

2009 TTB Expo Presentation

# Wine Premises Reports

Presented by

Martha Tebbenkamp and Karen Proetz

Trade Investigations Division



# Overview

- TTB F 5120.17, Report of Wine Premises Operations
  - Completion Tips
  - Filing Dates
  - Compliance Concerns

# Production Operations

- Materials received and used:
  - Grapes or other materials
  - Juice, concentrate, spirits, sugar, bulk wine
- Materials used for wine production or other operations
- Juice held in fermenters
- Wine produced, blended, received in bond

# Bottled Wine Operations

- Received in bond
- Bottled or packed
- Transferred in bond and other non-taxable removals
- Taxably removed

**PART IV - SUMMARY OF MATERIALS RECEIVED AND USED**

ITEM	GRAPE MATERIAL				MATERIALS OTHER THAN GRAPE <i>(Pounds or Gallons)</i>			SUGAR	
	GRAPES		JUICE <i>(Gallons)</i> <i>(c)</i>	CONCENTRATE <i>(Gallons)</i> <i>(d)</i>				DRY <i>(Pounds)</i> <i>(h)</i>	LIQUID <i>(Gallons)</i> <i>(i)</i>
	UNCRUSHED <i>(Pounds)</i> <i>(a)</i>	FIELD CRUSHED <i>(Gallons)</i> <i>(b)</i>							
1 <b>ON HAND BEGINNING OF PERIOD</b>									
2 RECEIVED									
3 JUICE OR CONCENTRATE PRODUCED									
4 TOTAL									
5 USED IN WINE PRODUCTION									
6 USED IN JUICE OR CONCENTRATE PRODUCTION									
7 USED IN ALLIED PRODUCTS									
8 REMOVED									
9 <b>ON HAND END OF PERIOD</b>									
10 TOTAL									

**1**

# Part IV — Summary of Materials Received and Used

PART IV - SUMMARY OF MATERIALS RECEIVED				
ITEM	GRAPE MATERIAL			
	GRAPES		JUICE (Gallons) (c)	CONCENTRATE (Gallons) (d)
	UNCRUSHED (Pounds) (a)	FIELD CRUSHED (Gallons) (b)		
1	ON HAND BEGINNING OF PERIOD			
2	RECEIVED			
3	JUICE OR CONCENTRATE PRODUCED			
4	TOTAL			
5	USED IN WINE PRODUCTION			
6	USED IN JUICE OR CONCENTRATE PRODUCTION			
7	USED IN ALLIED PRODUCTS			
8	REMOVED			
9	ON HAND END OF PERIOD			
10	TOTAL			

1

# Part IV — Summary of Materials Received and Used

AND USED				
MATERIALS OTHER THAN GRAPE <i>(Pounds or Gallons)</i>			SUGAR	
			DRY <i>(Pounds)</i>	LIQUID <i>(Gallons)</i>
<i>(e)</i>	<i>(f)</i>	<i>(g)</i>	<i>(h)</i>	<i>(i)</i>

1

# Part VII — In Fermenters End of Period (Gallons)

2

PART VII - IN FERMENTERS END OF PERIOD (GALLONS)						
	(a)	(b)	(c)	(d)	(e)	TOTAL
1 IN FERMENTERS (ESTIMATED QUANTITY OF LIQUID)						

