

2009 TTB Expo Presentation

Monthly Reports for Industrial Distilled Spirits Plants

Presented by
Cindy Doerflein
National Revenue Center



Overview

- Production Report TTB F 5110.40
- Storage Report TTB F 5110.11
- Processing Report TTB F 5110.28
- Processing (Denaturing) Report
TTB F 5110.43

Monthly Reports

- Required reports shall be prepared as of the end of the applicable month being reported; original shall be submitted to National Revenue Center (NRC) and a copy retained by proprietor; reports may also be filed electronically at Pay.gov
- All reports required shall be prepared and submitted not later than the 15th day of the month following the close of the reporting period
- Complete monthly reports using daily records or summary records where applicable

Monthly Reports (Continued)

- Important: If you have no activity during any month, you must still file the required reports showing zero
- Double check your reports to make sure all information is stated correctly before submitting to NRC; otherwise you will be contacted by NRC for corrections
- Once you receive your approved Permit to Operate you must begin submitting monthly reports

TTB F 5110.40
Production Report

Production Report

- TTB F 5110.40:
 - When are you required to file this report?
 - What information is called for on this report?

Production Report (Continued)

- An Industrial Distilled Spirits Plant (DSP) is required to file this report if they are qualified as a distiller on their permit and registration

Production Report (Continued)

OMB No. 1513-0047 (09/30/2009)

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) MONTHLY REPORT OF PRODUCTION OPERATIONS (PREPARE IN DUPLICATE. SEE INSTRUCTIONS BELOW)	1. NAME OF PROPRIETOR Name of Company	2. EIN	3. MONTH AND YEAR MM/YR
	4. LOCATION OF PLANT Address		5. PLANT NUMBER OSP Registry #

PART I - TRANSACTIONS

TRANSACTION (a)	PROOF GALLONS										
	WHISKY		BRANDY		RUM (f)	GIN (g)	VODKA (h)	ALCOHOL AND SPIRITS		OTHER (Identify) (k)	TOTAL (l)
	160° AND UNDER (b)	OVER 160° (c)	110° AND UNDER (d)	OVER 110° (e)				190° AND OVER (Distillation Proof) (i)	UNDER 190° (Distillation Proof) (j)		
1. TAX PAYMENT	Tax Payments included on excise tax return(s)										
2. USE OF U.S.	Removals to U.S. Gov't Agencies under 19.538										
3. HOSPITAL, SCIENTIFIC, OR EDUCATIONAL USE ¹											
4. EXPORT	Direct exportation. Exports at lines 4-7 covered by TTB F 5100.11										
5. TRANSFER TO FOREIGN TRADE ZONE	Trasnferred to Foreign Trade Zone										
6. TRANSFER TO CMBW											
7. USE AS SUPPLIES ON VESSELS OR AIRCRAFT											
8. USE IN WINE PRODUCTION											

UNITED STATES GOVERNMENT

Production Report (Continued)

9. ENTERED IN PROCESSING ACCOUNT	Equal to or less than 2(c) on Processing Report TTB F 5110.28
10. ENTERED FOR TRANSFER IN BOND	Most have approved TTB F 5100.16 to transfer
11. ENTERED IN STORAGE ACCOUNT	Same as or less than line 2 on Storage Report TTB F 5110.11
12. WITHDRAWN FOR RESEARCH, DEVELOPMENT, OR TESTING?	Withdrawn for research under 27 CFR 19.702
13.	
14. PRODUCED (Total, Lines 1 through 13)	14(i) will equal Part II
15. RECEIVED FOR REDISTILLATION?	Redistillation ONLY – may come from processing or storage accounts
16. ⁴	
17. PHYSICAL INVENTORY- END OF CALENDAR QUARTER	Quarterly Physical Inventory per 27 CFR 19.329
(a) RECEIVED FOR REDISTILLATION?	
(b) UNFINISHED SPIRITS	

Production Report (Continued)

PART II - PRODUCTION OF ALCOHOL AND
SPIRITS OF 100° OR MORE OF PROOF,
BY KIND OF MATERIAL USED

KIND OF MATERIAL (a)	PROOF GALLONS (b)
1. GRAIN	
2. FRUIT	
3. MASSES	
4. ETHYL SULFATE	
5. ETHYLENE GAS	
6. SULPHITE LIQUORS	
7. FROM REDISTILLATION	
8.	

