

## 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 period's report. On hand end of period 1 should equal on hand beginning of period 2. The first report filed should have a zero on hand beginning of period.
2. Check that Line 4, Column (b), Part 1, agrees with Line 24, Part 1, Column c plus e, Part 1. These totals equal the amount in Column g of the same line.
3. Check that Line 6, Column (c), Part 1, agrees with Line 22, Column (b), Part 1.
4. Check that Line 6, Column (e), Part 1, agrees with Line 23, Column (b), Part 1.
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 on Line 13 should be the same as the figure in the same column on Line 34.
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 excise tax returns filed for the same period.
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 TTB F 5130.12, Beer For Export, during the reporting period.
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 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 operations report and excise tax returns.



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

(You must follow the instructions following this report.)

Our Brewery EIN is:

Our Brewery Number is:

BR-

TTB can reach us by telephone at:

( )

What is your brewery's name?

What is the location of your brewery?

[Sample]

(Number and Street) (City) (County) (State) (Zip Code)

Reporting Period (Enter Year) \_\_\_\_\_

Quarterly Report for

Monthly Report for (Enter Month) \_\_\_\_\_

OR

January - March

July - September

(See instruction 3.)

April - June

October - December

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

Operations (a)	Cellar (b)	Racking		Bottling		Totals (g)
		Bulk (c)	Keg (d)	Bulk (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	<b>#1—Copy from Line 33 of previous report</b>					
2. We produced by fermentation <b>#11</b>						
3. We added water and other liquids in cellar operations <b>#11</b>						
4. Beer received from racking and bottling	<b>#2</b>					
5. Beer received from other brewers						
6. Beer received from cellars		<b>#3</b>		<b>#4</b>		
7. Beer returned to our brewery						
8. Beer received from another brewery						
9. Racked			<b>#5</b>			
10. Bottled					<b>#6</b>	
11. Physical inventory disclosed an overage						
12.						
13. Total additions to beer inventory	<b>#7</b>					
<b>Removals from beer inventory (round your entries to the nearest second decimal)</b>						
14. Removed for consumption or sale						
15. Tax determined for use at tavern on brewery premises	<b>#8*</b>		<b>#8*</b> *Verify against Tax Return		<b>#8*</b> *Verify against Tax Return	
16. Removed without payment of tax for export	<b>#9^</b>		<b>#9^</b> ^TTB F 5130.12, Beer for Export		<b>#9^</b> ^TTB F 5130.12, Beer for Export	
17. Removed without payment of tax as supplies (vessels, etc.)						
18. Removed without payment of tax for use in research or testing						
19. Removed without payment of tax to other breweries and pilot brewing plants of same ownership						
20. Beer unfit for sale removed for use in manufacturing						
21. Beer consumed on premises (example: tasting room)						
22. Beer transferred for racking	<b>#3</b>					
23. Beer transferred for bottling	<b>#4</b>					
24. Beer returned to cellars		<b>#2</b>		<b>#2</b>		
25. Beer racked		<b>#5</b>				
26. Beer bottled					<b>#6</b>	
27. Laboratory samples						
28. Beer destroyed at brewery						
29. Beer transferred to a distilled spirits plant						
30. Recorded losses, including theft						
31. Physical inventory disclosed a shortage			<b>#10</b>		<b>#10</b>	
32.						
33. On hand end of period	<b>#1—Transfer to Line 1 of next report</b>					
34. Total beer	<b>#7</b>					

**Prior Period Adjustments**

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

#12		#12		#12	
Signature		Title		Date	

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

Return Serial Number	Date Filed	Tax Liability	Adjustments	Amount Paid
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

**Part 3 - Summary of Materials Used and Wort Produced**

Item	Hops (pounds) (a)	Hops Extract		Wort (barrels) (d)	specify (e)	specify (f)	specify (g)	specify (h)
		(pounds) (b)	Hops Equivalent (c)					
1. Material for beer & cereal beverage								
2. Wort received and used								
3. Wort removed								
4.								

**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 DSP	Bbls.	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 1(877)882 -3277 or 1(513)684 -3817.

**2. Where do I file this report?** Make an original and a copy.

Send original to us at this address:

Director, National Revenue Center  
Alcohol and Tobacco Tax and Trade Bureau  
550 Main St, Ste 8002  
Cincinnati, Ohio 45202-5215

- You must keep a copy at the brewery available for inspection by TTB officers.

**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	<b>Monthly</b> - enter the month you are reporting
Produce not more than 10,000 barrels per year	<b>Quarterly</b> - by calendar quarters - check the box for the quarter you are reporting
Discontinue business	<b>Monthly</b> - 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. Now, how do I report adjustments on this report?** If you adjusted an Excise Tax Return (TTB 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 in 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.

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## Part 2 - Report Period Tax Payments

**9. What information do I record in this part of the report?** You must record certain information from each of the beer Excise Tax Returns (TTB F 5000.24) you file during the period of this report:

- Enter the serial number and the date filed for each return
- Record adjustments (+ or -)
- Record the tax liability from line 11 of the return
- Record the amount you paid with the return

## Part 3 - Summary of Materials Used and Wort Produced

**10. How do I report materials I use to produce my beer?** You must report material you use to produce your beer. Report the quantity in pounds by the appropriate general classification. The general classifications are:

- hops
- hops extracts
- malt and malt products
- 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

**11. How do I report hops extracts?** You must report quantities of hops extracts in two ways: first, report the actual quantity in pounds in column (b); then report the hops equivalent in pounds in column (c).

**12. How do I report wort?** Report wort quantities in barrels: record wort you receive and use on line 2 and wort you remove on line 3.

**13. How do I report the original materials I use to produce my wort or wort concentrate?** Record the materials you use to produce wort or wort concentrate in pounds and in the appropriate column. Use columns (e) through (h) as needed. Label the column with the general classification in instruction 10.

**14. How do I report the quantity and bailing of wort or wort concentrate?** You must report the quantity and bailing of wort or wort concentrate. Use line 4, or a separate attachment.

## Part 4 - Cereal Beverage Summary

**15. How do I report cereal beverage (beer with less than 0.5% alcohol by volume)?** For the cereal beverage you produce, record in **whole barrels only**.

## Paperwork Reduction Act Notice

This request is in accordance with the Paperwork Reduction Act of 1995. We use this information to determine whether your operations are in compliance with the requirements of law and regulations and to verify your tax liability. The government uses summaries of this information to make economic forecasts and to evaluate industry operations and trends. The information we request is required for you to maintain your qualification to operate and is mandatory by law (26 USC 5415).

We estimate the average burden associated with this collection to be 1 hour per brewer, depending on individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to: Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

TTB may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a currently valid OMB control number. The OMB control number for this Brewer's Report of Operations is 1513-0007. This control number expires on 07/31/2007.