27 CFR 24.176(b)



# 3

## Part I, Section A — Bulk Wine

PART I - SUMMARY OF WINES IN BOND (GALLONS)						
ITEM	ALCOHOL CONTENT BY VOLUME			ARTIFICIALLY CARBONATED WINE (d)	SPARKLING WINE (e)	HARD CIDER (f)
	NOT OVER 14 PERCENT (a)	OVER 14 TO 21 PERCENT (INCLUSIVE) (b)	OVER 21 TO 24 PERCENT (INCLUSIVE) (c)			
<b>SECTION A - BULK WINES</b>						
1. ON HAND BEGINNING OF PERIOD	Same as the Ending On Hand, Previous Period					
2. PRODUCED BY FERMENTATION					BF BP	
3. PRODUCED BY SWEETENING						
4. PRODUCED BY ADDITION OF WINE SPIRITS						
5. PRODUCED BY BLENDING						
6. PRODUCED BY AMELIORATION	Additions to the Bulk Inventory					
7. RECEIVED IN BOND						
8. BOTTLED WINE DUMPED TO BULK						
9. INVENTORY GAIN						
10.						
11.						
12. <b>TOTAL</b>						
13. BOTTLED					BF BP	
14. REMOVED TAXPAID						
15. TRANSFERS IN BOND						
16. REMOVED FOR DISTILLING MATERIAL						
17. REMOVED TO VINEGAR PLANT						
18. USED FOR SWEETENING						
19. USED FOR ADDITION OF WINE SPIRITS						
20. USED FOR BLENDING						
21. USED FOR AMELIORATION	Removals from the Bulk Inventory					
22. USED FOR EFFERVESCENT WINE						
23. USED FOR TESTING						
24.						
25.						
26.						
27.						
28.						
29. LOSSES (OTHER THAN INVENTORY)						
30. INVENTORY LOSSES						
31. ON HAND END OF PERIOD	Carried over to the next report, Section A Line 1					
32. <b>TOTAL</b>						

3a

3b

# Additions to Bulk Wine Summary, Part I Section A

<b>PART I - SUMMARY OF WINES IN BOND (GALLONS)</b>						
ITEM	ALCOHOL CONTENT BY VOLUME			ARTIFICIALLY CARBONATED WINE (d)	SPARKLING WINE (e)	HARD CIDER (f)
	NOT OVER 14 PERCENT (a)	OVER 14 TO 21 PERCENT (INCLUSIVE) (b)	OVER 21 TO 24 PERCENT (INCLUSIVE) (c)			
<b>SECTION A - BULK WINES</b>						
1. ON HAND BEGINNING OF PERIOD						
2. PRODUCED BY FERMENTATION <sup>1/</sup>					BF*	
					BP**	
3. PRODUCED BY SWEETENING						
4. PRODUCED BY ADDITION OF WINE SPIRITS						
5. PRODUCED BY BLENDING <sup>4/</sup>						
6. PRODUCED BY AMELIORATION						
7. RECEIVED IN BOND						
8. BOTTLED WINE DUMPED TO BULK						
9. INVENTORY GAIN						
10.						
11.						
12. <b>TOTAL</b>						