Lines 1-8 = 14(i)
On Part I

Production Report (Continued)

Used for
Whiskey
ONLY –
Will be left
blank for
Industrial DSP

PART II - PRODUCTION OF WHISKY BY KIND AND COOPERAGE USED			
KIND (a)	PROOF GALLONS NEW COOPERAGE (b)	PROOF GALLONS USED COOPERAGE (c)	PROOF GALLONS DEPOSITED IN TANKS (d)
1. BOURBON			
2. CORN			
3. RYE			
4. LIGHT			
5.			
6.			
7.			
8.			

Production Report (Continued)

PART IV - PRODUCTION OF BRANDY BY KIND

Will be blank
For Industrial DSP

KIND (a)	PROOF GALLON (b)
1. GRAPE BRANDY	
2. ALL OTHER BRANDY	
3. NEUTRAL GRAPE BRANDY	
4. ALL OTHER NEUTRAL BRANDY	
5.	
6.	
7.	
8.	

Production Report (Continued)

Used for
Redistillation
ONLY

PART V - USED IN REDISTILLATION	
KIND OF SPIRITS ^a (a)	PROOF GALLON (b)
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

Production Report (Continued)

PART VI - MATERIALS USED				
KIND (a)	USED IN PRODUCTION OF DISTILLED SPIRITS		USED IN MANUFACTURE OF SUBSTANCES OTHER THAN DISTILLED SPIRITS, IN PROCESSES YIELDING DISTILLED SPIRITS AS A BY-PRODUCT	
	POUNDS (b)	GALLONS (c)	POUNDS (d)	GALLONS (e)
GRAIN AND GRAIN PRODUCTS				
1. CORN				
2. RYE				
3. MALT				
4. WHEAT				
5. SORGHUM GRAIN				
6. BARLEY				
7.				
8.				
FRUIT AND FRUIT PRODUCTS				
9. GRAPE				
10.				
11.				
12.				
13.				
14.				
CANE AND CANE PRODUCTS				
15. MOLASSES				
16.				
17.				
18.				
OTHER MATERIALS				
19. ETHYL SULFATE				
20. ETHYLENE GAS				
21. SULPHITE LIQUORS				
22. BUTANE GAS				
23.				
Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete and is supported by true, correct, and complete commercial records which are available for inspection.				
DATE		PROPRIETOR	BY (Signature and title)	

List type
Of Materials
Used in
Production

Signed by
Person with
Authority

TTB F 5110.11
Storage Report

Storage Report

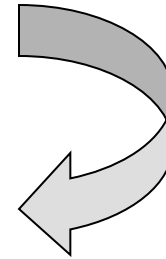
- TTB F 5110.11:
 - When are you required to file this report?
 - What information should be on this report?

Storage Report (Continued)

- If you are an Industrial DSP with the operation of a warehouseman on your permit and registration you are required to file this report

Storage Report (Continued)

Need to complete a separate form for each



MM/YY

Name

EIN

Address

DSP Registry #

TRANSACTIONS		WHISKY*		BRANDY		PROOF GALLONS			ALCOHOL AND SPIRITS		OTHER (Identify)	WINE (Proof gallons)	TOTAL
(a)	DISTILLED AT 150° AND UNDER (b)	DISTILLED AT OVER 150° (c)	DISTILLED AT 170° AND UNDER (d)	DISTILLED AT OVER 170° (e)	RUM (f)	GIN (g)	VODKA (h)	150° AND OVER (i)	UNDER 150° (j)	(k)	(l)	(m)	
1. On hand first of month													
2. Deposited in bulk storage ¹													
3. Received from Customs custody													
4. Returned to bulk storage													
5.													
6. TOTAL (Lines 1 through 5)													

Amounts must agree with previous on hand end of month line 23

Amount deposited into bulk storage (includes Line 11 from Production Report F 5110.40)

