	772			12/24	56.03176	
1/24/2005	45992	94	1/2	47			
1/24/2005	45992	76	1/4	19			
1/24/2005	45992	2177			12/12	79.00333	
1/24/2005	45992	923			12/24	66.99134	
1/25/2005	12502	100	1/2	50			
1/25/2005	12502	68	1/4	17			
1/25/2005	12502	3913			12/12	142.00277	
1/25/2005	12502	317			12/24	23.00786	
1/26/2005	12503	54	1/2	27			
1/26/2005	12503	60	1/4	15			
1/26/2005	12503	3003			12/12	108.97887	
1/26/2005	12503	951			12/24	69.02358	
1/27/2005	12504	66	1/2	33			
1/27/2005	12504	96	1/4	24			
1/27/2005	12504	1461			12/12	53.01969	
1/27/2005	12504	220			12/24	15.96760	
1/28/2005	12505	106	1/2	53			
1/28/2005	12505	148	1/4	37			
1/28/2005	12505	6007			12/12	217.99403	
1/28/2005	12505	716			12/24	51.96728	
1/31/2005	12506	68	1/2	34			
1/31/2005	12506	44	1/4	11			
1/31/2005	12506	3554			12/12	128.97466	
1/31/2005	12506	702			12/24	50.95116	
<b>TOTAL</b>				<b>672</b>		<b>1972.83327</b>	<b>\$18,513.81</b>







## **Inventory**

### **27 CFR 25.294**

A formal inventory must be taken at least once a month, within 7 days of the end of the month. This inventory needs to show:

- 1) The date inventory was taken;
- 2) The quantity of beer;
- 3) Any losses, gains and shortages uncovered since the last inventory;
- 4) Signature under penalties of perjury.

**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	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	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: \_\_\_\_\_

**INVENTORY RECONCILIATION**

JANUARY 31, 2005

27 CFR 25.294

<b><u>BEER IN KEGS</u></b>	<b>1/2</b>	<b>1/4</b>	<b>TOTAL BARRELS</b>
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)

<b><u>BEER IN BOTTLES</u></b>	<b>12/12</b>	<b>12/24</b>	<b>TOTAL BARRELS</b>
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: \_\_\_\_\_

## **Form 5130.9, Brewer's Report of Operations 27 CFR 25.297**

### **Who Must Use this Report:**

The Brewer's Report of Operations needs to be used if you produce more than 5000 barrels per year or you bottle or keg your beer.

### **The Heading:**

- Write in your Employer Identification Number (EIN) at the top of the page.
- Enter your Brewery Number, in the following format: BR-ST-AAA-### where ST is your state abbreviation, AAA is the approved abbreviation of the company name and ### is a one to five digit number.
- Enter the name of the brewery as shown on your Brewer's Notice, address and telephone number.
- Indicate the year and month or quarter the report covers.

### **Part 1 – Beer Summary:**

- On Line 1 in each column, enter the "On hand end of period" figure from Line 33 of the previous report.
- Lines 2 through 13 are activities that add to your beer inventory.
- Lines 14 through 31 are activities that decrease your beer inventory.
- Row totals are entered in Column G.
- See samples for more specific instructions.

### **Part 2 – Report Period Tax Payments:**

Enter information on all tax returns completed for the report period.

### **Part 3 – Summary of Materials Used and Wort Produced:**

Show use of materials for beer making.

### **Part 4 – Cereal Beverage Summary:**

Show production of cereal beverage, if any.

## **Part 5 – Remarks:**

Use this space to explain any unusual transactions.

**Signature:** The person signing the form must have Power of Attorney or Signing Authority.

### **Filing Dates:**

The Report Form 5130.9 is due 15 days after the close of the period, i.e. by the 15<sup>th</sup> of the next month if filing monthly or the 15<sup>th</sup> of the month following the quarter if filing quarterly.

### **Eligibility for Filing Quarterly Report:**

You are eligible to file quarterly if you produce less than 10,000 barrels per year. In this instance, production includes beer produced, water added in cellars and beer received from other brewers for the previous year. In order to begin filing quarterly, state this in the remarks section of your last monthly report before filing quarterly, or your first report if you are just beginning production.

### **How to File:**

The Brewer's Report of Operations may now be filed in two ways: via mail with the paper form or electronically with pay.gov. Pay.gov allows brewers to complete and submit reports and excise tax returns online. The electronic form is completed in the same manner as the manual form, but provides certain checks to help ensure the form is completed correctly. Prior registration is required before using pay.gov.

**DEPARTMENT OF THE TREASURY  
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS**

OMB NO. 1512-0022 (10/31/2005)

**BREWER'S REPORT OF OPERATIONS**

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

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

ATF 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

Monthly Report for (Enter Month) **January**

OR

January - March

July - September

April - June

October - December

(See Instruction 3.)