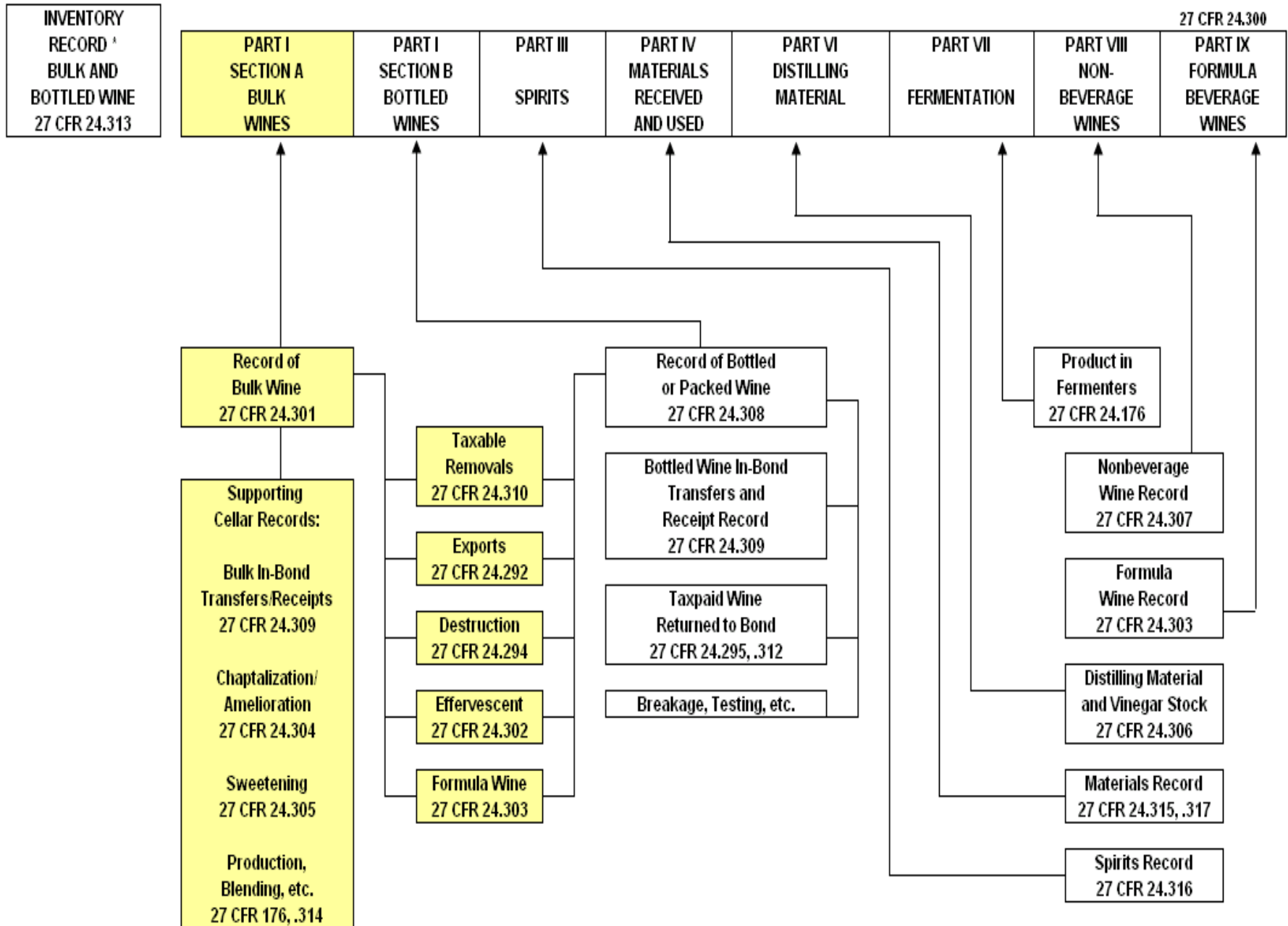
3a

# Depletions from Bulk Wine Summary, Part I Section A

						BF*
						BP**
13. BOTTLED <sup>2/</sup>						
14. REMOVED TAXPAID						
15. TRANSFERS IN BOND						
16. REMOVED FOR DISTILLING MATERIAL						
17. REMOVED TO VINEGAR PLANT						
18. USED FOR SWEETENING						
19. USED FOR ADDITION OF WINE SPIRITS						
20. USED FOR BLENDING <sup>4/</sup>						
21. USED FOR AMELIORATION						
22. USED FOR EFFERVESCENT WINE						
23. USED FOR TESTING						
24.						
25.						
26.						
27.						
28.						
29. LOSSES (OTHER THAN INVENTORY)						
30. INVENTORY LOSSES						
31. ON HAND END OF PERIOD						
32. <span style="float: right;">TOTAL</span>						

3b

# FORM 5120.17 - REPORT OF WINE PREMISES OPERATIONS



# Completion Rules — Bulk

- On Hand Beginning and End of Period
- Produced by Fermentation
- Produced by – Used for Sweetening, Addition of Wine Spirits, Amelioration
- Produced by – Used for Blending
- Received – Transferred in Bond
- Bottled Wine Dumped to Bulk

## Completion Rules — Bulk (Continued)

- Bottled
- Removed Taxpaid
- For Distilling Material or to Vinegar Plant
- Used for Effervescent Wine
- Used for Testing
- Losses (other than inventory)
- Inventory Losses

# Write-In Lines — Bulk

- **Additions:**

- Change of Tax Class
- Slurry Gain
- Recovered from Lees
- Formula Wine Produced

- **Depletions:**

- Change of Tax Class
- Used for Formula Wine Production
- Exported
- Returned to Fermenter
- Used for Non-Beverage Wine
- Removed to DM or VS Account
- Destroyed