Imported spirits released from customs for deposit into storage account

Spirits returned under the provisions of Part 19, Subpart U

Inventory gains, if any

Totals must equal Line 24 of this form

For Spirits Released from Customs see 19.481-19.487

Storage Report (Continued)

7. Taxpaid	Include on excise tax return(s) for the month									
8. Use of the United States	For use by U.S. Government Agency under 19.538									
9. Hospital, scientific, educational use ²	Withdrawals under 19.536 Must get copy of User's Permit									
10. Export	Direct Exportation. All exports on lines 10-13, 15 covered by TTB F 5100.11.									
11. Transfer to foreign-trade zone	Transferred to FTZ									
12. Transfer to CBOW										
13. Use as supplies on vessels and aircraft										
14. Transfer to bonded winery										
15. Transfer to CBW										
18. Research, development, or testing ²	Withdrawn for research under 27 CFR 19.702									

Storage Report (Continued)

17. Transferred to processing account	Should be included at line 2 of TTB F 5110.28 Processing Report
18. Transferred to production account ¹	Include at Line 15 of Production Report TTB F 5110.40 except alcohol for fuel use from Customs custody. Line 19-must be covered by a 5100.16
19. Transferred to other bonded plant	
20. Destroyed	Voluntary Destruction –per 19.691
21.	
22. Other Losses ²	Recorded losses for the month
23. On hand end of month	On hand end will equal on hand beginning (Line 1) of next month
24. TOTAL (Lines 7 through 23)	Column totals must equal totals at line 6 of this form

FOOTNOTES

¹From production or by transfer in bond.

²Does not include spirits withdrawn for experimental or research use under 26 U.S.C. 5312; such spirits should be reported and identified at Line 21.

³Withdrawals under 26 U.S.C. 5214(a)(10) or 5373(b)(4).

⁴In the case of Imported spirits or spirits from Puerto Rico and the U.S. Virgin Islands, applicable only to spirits of 195 degrees or more of proof.

⁵Includes only losses determined at the time of:
(1) withdrawal

(2) dumping for mingling, or
(3) emptying or inventorying storage tanks

⁶Includes domestic whiskey distilled at over 160° Proof. In col. (c). All other whiskey should be reported in col. (b).

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

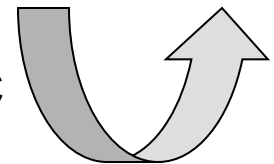
DATE

PROPRIETOR

BY: (Signature and Title)

TTB F 5110.11 (08/2008)

Signed and dated by person
with authority on file with NRC



TTB F 5110.28
Processing Report

Processing Report

- TTB F 5110.28:
 - When are you required to file this report?
 - What information should be on this form?

Processing Report (Continued)

- If you are an Industrial DSP with operations of a processor who denatures or manufactures articles on your permit and registration you will need to file this report
- **PROCESSING ACCOUNT** — where spirits that are used for denaturation or in the manufacture of articles must be recorded

Processing Report (Continued)

OMB No. 1513-0041 (11/30/2010)

<p style="text-align: center;">DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) MONTHLY REPORT OF PROCESSING OPERATIONS</p>	<p>1. PLANT NUMBER DSP Registry #</p>	<p>2. MONTH AND YEAR MM/YY</p>
<p>1. Every proprietor engaged in processing operations must prepare this form each month in duplicate. 2. The proprietor must forward the original to the Director, National Revenue Center, on or before the 15th day of the month following the month for which prepared. 3. The copy is to be kept on file by the proprietor.</p>	<p>3. NAME OF PROPRIETOR Name</p>	
<p>4. LOCATION OF PLANT Address</p>	<p>5. Employer Identification Number (EIN) EIN</p>	

Processing Report (Continued)

PART I - BULK INGREDIENTS		
TRANSACTION (a)	WINE (Proof gallons) (b)	SPIRITS (Proof gallons) (c)
1. ON HAND FIRST OF MONTH	Equals on hand end (line 25) from previous month	
2. RECEIVED (Other than line 3)	Include amts from Line 9 on Production & Line 17 on Storage	
3. ALCOHOL FOR FUEL USE RECEIVED FROM CUSTOMS CUSTODY		
4. ALCOHOL FLAVOR MATERIALS DUMPED		
5. WINE MIXED WITH SPIRITS		
6. DUMPED FOR FURTHER PROCESSING	Should equal amts on 40(b) & (c) on Part II	
7. GAINS	Report inventory gains here.	
8. TOTAL - LINES 1 THROUGH 7	Must equal Line 26 of Part I	

