

## **Before You Begin Checklist TTB Form 5110.40**

### **Purpose**

Form 5110.40 must be filed if distilling/production operations are shown on permit and on registration. You are required to file this report each month.

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

### **Deadlines for Filing**

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

Forward the original to:

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

### ***SPECIAL NOTES REGARDING COMPLETION OF FORM 5110.40:***

- ***Negative numbers may not be entered on this report. Enter all totals on all original and amended reports.***
- ***Before using blank Lines 13 or 16, consult with your TTB National Revenue Center specialist at 1-877-882-3277.***
- ***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 refer to these standards.***
- ***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](#)***

## Before You Begin

The following is a list of all the materials and related information you should collect before beginning Form 5110.40.

- EIN number
- Registry number (Enter in the “Plant Number” block).
- Name and address of your bonded premise – exactly as it appears on your registration and permit.
- A copy of the completed Form 5110.40 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 5110.28, and Form 5110.43, as may be applicable to your operations.
- Documentation of the current month’s transactions and summary records that support entries on the Form 5110.40 and other monthly reports.