# Part I, Section B — Bottled Wine

SECTION B - BOTTLED WINE							
1.	ON HAND BEGINNING OF PERIOD	Same as the Ending On Hand, Previous Period					
2.	BOTTLED					BF	
						BP	
3.	RECEIVED IN BOND	Additions to the Bottled Inventory					
4.	TAXPAID WINE RETURNED TO BOND						
5.							
6.							
7.	<b>TOTAL</b>						
8.	REMOVED TAXPAID	<div style="border: 2px solid black; border-radius: 50%; width: 60px; height: 60px; display: flex; align-items: center; justify-content: center; margin: 0 auto;"> <span style="font-size: 2em; font-weight: bold;">4</span> </div>					
9.	TRANSFERRED IN BOND						
10.	DUMPED TO BULK						
11.	USED FOR TASTING						
12.	REMOVED FOR EXPORT						
13.	REMOVED FOR FAMILY USE						
14.	USED FOR TESTING						
15.							
16.							
17.							
18.	BREAKAGE	Removals from the Bottled Inventory					
19.	INVENTORY SHORTAGE						
20.	ON HAND END OF PERIOD	Carried over to the next report, Section B Line 1					
21.	<b>TOTAL</b>						



# Additions to Bottled Wine Summary, Part I Section B

SECTION B - BOTTLED WINE							
1. ON HAND BEGINNING OF PERIOD							
2. BOTTLED <sup>2/</sup>						BF*	
						BP**	
3. RECEIVED IN BOND							
4. TAXPAID WINE RETURNED TO BOND							
5.							
6.							
7. <span style="float: right;">TOTAL</span>							

4a

# Depletions from Bottled Wine Summary, Part I Section B

8. REMOVED TAXPAID						
9. TRANSFERRED IN BOND						
10. DUMPED TO BULK						
11. USED FOR TASTING						
12. REMOVED FOR EXPORT						
13. REMOVED FOR FAMILY USE						
14. USED FOR TESTING						
15.						
16.						
17.						
18. BREAKAGE						
19. INVENTORY SHORTAGE <sup>3/</sup>						
20. ON HAND END OF PERIOD						
21. <span style="float: right;">TOTAL</span>						