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

Operations (a)	Cellar		Racking		Bottling		Totals (g)
	(b)	BUK (c)	Keg (d)	(e)	Case (f)		
<b>Additions to beer inventory (round your entries to the nearest second decimal)</b>							
1. On hand beginning of this report period	(1)	3225.00	0.00	1133.00	0.00	2315.21	6673.21
2. We produced by fermentation	(2)	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	(3)		492.00		2286.00		2778.00
7. Beer returned to our brewery	(4)			11.00		21.19	32.19
8. Beer received from another brewery							0.00
9. Racked	(5)			485.00			485.00
10. Bottled	(6)					2241.01	2241.01
11. Physical inventory disclosed an overage	(7)			3.00			3.00
12.							0.00
13. Total additions to beer inventory	(8)	5225.00	492.00	1632.00	2286.00	4577.41	14212.41
<b>Remove from beer inventory (round your entries to the nearest second decimal)</b>							
14. Removed for consumption or sale	(9)			1275.00		3721.43	4996.43
15. Tax determined for use at tavern on brewery prem	(10)	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	(11)	492.00					492.00
23. Beer transferred for bottling	(12)	2286.00					2286.00
24. Beer returned to cellars							0.00
25. Beer racked	(13)		485.00				485.00
26. Beer bottled	(14)				2241.00		2241.00
27. Laboratory samples							0.00
28. Beer destroyed at brewery	(15)			14.00		21.19	35.19
29. Beer transferred to a distilled spirits plant							0.00
30. Recorded losses, including theft	(16)		7.00		45.00		52.00
31. Physical inventory disclosed a shortage	(17)					0.85	0.85
32.							0.00
33. On hand end of period	(18)	1594.98	0.00	343.00	0.00	833.94	2771.92
34. Total beer	(19)	5225.00	492.00	1632.00	2286.00	4577.41	14212.41

ATF F 5130.9 (8-2001) Previous edition is obsolete.

Prior Period Adjustments					
35. Additions to beer inventory			36. Removals from beer inventory		
(+)	(-)		(+)	(-)	

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

**John Smith** **Owner**  
 Signature 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	
(20) 2005-1	1/27/2005	\$16,504.00	\$45.00	\$16,549.00	
2005-2	2/12/2005	\$10,803.00	-\$85.75	\$10,717.25	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	

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	(21) 4076				241,594			
2. Wort received and used								
3. Wort removed								
4.								

Part 4 - Cereal Beverage Summary (products at less than 6.5% alcohol by volume)					
		Bbls.		Bbls.	
1. Produced			5.		Bbls.
2. Removed			6.		Bbls.
3. Loss and wastage			7.		Bbls.
4. Received from DSP			8. On hand end of period		Bbls.

Part 5 - Remarks

**Instructions**

This is the Brewer's Report of Operations. You must file this report if:

- You produce more than 5,000 barrels of beer per year or
- You produce not more than 5,000 barrels of beer per year and you bottle or keg your beer.

1. Where can I get help for this report? You may call us toll-free at (800) 558-2282.

2. Where do I file this report? Make an original and a copy.  
 Send original to us at this address:  You must keep a copy at the brewery available for inspection by ATF officers.  
 Chief, National Revenue Center  
 Bureau of Alcohol, Tobacco and Firearms  
 550 Main Street, Room 8002  
 Cincinnati, Ohio 45202-3283

3. When must I file this report? You must file this report by the fifteenth day after the end of the reporting period.

4. What is the reporting period? File this report for the following report periods.

If you...	Then the reporting period is....
Produce more than 10,000 barrels per year	Monthly - enter the month you are reporting
Produce not more than 10,000 barrels per year	Quarterly - by calendar quarters - check the box for the quarter you are reporting
Discontinuing business	Monthly - for the months in the final quarter you are in business - enter the month you are reporting. Write "final report" in Part 5 - Remarks.

**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. How, how do I report adjustments on this report? If you adjusted an Excise Tax Return (ATF F 5000.24) and the adjustment affects the quantity of beer you previously reported on your Brewer's Report of Operations then you must record an adjustment on this report to correct the error.

Follow these instructions:

- Make these adjustments on lines 35 and 36, in the plus or minus columns as appropriate (additions on line 35, removals on line 36).
- Do not include these adjustments in the totals on lines 13 or 34.
- Explain your adjusting entries in Part 5 - Remarks. Attach additional pages if necessary.

7. I have a shortage to report on 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 the tax liability.

8. Where do I report destruction of tax determined beer? When you destroy beer after tax determination for use at your tavern, report in this way. First, list the beer as a return to the brewery on line 7; then, report the destruction on line 28.



## **Beer Materials**

### **Why do we care?**

1. We reported it on the Beer Statistical Release.
2. States use the data for crop projections.
3. It is a good way to determine if the company is reporting correctly.
  - a. Yields should be around 2-6 pounds of grain per barrel of beer.
  - b. Large volumes of materials and small amounts of beer show potential lost tax revenues.
4. Ensure the product doesn't include unacceptable ingredients.