Processing Report (Continued)

Must equal Part II line 28

Included on line 2 of F 5110.43 along with added denaturants

Must have F 5100.16 Transfer in bond on file **Bulk Only**

9. BOTTLED OR PACKAGED		
10. WINE MIXED WITH SPIRITS		
11. USED FOR DENATURATION		
12. TRANSFERRED IN BOND		
13. WITHDRAWN TAX DETERMINED		
14. WITHDRAWN FREE OF TAX: FOR U.S., HOSPITAL, SCIENTIFIC, OR EDUCATIONAL USE		
15. WITHDRAWN WITHOUT PAYMENT OF TAX: FOR ADDITION TO WINE		
16. FOR EXPORTATION & TRANSFER TO C.B.W.		
17. TRANSFERRED TO PRODUCTION ACCOUNT FOR REDISTILLATION		
18. WITHDRAWN FOR RESEARCH, DEVELOPMENT, OR TESTING (Including Gov. samples)		

Include on Excise tax returns

Used by Tax-Free Users – get copy of user's permit, otherwise a taxable removal

Covered by TTB F 5100.11

Included on line 15(i) of Prod Report

Samples and Testing

Processing Report (Continued)

19. DESTROYED	Spirits Voluntarily destroyed	
20. USED FOR REDISTILLATION	Refer to Part 19, Subpart K	
21.		
22.		
23.		
24. LOSSES	Recorded losses during the month	
25. ON HAND END OF MONTH	Will equal on hand beginning (line 1) next month	
28. TOTAL - LINES 9 THROUGH 25	Totals must equal totals at Line 8	

TTB F 5110.28 (02/2008)

Processing Report (Continued)

PART II - FINISHED PRODUCTS		
TRANSACTION (a)	BOTTLED (Proof gallons) (b)	PACKAGED (Proof gallons) (c)
27. ON HAND FIRST OF MONTH	Must equal Line 46 from previous month	
28. BOTTLED OR PACKAGED	Must equal Line 9 of Part I	
29. RECEIVED	Received by transfer in bond. Covered by F 5100.16	
30. INVENTORY OVERRAGES	Recorded Overages for the Month	
31. TOTAL - LINES 27 THROUGH 30	Must equal totals at Line 47	

Processing Report (Continued)

32. TRANSFERRED IN BOND		
33. WITHDRAWN TAX DETERMINED		Should be included on returns
34. WITHDRAWN FREE OF TAX: FOR U.S. HOSPITAL, SCIENTIFIC, OR EDUCATIONAL USE		For use by tax-free users only – get copy of their permit for your file; otherwise
35. WITHDRAWN WITHOUT PAYMENT OF TAX: FOR ADDITION TO WINE		is a taxable removal
36. FOR EXPORTATION, VESSELS, AND AIRCRAFT, AND TRANSFER TO C.B.W.		
37. TRANSFERRED TO PRODUCTION ACCOUNT FOR REDISTILLATION		Should be included at Line 15(i) of Prod Report
38. WITHDRAWN FOR RESEARCH, DEVELOPMENT, OR TESTING (Including Gov. samples)		Samples/Testing
39. DESTROYED	Spirits Destroyed per 19.691	
40. DUMPED FOR FURTHER PROCESSING		Should equal Line 6(c) of Part I

Processing Report (Continued)

41.		
42.		
43.		
44. RECORDED LOSSES	Recorded losses for the month	
45. INVENTORY SHORTAGES	Inventory shortages for the month	
46. ON HAND END OF MONTH	Will equal on hand beginning (line 27) next month	
47. TOTAL - LINES 32 THROUGH 46	Must equal totals at line 31	

*Bottled nonindustrial (beverage) use spirits may not be received or transferred in bond.