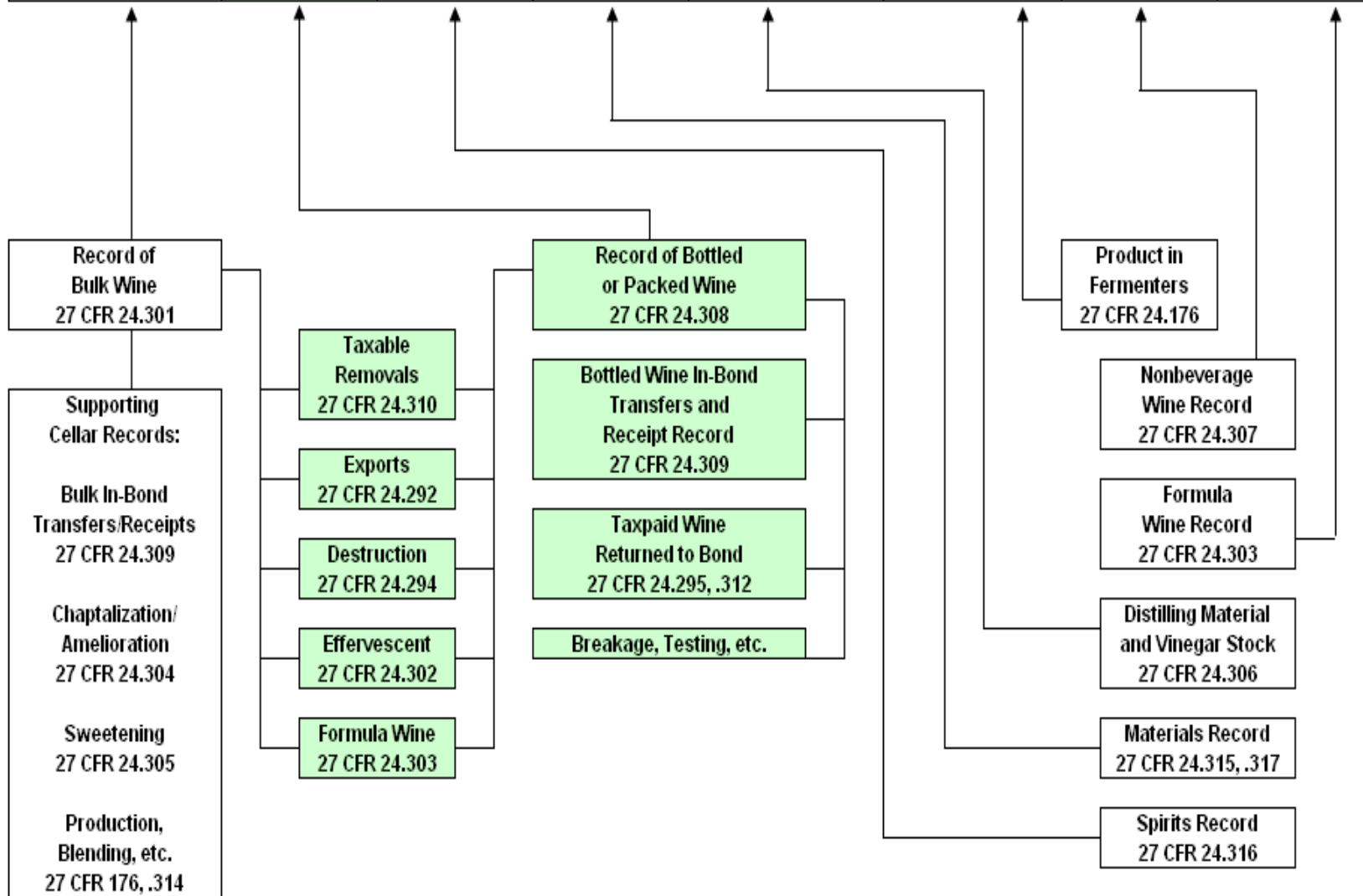
4b

# FORM 5120.17 - REPORT OF WINE PREMISES OPERATIONS

27 CFR 24.300

**INVENTORY  
RECORD <sup>^</sup>  
BULK AND  
BOTTLED WINE  
27 CFR 24.313**

<b>PART I SECTION A BULK WINES</b>	<b>PART I SECTION B BOTTLED WINES</b>	<b>PART III SPIRITS</b>	<b>PART IV MATERIALS RECEIVED AND USED</b>	<b>PART VI DISTILLING MATERIAL</b>	<b>PART VII FERMENTATION</b>	<b>PART VIII NON- BEVERAGE WINES</b>	<b>PART IX FORMULA BEVERAGE WINES</b>
--	---	-----------------------------	--	--	----------------------------------	--	---



<sup>^</sup> An inventory is required on June 30 for proprietors filing Monthly or Quarterly Reports and December 31 if filing Annual Reports.

# Completion Rules — Bottled

- On Hand Beginning and End of Period
- Amount Bottled
- Removed Taxpaid
- Taxpaid Wine Returned to Bond
- Received – Transferred in Bond
- Dumped to Bulk

# Completion Rules — Bottled (Continued)

- Used for Tasting, Testing
- Exported
- Removed for Family Use
- Breakage
- Inventory Shortages

# Write-In Lines — Bottled

- **Additions:**
  - Inventory Gain
- **Depletions:**
  - Destroyed

# Part III — Summary of Distilled Spirits

PART III - SUMMARY OF DISTILLED SPIRITS (Proof Gallons)								
ITEM	WINE SPIRITS				FOR PREPARATION OF DOSAGES OR ESSENCES (e)	DISTILLATES CONTAINING ALDEHYDES		SPIRITS FOR USE IN NON BEVERAGE WINES (h)
	FOR ADDITION TO WINE					(f)	(g)	
	GRAPE (a)	(b)	(c)	(d)		(f)	(g)	
1 ON HAND BEGINNING OF PERIOD								
2 RECEIVED								
3 INVENTORY GAIN								
4 TOTAL								
5 USED								
6 TRANSFERRED TO COLUMN (e)								
7								
8 LOSSES								
9 ON HAND END OF PERIOD								
10 TOTAL								