### **What material information do we report on the Statistical Release?**

1. Barley and barley products
2. Corn and corn products
3. Hops (dry)
4. Hops (used as extracts)
5. Malt and malt products
6. Rice and rice products
7. Sugar and syrups
8. Wheat and wheat products
9. Other

### **What about Flavoring and Other products?**

1. We determine the category by how they use the material.
  - a. Example: You put a lemonade syrup used to make the final product lemon flavored in flavor. However, you put the same syrup used to increase the sugar content of the final product in sugar.
2. We report flavors in the Other category on the release
3. Only put it in other if everything else has been tried.

### **Materials List**

1. It defines categories for materials.
2. It is a subset of a much larger list
3. If it isn't on the list, please call/email me and ask.

## **1. MALT AND MALT PRODUCTS**

2-ROW  
ACIDULATED  
ALBA  
AMBER  
AMBER MALT  
BLACK  
BLACK MALT  
BROWN  
CARA AROMA  
CARA BROWN  
CARA FA SPECIAL  
CARA M AMBER  
CARA MALT  
CARA PIL  
CARA RED  
CAMEL  
CAMEL (CARA PILS)  
CHOC  
CHOCOLATE  
CRAFT  
CRYSTAL  
CRYSTAL DARK  
DARK MUNICH  
DUNKEL  
GOLDEN PROMISE  
HALCYON  
HELL  
HOEPFNER  
JOE WHITE  
K.K. MALT  
LIGHT MUNICH  
MARIS OTTER  
MELANOIDIN  
MELLO  
MUNICH  
PALE  
PALE RYE  
PILSNER  
PIPKIN  
ROAST MALT  
ROASTED MALT  
SMOKED  
SPECIAL MALT  
SPECIALTY  
SPROUTS  
TRADITIONAL ALE  
VIENNA  
WEIZEN  
WEYERMANN

## **2. CORN AND CORN PRODUCTS**

AMIDEX  
BREWERS FLAKES  
BREWERS GRITS  
CERALINE  
CEREALS  
CORALLINE  
CORN  
CORN FLAKES  
CORN GRITS  
CREAM MEAL  
GALEX  
GRITS  
GRITS (YELLOW/WHITE)  
GRITS GELATINE  
JIFFY MALT  
JIFFY MALT BREWERS FLAKES  
JIFFY MALT FLAKES  
MAIZE  
MEAL  
PEARL STARCH  
REFINED GRITS  
SHAKER  
STARCH (From Coors brewery)

## **3. RICE AND RICE PRODUCTS**

RICE  
RICE FLAKES  
RICE MEAL

## **4. WHEAT AND WHEAT PRODUCTS**

ALCOMEAL  
BRU-WHEAT  
FARINA  
FLOUR  
FREMAL (BARLEY PRO)  
GOLDEN GRITS  
MALTOID (WHEAT FLAKES)  
PROMALT  
WARTEX  
WHEAT GRITS  
WHEATOSE

**5. BARLEY AND BARLEY PRODUCTS**

BARLEY  
BARLEY FLAKES  
BARLEY GRITS  
BARLEY MALT  
BARLYNE  
BLACK BARLEY  
BREW MEAL  
BREWERS AID  
BREWERS AID GROUND  
FORMAL MALT  
FROMALT  
PEARL BARLEY  
PERFECTION BARLEY  
STARNCO GRITS