Processing Report (Continued)

PART IV – PROCESSING OF BEVERAGE (Nonindustrial use) SPIRITS

KIND (a)	BULK SPIRITS DUMPED INTO PROCESSING ² (Whole wine gallons) (b)	BOTTLED - IMPORTED ³ (Whole wine gallons) (c)	BOTTLED (Excluded bottled in bond and export) (Light wine gallons) (d)	BOTTLED IN BOND ⁴ 27 CFR 5.42(b) (Excluded export) (Whole wine gallons) (e)	BOTTLED FOR EXPORT (Whole wine gallons) (f)
49. ALCOHOL AND NEUTRAL SPIRITS (Other than vodka)					
50. BLENDED STRAIGHT WHISKEY ⁵					
51. BLENDED WHISKEY:					
a. With neutral spirits ⁶					
b. With light whiskey ⁷					
52. BLENDED LIGHT WHISKEY ⁸					
53. ANY OTHER BLENDS OF 100% WHISKEY					
54. IMPORTED WHISKEY:					
a. Scotch					
b. Canadian					
c. Irish and Others					
55. DOMESTIC WHISKEY DISTILLED AT 160° AND UNDER					
56. DOMESTIC WHISKEY DISTILLED AT OVER 160°					
57. BRANDY DISTILLED AT 170° AND UNDER					

Part IV applies to Beverage Spirits Only

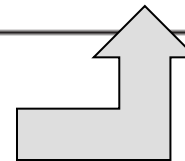
Processing Report (Continued)

58. BRANDY DISTILLED AT OVER 170°					
59. SPIRITS (Rum) ¹	a. Puerto Rican				
	b. Virgin Islands				
60. RUM	a. Domestic				
	b. "Other" Imported				
61. GIN					
62. VODKA					
63. CORDIALS, LIQUEURS, AND SPECIALTIES ²					
64. COCKTAILS AND MIXED DRINKS	N/A to Industrial DSP's				
65. TEQUILA					
66.					
67. TOTAL - LINES 49 THROUGH 66					

UNDER PENALTIES OF PERJURY, I DECLARE that I have examined this report and, to the best of my knowledge and belief, it is a true and complete report.

DATE	PROPRIETOR	BY (Signature and Title)
------	------------	--------------------------

Signed by person with signing authority on file with NRC



TTB F 5110.43
Processing (Denaturing)
Report

Processing – Denaturing

- TTB F 5110.43:
 - When are you required to file this report?
 - What information should be on this report?

Processing – Denaturing (Continued)

- If you are an Industrial DSP qualified to denature spirits and/or manufacture articles on your permit and registration, then you will need to file this report

Processing – Denaturing (Continued)

OMB No. 1513-0049 (11/30/2009)

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) MONTHLY REPORT OF PROCESSING (DENATURING) OPERATIONS		MONTH AND YEAR	
		MM/YY	
NAME OF PROPRIETOR Name of Company		EIN	
		EIN	
LOCATION OF PLANT Address		PLANT NUMBER	
		DSP- DSP Registry #	

Processing – Denaturing (Continued)

SECTION I - DENATURED SPIRITS			
TRANSACTION (a)	WINE GALLONS		
	COMPLETELY DENATURED (b)	SPECIALLY DENATURED (c)	SPECIALLY DENATURED (d)
1. On hand first of month			
2. Produced			
3. Rec'd by transfer in bond			
4.			
5. TOTAL, Lines 1-4			
6. Transfers to dealers and users (exc. Line 7 & 10)			
7. Federal Government SDS (except Line 10)			
8. Transferred in bond			
9. For use in mfg. of articles on my bonded premises			
10. Withdrawn for fuel use (AFP Premises)			
11. Losses			
12. On hand end of month			
13.			
14. TOTAL, Lines 6-13			

Must agree with on hand end (line 12) of previous month

Amt of denatured spirits produced

Covered by Transfer in Bond TTBF 5100.16 except CDA

Inventory Gains

Must equal totals at line 14

Must get copy of their SDS permit

For use by US Government agency under 19.538

Shipped in bond to another DSP per TTBF 5100.16

Amt used to manufacture articles

Amt of Completely Denatured Alcohol Withdrawn

Recorded losses for the month

Will equal on hand beginning (line 1) of next month

Amt of SDS/CDA exported See 28.151 for SDS

Must equal totals at line 5 above

Processing – Denaturing (Continued)

SECTION II - RECOVERED DENATURED SPIRITS AND RECOVERED ARTICLES RECEIVED FOR RESTORATION AND/OR REDENATURATION UNDER 27 CFR 19.683' AND RECOVERED DENATURED SPIRITS AND RECOVERED ARTICLES ON MY BONDED PREMISES RECEIVED FOR RESTORATION AND/OR REDENATURATION.

