

Before You Begin Checklist TTB Form 5110.28

Purpose

Form 5110.28 must be filed if your plant conducts processing (rectifying), bottling, packaging or denaturing operations. You are required to file this report each month.

If there is no activity during any months, you are required to file the report showing zeros.

Deadlines for Filing

This form is to be filed no later than the 15th of the month following the reporting period.

Forward the original to:

TTB National Revenue Center
550 Main Street, Room 8002
Cincinnati, Ohio 45202

SPECIAL NOTES REGARDING COMPLETION OF FORM 5110.28:

- ***Negative numbers may not be entered on this report. Part I and Part II of the report are designed to balance showing gains and losses of spirits as may be appropriate for each Part of the report, and each column.***
- ***A report on Form 5110.28 is required for all plants that process and bottle or package beverage or industrial alcohol.***
- ***See 27 CFR Part 5 and 27 CFR Part 19 requirements and definitions concerning the standards of identity and class or type of spirits products. The columns and lines on the report forms, especially Part IV of Form 5110.28, refer to these standards.***
- ***Receipts of imported alcohol for fuel use from US Customs custody must be reported on Line 3 of Part I of Form 5110.28. Such alcohol can only be used for denaturation (production of Completely Denatured Alcohol (CDA) – report such use on Line 11 – and the finished wine gallons of CDA produced will be shown on Line 2, column (b) of Form 5110.43.***
- ***A report on Form 5110.28 is required for all plants that produce denatured spirits and manufactured articles. Part I of the Form 5110.28 summarizes your accounting for bulk pure spirits and the amounts used for denaturation. The Processing (Denaturing) report on Form 5110.43 summarizes your production of denatured products in wine gallons. Both***

reports are required for denaturing operations and manufacture of articles.

- **See 27 CFR Part 20 and Part 21 concerning use of denatured alcohol to manufacture articles made from denatured alcohol. A distilled spirits plant may produce articles, however, the denatured spirits used to produce articles must first be reported as produced. See instructions for Form 5110.43.**
- **Before using blank Lines 21 to 23 in Part I or Lines 41-43 in Part II, consult with your TTB National Revenue Center specialist at 1-877-882-3277.**
- **Clearly enter the correct month and year the report covers in the upper right corner block of the report; if you are submitting an amended report, please clearly mark “Amended Report” in the top margin of the form. If you need to file an amended report, you must complete all lines on the amended operational report form. You must fill in each applicable line on the new, amended form even if you are not amending that particular line from the original report.**
- **Please refer to guidance in [TTB Industry Circular 2004-4](#)**
- **This form is in 4 parts, as follows:**

Part I – Bulk Ingredients: Part I summarizes your monthly activity in bulk wines and spirits received into the processing account and used in the manufacture of finished products, used for denaturation, bottled, exported, shipped in bond to other facilities, or removed on determination of tax.

Part II – Finished Products: Part II summarizes your monthly activity in bottled and packaged finished products.

Part III – Puerto Rican and Virgin Islands Spirits (Rum) and “Other” Imported Rum: Part III presents your total proof gallons of Puerto Rican, Virgin Islands and “Other” Imported Rum that was removed from your processing account tax determined during the report month.

Part IV – Processing of Beverage (Nonindustrial Use) Spirits: Part IV summarizes your monthly activity for various types of beverage spirits products received (“dumped”) into your Processing Account and bottled.

Notes for Completing PART I

- **Line 8 of columns(b) and (c) must be equal to Line 26. Please enter totals on all original and amended reports.**

- **Wines in column (b) and spirits in column (c) are reported in proof gallons**

Notes for Completing Part II

- **Line 31 of columns (b) and (c) must be equal to Line 47. Please enter totals on all original and amended reports.**
- **Inventory shortages of bottled or packaged finished goods reported on line 45 must be included on the excise tax return next due to be filed after the end of the reporting period.**
- **Line 32, column (b) for bottled goods -beverage bottled products may not be transferred in bond. PLEASE NOTE: industrial use spirits bottled under authority of 26 USC 5635 may be transferred in bond and may be reported on Line 32.**

Notes for Completing Part III

- **Line 48, columns (a), (b) and (c) must be completed for rum tax determined during the reported month.**

Notes for Completing Part IV

- **Line 67 of column (b) must be equal to Line 2(c) of Part I of the report.**
- **Line 67, columns (c), (d), (e) and (f), when totaled together must equal the amount shown for the reported month on Line 28, column (b) of Part II, excepting for fractions lost in rounding to whole proof gallons.**

Before You Begin

The following is a list of all the materials and related information you should collect before beginning Form 5110.28.

EIN number

Registry/Permit number

- Name and address of your bonded premise – exactly as it appears on your registration and permit.
- A copy of the completed Form 5110.28 you submitted for the previous month
- Documentation of inventories of spirits received for redistillation and for unfinished spirits held at the end of each calendar quarter.
- Documentation to provide sufficient support for adjustments
- Documentation to provide sufficient support for amounts reported in Part II through Part VI of the form.
- Copies of prior month's Form 5110.11, Form 5110.40, and Form 5110.43, as may be applicable to your operations.

- Documentation supportive of current month's transactions and summary records that support entries on the Form 5110.28 and other monthly reports.