**6. SORGHUM GRAIN AND SORGHUM GRAIN PRODUCTS**

KAFFAR (KAFFIR)  
MARIZONE  
MELLO GRITS  
MILO  
MILO GRITS  
MILO MAIZE  
TEX-O-MALT

**7. HOPS**

DRIHOPS  
HOPS  
PELLETS

**8. HOP EXTRACTS**

CANICO  
HOP CONCENTRATE  
HOP EXTENDER  
HOPESO  
HOPTONE  
HOPUION  
LUPULON  
MALTECON  
ULMAKIN

**9. HOP EXTRACT EQUIVALENT (POUNDS)**

**10. SUGAR AND SYRUPS**

ACME NO. 70 (CORN SUGAR)  
ALCOSE  
AMAIZE  
ARGO  
BEET SUGAR SYRUP  
BODEXT SYRUP  
BODY SUGAR  
BODY SYRUP

BRANDY SYRUP  
BREW SUGAR  
BRUTOSE  
CANE SUGAR  
CANE SUGAR RESIDUE  
CEROLOSE SUGAR (DEXTRIN)  
CLEARBREW  
CORN EXTRACT  
CORN SUGAR  
CORN SYRUP  
CORN SYRUP SOLIDS  
CREAMALT  
DEXTORA  
DEXTROSE  
DIACO  
DIAMALT  
DIASTATICE MALT  
DRYDOX CORN SUGAR  
EMKA MALT  
F.L. SYRUP  
F.M. SYRUP  
GLUCOSE SUGAR  
GRANULATED SUGAR  
HAMKE  
HAMMERSLAG  
HAURMALT  
HELBERG SYRUP  
HFCS  
HIGH FRUCTOSE CORN SYRUP  
HONEY  
HYDREX SYRUP  
INVERTOSE  
K.K. DEXTRINE  
K.K. DEXTRINE MALT  
KOSS SYRUP  
LIQUID ADJUNCT  
LIQUID CORN  
LIQUID DEXTROSE  
LODEX  
LOVUDEX  
MALCO SYRUP  
MALDEX  
MALT EXTRACT  
MALT EXTRACT SYRUP  
MALT FREE QUOTA SYRUP  
MALT SYRUP  
MALTO-DEXTRINE  
MALTOSE SUGAR  
MAPLE SYRUP  
MANIOCA SYRUP  
MAZAN  
MAZEREX

MELLO  
MOLASSES  
NECTORAL  
NECTROSE  
NEUDEX  
NEUDEX SYRUP  
NO. 12  
NULOMOLINE  
PACEX  
PALE MELLO  
PERFECTO  
PNMOSE  
QUOTE FREE SYRUP  
REFINERS SYRUP  
SPECIAL BREWING SYRUP  
SUCREME  
SUGAR  
SWECTOSE  
SYRUP SOLUTION  
SYRUP(S)  
TEMPOENE  
WAVERYLY

**11.FLAVORING PRODUCTS**  
(GALLONS/POUNDS)

**12.OTHER**

ANY OTHER MATERIALS NOT LISTED  
ABOVE THAT ARE EXTRACTED AND  
ALCOHOL PRODUCING FOR  
EXAMPLE:

CUBAN SWEET POTATOES  
IDA GRITS  
MAMIOCA  
MANDIOCA MEAL  
POTATO DEXTRINE  
POTATO FLOUR  
POTATO POWDER  
POTATO STARCH  
TAPIOCA  
UNREFINED GRANULAR  
TAPIOCA

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### **Explanation of Entries on Sample "Brewer's Report of Operations"**

1. These figures are carried forward from Line 33 of the previous report.
2. The brewer produced 2,000 barrels by fermentation. Note: Part 3 on the reverse needs to indicate amount of materials used to produce this beer.
3. The brewer removed 492 barrels of bulk beer to be racked and 2,286 barrels to be bottled. Note Items 10 and 11 below.  
  
The brewer had 11 barrels of kegged and 21.19 barrels of cased beer returned to the brewery.
5. The brewer racked 485 barrels of beer. This figure must match Line 25, Column (c). See Item 12, below.
6. The brewer bottled 2,241.01 barrels of beer. This figure must match Line 26, Column (e). See Item 13, below.
7. The brewer noted an overage of 3 barrels of kegged beer in the monthly inventory.
8. Total Lines 1 through 12 for each column in Line 13. This represents the total quantity to be accounted for in the month and should agree with the figures in Line 34.  
  
The brewer removed for consumption 1,275 barrels of kegged beer and 3,721.43 barrels of cased beer. This includes sales to distributors, employees, dock sales, charitable contributions and any other taxable removal.
10. Brewer tax-determined 852.02 barrels of beer for use in the tavern on brewery premises.
11. Brewer transferred 492 barrels of bulk beer from cellar operations to racking operations. This figure must match Line 6, Column (c). See Item 3, above.
12. Brewer transferred 2286 barrels of bulk beer from cellar operations to bottling operations. This figure must match Line 6, Column (e). See Item 3, above.
3. Brewer racked 485 barrels of beer. This figure must match Line 9, Column (d). See Item 4, above.
4. Brewer bottled 2,241 barrels of beer. This figure must match Line 10, Column (f). See Item 5, above.
5. The brewer destroyed 14 barrels of kegged and 21.19 barrels of cased beer.

## **Explanation of Entries on Sample "Brewer's Report of Operations"**

16. Brewer recorded a loss of 7 barrels in racking and 45 barrels in bottling. Explain any unusual losses in Part 5 – Remarks.
17. The monthly inventory showed a shortage of 24 barrels in kegged beer. Shortages must either be properly explained or taxpaid.
18. Line 33 equals Line 13 minus Lines 14 through 32. This represents the amount of beer on hand at the end of the reporting period. These figures will be transferred to Line 1 on the next report.
19. Line 34 is the sum of Line 14 through 33. The figures on Line 34 must match the figures on Line 13.
20. The brewer recorded the serial number, date filed, tax liability, adjustments and amount paid for each tax return for the month covered by the report.
21. The brewer used 4,076 pounds of hops and 241,594 pound of malted barley in production.