**5**

# Part VI — Summary of Distilling Material and Vinegar Stock

PART VI - SUMMARY OF DISTILLING MATERIAL AND VINEGAR STOCK (Gallons)				
ITEM	DISTILLING MATERIAL		VINEGAR STOCK	
	<i>(a)</i>	<i>(b)</i>	<i>(c)</i>	<i>(d)</i>
1 ON HAND BEGINNING OF PERIOD (Storage Tanks)				
2 PRODUCED				
3 RECEIVED FROM OTHER BONDED WINE PREMISES				
4				
5 <b>TOTAL</b>				
6 REMOVED TO DISTILLED SPIRITS PLANTS				
7 REMOVED TO OTHER BONDED WINE PREMISES				
8 REMOVED TO VINEGAR PLANTS				
9				
10 ON HAND END OF PERIOD (Storage Tanks)				
11 <b>TOTAL</b>				

6



# Part VIII — Summary of Nonbeverage Wines

Part VII - SUMMARY OF NONBEVERAGE WINES (Gallons)				
	ITEM	NOT OVER 14 PERCENT ALCOHOL (a)	OVER 14 TO 21 PERCENT ALCOHOL (Inclusive) (b)	TOTAL (c)
1	PRODUCED			
2	WITHDRAWN			

7

# Part IX —Special Natural Wines and 24.218 Wines

PART IX - SPECIAL NATURAL WINES AND 27 CFR 24.218 WINES (Gallons)							
ITEMS	VERMOUTH <i>(a)</i>	OTHER SPECIAL NATURAL WINES				TOTAL (cols.a, b, c, d and e) <i>(f)</i>	27 CFR 24.218 WINES <i>(g)</i>
		NOT OVER 14 PERCENT ALCOHOL <i>(b)</i>	OVER 14 TO 21 PERCENT ALCOHOL <i>(c)</i>	ARTIFICIALLY CARBONATED <i>(d)</i>	SPARKLING <i>(e)</i>		
1 PRODUCED							
2 TAXABLE REMOVALS							
3 ON HAND END OF PERIOD							

8

# Annual Inventory Results

- Inventory Dates:
  - June 30, unless TTB is notified of another date
  - December 31, if reporting annually
- Reported on TTB Form 5120.17 **when a complete inventory is taken**

# Annual Inventory Results

- Bulk Wine – Section A
  - Line 9 – Inventory Gains
  - Line 30 – Inventory Losses
- Bottled Wine — Section B
  - Line 5 or 6 – Inventory Gains
  - Line 19 – Inventory Shortage

# Practical Exercise

Place the figures given on Page 16 onto the blank report — TTB F 5120.17.

# Filing the Report

- Due 15 days after the close of the reporting period
- Filing periods are Monthly, Quarterly, Annually, or as needed
- Not submitted unless reportable operations occurred during period
- May be filed on paper or using Pay.Gov

# Annual and Quarterly Filing

- **Annual:**

- Must file an annual tax return, if any
- Inventory will not exceed 20,000 gallons at any time
- Written intent is filed with NRC

- **Quarterly:**

- Must file quarterly tax returns, if any
- Inventory will not exceed 60,000 gallons at any time
- Written intent is filed with NRC

# Compliance Concerns

- Reports are not filed, or are filed late
- Entries do not balance
- Negative entries
- Bottled wine shortages are not taxpaid
- Claims are not filed for excessive bulk inventory shortages



# More Information

- [www.ttb.gov](http://www.ttb.gov)
  - On the Wine page, go to the “New Guide to Form 5120.17”

# Summary

- Records document:
  - Wine Production
  - Bottling Operations
  - Taxable and Non-Taxable Removals
  - Inventory
- Records are summarized on:
  - Report of Wine Premises Operations  
TTB F 5120.17

# Contact Information

- Recordkeeping:
  - Contact a local TTB office
- Report — TTB F 5120.17:
  - Contact the NRC Wine Tax Unit:
    - E-mail: [ttbwine@ttb.gov](mailto:ttbwine@ttb.gov)
    - Phone: (513) 684-7151
- Pay.Gov