TRANSACTION (a)	WINE GALLONS	
	RECOVERED DENATURED SPIRITS (b)	RECOVERED ARTICLES (c)
15. On hand first of month		
16. Received		
17. Increase due to redensation		
18.		
19. TOTAL, Lines 15-18		
20. Shipped		
21.		
22. Losses		
23. On hand end of month		
24. TOTAL, Lines 20-23		

**Must equal on hand end (line 23) of previous month
Received under provisions of 19.683**

Must equal line 24

**Will equal on hand beginning (line 1) of next month
Must equal line 19**

Processing – Denaturing (Continued)

SECTION III - WINE GALLONS OF DENATURED SPIRITS WITHDRAWN DURING THE YEAR ENDING JUNE 30, REPORT ONLY ON FINAL REPORT OR THE REPORT ENDING JUNE 30, 20

FORMULA NUMBER	COMPLETELY DENATURED ALCOHOL	FORMULA NUMBER	SPECIALLY DENATURED ALCOHOL	FORMULA NUMBER	SPECIALLY DENATURED ALCOHOL	FORMULA NUMBER	SPECIALLY DENATURED ALCOHOL
18		20		35-A		44	
19		22		38		45	
20		23-A		37		46	
TOTAL		23-F		38-B			
Specially Denatured Alcohol		23-H		38-C			
1		25		38-D			
2-B		25-A		38-F			
2-C		27		39			
3-A		27-A		39-A			
3-B		27-B		39-B			Special Formulas
4		28-A		39-C			
6-B		29		39-D			
12-A		30		40		TOTAL	
13-A		31-A		40-A		Specially Denatured Rum	
17		32		40-B		4	
18		33		40-C			
19		35		42			

Under penalties of perjury, I declare that I have examined this report and, to the best of my knowledge and belief, it is a true and complete report of denaturing operations.

DATE _____ PROPRIETOR _____

BY (Signature and title) _____

Signed by person with signing authority

INSTRUCTIONS

1. Each proprietor of a distilled spirits plant who is authorized to process, including the denaturing of spirits, must prepare the form in duplicate monthly, forward the original to the Director, National Revenue Center, 550 Main St., Ste. 8002, Cincinnati, OH 45202-5215, no later than the 15th day of the month following the month for which prepared, and retain a copy for his or her files.
2. Section III is to be completed only on the report for the month of June or on the Proprietor's final report on permanent discontinuance of business.

FOOTNOTES

*Do not include recovered denatured spirits and articles returned for redistillation under 27 CFR 19.683. Such products should be reported on TTB F 5110.40, Monthly Report of Production Operations.

†Do not include denatured spirits transferred in bond to other bonded premises.

‡Imported denatured spirits received from Customs custody for fuel use should be reported separately on line 4.

TTB F 5110.43 (07/2007)

Only complete Part III at end of June or upon permanent discontinuance of business.

Other Important Issues on Reports

- NOTE: All spirits must be gauged when moved between operational accounts
- Refer to 27 CFR 19.92

Review

- If you are qualified as a Distiller and Processor who denatures, what reports will you need to file?
- If you are qualified as a Distiller, Warehouseman, and Processor who denatures and manufactures articles, what reports will you need to file?

Internet Help

- Tutorials for completing DSP monthly reports are available at www.ttb.gov
- Select “Tutorials and Job Aids” located at the left side of our homepage and follow the prompts
- If you have any questions, you may contact the NRC Spirits Tax Unit

Contact Information

- National Revenue Center
Spirits Tax Unit

Phone: (513)684-3335

Mail: National Revenue Center (TTB)
550 Main Street, RM 8002
Cincinnati, OH 45202