**Reconciliation Report of Operations to Tax Returns  
Jan-05**

Report of Operations

Removed for Consumption or Sale (bbis)		Tax Rate	Total Tax
Kegs	1275		
Cases	3721.43		
Tavern	852.02		
	<b>5848.45</b>	<b>7.00</b>	<b>40939.15</b>
<b>Less Returns as Offsets</b>			
Cases	32.19	7.00	225.33
			<b>40,713.82</b>

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**

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

Operations (a)	Cellar (b)	Racking		Bottling		Totals (g)
		Bulk (c)	Kege (d)	Bulk (e)	Case (f)	
<i>Additions to beer inventory (round your entries to the nearest second decimal)</i>						
<b>. On hand beginning of this report period</b>	<b>ON HAND FROM PREVIOUS REPORT #1</b>					
We produced by fermentation	#11					
We added water and other liquids in cellar operations	#11					
<b>. Beer received from racking and bottling</b>	#2					
Beer received from other brewers						
Beer received from cellars		#3				
Beer returned to our brewery						
Beer received from another brewery						
1. Racked			#5			
0. Bottled					#6	
1. Physical inventory disclosed an overage						
2.						
<b>13. Total additions to beer inventory</b>						<b>#7</b>
<i>Removals from beer inventory (round your entries to the nearest second decimal)</i>						
14. Removed for consumption or sale			#8 *Verify against Tax Return		#3 *Verify against Tax Return	
15. Tax determined for use at tavern on brewery premises	#8 *					
16. Removed without payment of tax for export	#9 ^		#9 ^Beer for export 1689's		#9 ^Beer for Export 1689's	
17. Removed without payment of tax as supplies (vessels, etc.)						
8. Removed without payment of tax for use in research or testing						
9. Removed without payment of tax to other breweries and distilling plants						
0. Beer unfit for sale removed for use in manufacturing						
1. Beer consumed on premises						
2. Beer transferred for racking	#3					
3. Beer transferred for bottling						
4. Beer returned to cellars		#2				
5. Beer racked		#5				
6. Beer bottled					#6	
7. Laboratory samples						
8. Beer destroyed at brewery						
9. Beer transferred to a distilled spirits plant						
0. Recorded losses, including theft						
1. Physical inventory disclosed a shortage			#10			#10
2.						
<b>33. On hand end of period</b>	<b>Transferred to Next Report</b>					
<b>34. Total beer</b>	<b>#7</b>					



### Helpful Hints in Preparing Form 5130.9, Brewer's Report of Operations

1. Check that Line 1, Part 1, agrees with Line 33, Part 1, of the previous month's report. On hand end of month should equal on hand beginning of month. The first report filed should have zero on hand.

2. Check that Line 4, Column (b), Part 1, agrees with Line 24, Part 1, Column (c) and (e). These totals equal the amount in Column (g).

3. Check that Line 6, Column (c), Part 1, agrees with Line 22, Column (b).

5. Check that Line 9, Column (d), Part 1, agrees with Line 25, Column (c), Part 1.

6. Check that Line 10, Column (f), Part 1, agrees with line 26, Column (e) Part 1.

7. Check that Line 13 and 34, Part 1, are mathematically correct and agree with each other. The figures in these two lines should be the same in all columns.

8. Check that the quantities reported on Line 14 and/or 15, Part 1 minus the quantity shown on Line 7, Part 1, agree with the total Tax Liability (Line 17) on the tax returns filed for the month.

9. If any beer is exported without payment of tax, the quantities reported on Line 16 & 17 Part 1 must equal the amount of barrels totaled on all Forms 1689, Beer for Exportation, for the month.

10. Check that shortages reported on Line 31, Columns (d) and (f), Part 1, are either properly explained and/or taxpaid.

11. If there are entries in Part 1, Line 2 and 3 or Part 4, Line 1, there should be entries in Part 3. When any beer or cereal beverages are produced the brewer must account for any products used in the production process. IE: 10 pounds of malt used, 50 hops used, etc. **This is reported in Part 3, Summary of Materials Used and Wort Produced.**

12. Please be sure that someone who has the authority to do so signs the monthly report and tax returns.

**Common Problems Found On The Brewer's Report of Operations**  
**ATF F 5130.9 (revised 8-2001)-all previous editions are obsolete**

The actual ATF forms must be used. "Home made" or computer-generated forms are not permitted unless a variance has been requested and granted.

- Do not use negative numbers on this form.
- If you need to make a correction to a previously filed report, you must clearly mark the top of the new report as "AMENDED".
- The reports must be filed timely even if no activity occurred at the brewery during the reporting period.
- All reporting is done in barrels (not gallons), unless otherwise noted. An example of an exception is in the "Summary of Materials Used", where some items are reported in pounds.
- The individual signing the report must have signing authority or a Power of Attorney on file with the National Revenue Center.
- **Who may use the Brewer's Report of Operations?** Any approved brewery or brewpub may use this form, but if you produce more than 5,000 barrels of beer per year or bottle or keg you beer for removal from your premises you *must* use this form.
- Line 15 "Beer tax determined for use in the tavern on brewery premise: is for the beer that is sold and served on the brewery premise. Tax is due on beer shown on this line.
- Line 21 "Beer consumed on premise" is only for the beer that is served on premise without a charge. For example, beer that is served in a tasting room after a tour and there is no charge of any type to the customer for the beer or the tour. No tax is due on beer shown on this line.
- Each line on the form of the form has a total column in column (g). Column (g) must be filled in if there is an entry on that line.
- Each column has a total line on Line 13 "Total additions to beer inventory" and Line 34 "Total beer". The appropriate column must be filled in on line 13, or if there is an entry in the column for removals, the appropriate block must be filled in on line 34.
- Please note that line 13 includes all additions to beer inventory, as well as on hand beginning of period. Line 34 included all removals, as well as on hand end of period.
- The totals on Line 13 must match the totals on Line 34. All beer included in the "Additions to beer inventory" must be accounted for in the "Removals from beer inventory".
- Line 33 "On hand end of period" must match Line 1 "On hand beginning of period" for the following month's/quarter's report.
- Part 3 "Summary of Materials Used and Wort Produced". This is where you will list the materials used to produce your product. They are classified as follows:
  - Hops in pounds in column (a)
  - Hops extract in pounds in column (b)
  - Hops extract equivalent in column (c)
  - Wort in barrels in column (d)

Specify the following general classifications in pounds in columns (e), (f), (g) and (h) as:

- Barley products
- Corn and Corn Products
- Sugar and Syrups
- Wheat and Wheat Products
- Flavoring Products
- Rice and Rice Products
- **Sorghum Grain and Sorghum Grain Products**

The actual ATF forms must be used. "Home made" or computer-generated forms are not permitted unless a variance has been requested and granted.

- Do not use negative numbers on this form.
- If you need to make a correction to a previously filed report, you must clearly mark the top of the new report as "AMENDED".
- The reports must be filed timely even if no activity occurred at the brewery during the reporting period.
- All reporting is done in barrels (not gallons), unless otherwise noted. An example of an exception is in the "Summary of Materials Used", where some items are reported in pounds.
- The individual signing the report must have signing authority or a Power of Attorney on file with the National Revenue Center.
- **Who may use the Brewer's Report of Operations?** Any approved brewery or brewpub may use this form, but if you produce more than 5,000 barrels of beer per year or bottle or keg you beer for removal from your premises you *must* use this form.
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- Each line on the form of the form has a total column in column (g). Column (g) must be filled in if there is an entry on that line.
- Each column has a total line on Line 13 "Total additions to beer inventory" and Line 34 "Total beer". The appropriate column must be filled in on line 13, or if there is an entry in the column for removals, the appropriate block must be filled in on line 34.
- Please note that line 13 includes all additions to beer inventory, as well as on hand beginning of period. Line 34 included all removals, as well as on hand end of period.
- The totals on Line 13 must match the totals on Line 34. All beer included in the "Additions to beer inventory" must be accounted for in the "Removals from beer inventory".
- Line 33 "On hand end of period" must match Line 1 "On hand beginning of period" for the following month's/quarter's report.
- Part 3 "Summary of Materials Used and Wort Produced". This is where you will list the materials used to produce your product. They are classified as follows:
  - Hops in pounds in column (a)
  - Hops extract in pounds in column (b)
  - Hops extract equivalent in column (c)
  - Wort in barrels in column (d)

**Form 5130.26, Brewpub Report of Operations  
27 CFR 25.297**

**Who May Use this Report:**

You may use this report if you produce less than 5000 barrels of beer per year and do not bottle or keg your beer.

**Heading:**

- Write in your Employer Identification Number (EIN) at the top of the page.
- Enter your Brewery Number, in the following format: BR-ST-AAA-### where ST is your state abbreviation, AAA is the approved abbreviation of the company name and ### is a one to five digit number.
- Enter the name of the brewery as shown on your Brewer's Notice, address and telephone number.
- Indicate the year and quarter the report covers.

**Part 1 – Cellar Operations:**

- The left-hand section shows additions to inventory.
- The right-hand section shows removals from inventory.
- Totals are entered in lines 8 and 17.

**Part 2 – Report Period Tax Payments:**

Include all tax payments for the quarter covered by the report.

**Part 3 – Summary of Materials Used and Wort Produced:**

Show use of materials for beer making.

**Signature:**

The person signing the form must have Power of Attorney or Signing Authority.

**Filing Dates:**

The Brewpub Report Form 5130.26 is due 15 days after the close of the quarter, i.e. by the 15<sup>th</sup> of April for the January through March report.

**How to File:**

The Brewer's Report of Operations may now be filed in two ways: via mail with the paper form or electronically with pay.gov. Pay.gov allows brewers to complete and submit reports and excise tax returns online. The electronic form is completed in the same manner as the manual form, but provides certain checks to help ensure the form is completed correctly.

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

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

Our Brewery Number is:  
**BR-5T-AAA-###**

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		Number of barrels	Removals from beer inventory		Number of barrels
1. Produced by fermentation	(1)	470.25	1. Beer tax determined for use in the tavern	(5)	466.25
2. We added water and other liquids in cellar operations			11. Beer transferred to other breweries or pilot brewery	(6)	3.75
3. Beer received from other brewers	(2)	2.00	12. Beer consumed on premises		
4. Beer returned to our brewery	(3)	0.50	13. Beer destroyed at brewery	(7)	0.50
5. Physical inventory disclosed an overage			14. Recorded beer losses, including theft (explain in remarks)	(8)	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)	(4)	472.75	17. Total removals from inventory (add rows 10 through 16)	(9)	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)	(10)	2.00

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

Return Serial Number	Date Filed	Tax Liability	Adjustments	Amount Paid
(11) 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	(12) 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.

**John Smith**

Owner

4/4/05

Signature

Title

Date

### **Explanation of Entries on Sample "Brewpub Report of Operations"**

1. The brewpub produced 470.25 barrels of beer for the quarter.
2. The brewpub received 2 barrels of beer from another brewer of the same owner.
3. One half barrel was returned to the brewery. This beer was destroyed and reported in Line 13. See item 7 below.
4. Line 8 is the total of Lines 1 through 7.
5. The brewpub tax determined 466.25 barrels for use in the tavern.
6. The brewpub transferred 3.75 barrels to another brewery of the same owner.
7. The brewpub destroyed 0.5 barrels at the brewery. This beer was returned to the brewery and reported on Line 4. See item 3 above.
8. The brewpub lost 2.25 barrels of beer, which must be explained in the remarks section.
9. Line 17 is the total of Lines 10 through 16.
10. Line 18 indicates an adjustment of 2 barrels from a previous reporting period. This must be explained in Part 5 – Remarks.
11. The brewpub has filled in all required information for the tax returns covered by this reporting period.
12. The brewpub used 576 pounds of hops, 25,295 pounds of barley and 3720 pounds of wheat in production of their beer.





# *Pay.Gov*



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**What is Pay.gov?**

- Website
  - ◆ File Tax Returns
  - ◆ Pay Taxes
  - ◆ File Operational Reports
- Safe
- Efficient
  - ◆ User receives a confirmation number

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**Why should I use Pay.gov?**

A black and white illustration of a person sitting at a desk, looking at a computer monitor. The person is resting their head on their hand, suggesting a state of thought or concentration. The illustration is positioned in the lower right corner of the slide.

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**PAY.GOV**

- **Will help reduce the telephone calls to complete or correct a form**
- **Can help save time, money, and energy**
- **Can help with amending forms**
- **Can help with penalties and interest**



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**Is the system secure?**

- Uses the same systems banks use to transfer their money
  - ◆ Automated Clearing House (ACH)
  - ◆ FedWire

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**Did I tell you it is FREE?**

You can use the system for

***FREE***

There is no fee.

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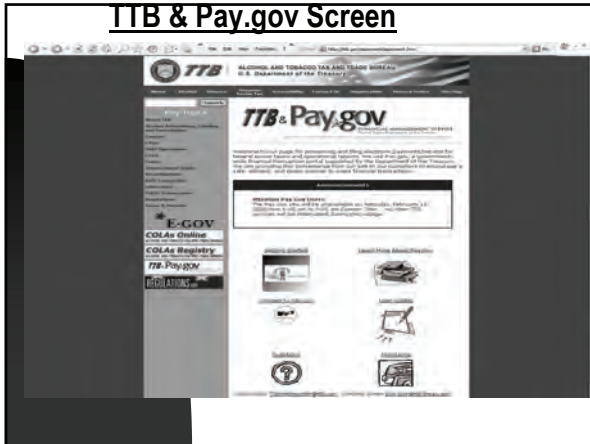
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### TTB & Pay.gov Screen




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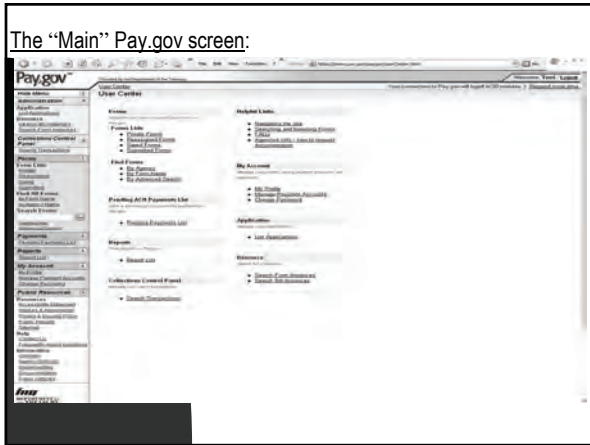
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### The "Main" Pay.gov screen:




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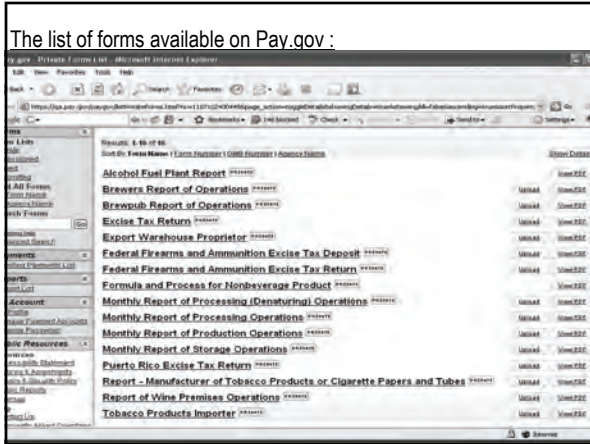
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### The list of forms available on Pay.gov :




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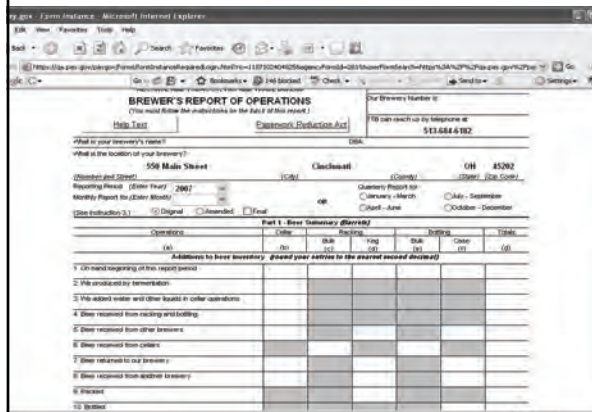
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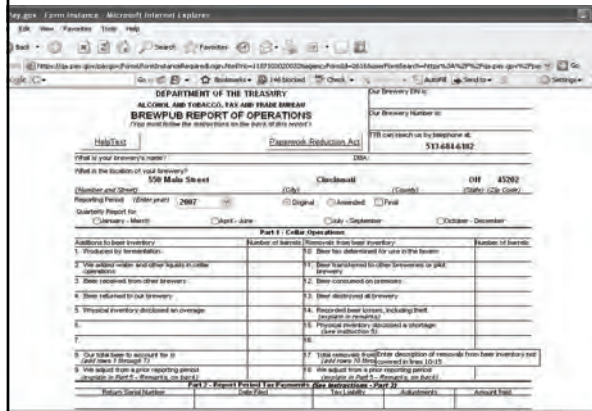
## Saved and Submitted Forms



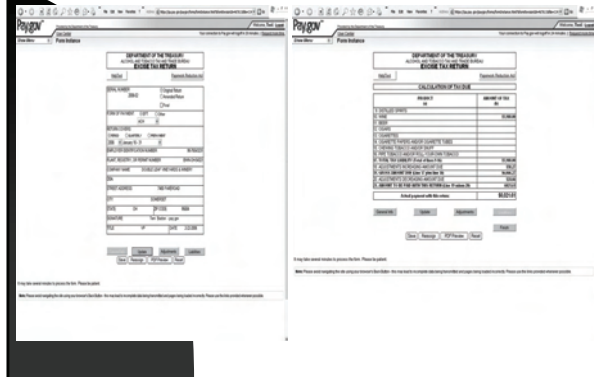
## Brewer's Report of Operations



## Brewpub Report of Operations



The Alcohol and Tobacco Excise Tax Return form on Pay.gov :



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## How do I enroll?

Complete an Alcohol & Tobacco Tax and Trade Bureau (TTB) User Agreement  
User Agreements can be found at:  
([http://www.ttb.gov/epayment/user\\_agreement.pdf](http://www.ttb.gov/epayment/user_agreement.pdf))



Complete the form with the requested information, including signature and date, to obtain a User ID and password

You may sign up for multiple Permit/Registry numbers with each agreement.

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## Where do I send my form?

Mail the user agreement to:  
Alcohol and Tobacco Tax and Trade Bureau (TTB)  
Attn: Pay.Gov  
550 Main Street, Room 8002  
Cincinnati, OH 45202



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## What happens next?

- The individual enrolling must have signing authority for the company.
- Pay.gov then sends you a User Identification (ID) within two weeks via e-mail.
- If you do not receive your User ID and password within that period, contact us at 1-877-882-3277 or [pay.gov@ttb.gov](mailto:pay.gov@ttb.gov).

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## Where do I go for help?

- For assistance in completing the User Agreement or questions about Pay.gov, you can access the system via the TTB web site at <http://www.ttb.gov/epayment.htm>.
- *Macintosh Users: Are not supported at this time.*
- You may also obtain information and help at these addresses:
  - **By mail:** Alcohol and Tobacco Tax and Trade Bureau  
Attn: Pay.gov  
550 Main Street - Room 8002  
Cincinnati, OH 45202
  - **By Telephone:** 1-877-TTB-FAQS (882-3277)
  - **By e-mail:** [Pay.gov@ttb.gov](mailto:Pay.gov@ttb.gov)

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