

## Instructions for the Quarterly Brewer's Report of Operations (TTB F 5130.26)

### General Instructions

- **You must report quarterly:**

If you were liable for not more than \$50,000 in taxes with respect to beer imposed by 26 U.S.C. 5051 and 7652 in the preceding calendar year and reasonably expect to be liable for not more than \$50,000 in such taxes during the current calendar year (*see 27 CFR 25.297(b)*). If you are required to report quarterly, you may choose to submit your report using this form or the Brewers Report of Operations, TTB F 5130.9.

- **You must report monthly:**

If you were liable for more than \$50,000 in taxes with respect to beer imposed by 26 U.S.C. 5051 and 7652 in the preceding calendar year and/or reasonably expect to be liable for more than \$50,000 in such taxes during the current calendar year (*see 27 CFR 25.297(b)*). Brewers required to report monthly may only use the Brewers Report of Operations, TTB F 5130.9.

**1. Where can I get help for this report?** You may contact the Office of Permitting and Taxation, Alcohol and Tobacco Tax and Trade Bureau, 550 Main St., Ste. 8970, Cincinnati, OH 45202-3222, Telephone No.: 877-882-3277, National Revenue Center Contact Form: <https://forms.ttb.gov/s/contact-nrc>

**2. How do I submit this report?** You may submit this report via hard copy to TTB or enter the information via Pay.gov:

*You must keep a copy of the completed and signed (or electronically submitted) form available for inspection by TTB officers for a period of not less than three years (see 27 CFR 25.300(c)).*

- **Hard Copy**

To send via hard copy, make a copy of the completed original for your records and send the signed original to:

**Office of Permitting and Taxation  
Alcohol and Tobacco Tax and Trade Bureau  
550 Main St., Ste. 8970  
Cincinnati, OH 45202-3222**

- **Pay.gov**

You may electronically submit this report through Pay.gov. For more information on how to register and submit operation reports through Pay.gov, go to [www.ttb.gov/epayment/epayment.shtml](http://www.ttb.gov/epayment/epayment.shtml).

**3. What is the reporting period for this form?** This form is for *quarterly reporting only*. If you were liable for not more than \$50,000 in taxes with respect to beer imposed by 26 U.S.C. 5051 and 7652 the preceding calendar year and reasonably expect to be liable for not more than \$50,000 in taxes the current calendar year, then you are required to submit this report quarterly using this form (or TTB F 5130.9).

**4. When is this report due?** You must submit this report to TTB by the fifteenth day after the end of each quarter: April 15; July 15; October 15; and January 15.

**5. Why are there blank spaces on this form?** Some lines are blank for those occasions when brewers may need to make a special entry. Before using any blank lines on this form, please consult with a TTB specialist at the Office of Permitting and Taxation, Alcohol and Tobacco Tax and Trade Bureau, Telephone No.: 877-882-3277, National Revenue Center Contact Form: <https://forms.ttb.gov/s/contact-nrc>

6. **Who may sign this form?** Only representatives of the brewery who have signing authority, or power of attorney on file with TTB may sign this form.
7. **How do I calculate the tax I owe?** Take the amount of barrels reported on line 10 of this report and multiply the figure by the **appropriate tax rate**. You must report this amount on a separate form (TTB F 5000.24) or through Pay.gov.
8. **What if I plan to close my brewery?** If you will be discontinuing business permanently, you must submit an amended Brewer's Notice (TTB F 5130.10), select "Discontinuance of business" under item 14 on that form, and enter the date of discontinuance. You also must submit a final report using this form (or TTB F 5130.9) for the month that you cease operations that shows no beer or cereal beverage on hand and state "Final Report" in Part 3 - Remarks (see 27 CFR 25.85).

### Part 1 – Beer Summary Instructions

9. **How must I report beer on this form?** You must report all totals in barrels. One barrel is 31 gallons. You also must round your entries to the nearest second decimal place.
10. **What may I report as beer received in bond on line 3?** Line 3 is for beer that is not taxpaid or tax determined and received from other breweries (or pilot breweries) under the same ownership or imported beer transferred to the brewery from customs custody.
11. **What may I report as beer returned to the brewery on line 4?** Line 4 is for beer, produced in the United States, which you or another brewer under the same ownership taxpaid or tax determined but has been returned and added back into your inventory as nontaxpaid beer. For information on how to obtain relief of tax for returned beer, see Subpart M of 27 CFR part 25.
12. **Under what circumstances may I remove beer without payment of tax from my brewery, as reported on line 11?** You may remove from the brewery without payment of tax only under the following circumstances:
  - Transferred beer to another brewery of same ownership (see 27 CFR 25.181-25.186);
  - Removed beer rendered unfit for beverage use (see 27 CFR 25.191-25.192);
  - Removed beer for analysis, research, development or testing (see 27 CFR 25.195-25.196);
  - Removed beer to a distilled spirits plant (see 27 CFR 25.201 or 26 U.S.C 5053(f));
  - Removed beer for direct export (see 27 CFR 25.203); or
  - Removed beer for personal or family use (see 27 CFR 25.205-25.207).
13. **What is the difference between beer removed tax determined for consumption or sale in a tavern (line 10) and beer consumed on premises (line 12)?** Beer consumed in a tavern located on brewery premises and reported on line 10 is beer transferred from the brewery to the tavern as taxpaid or tax determined (see 27 CFR 25.25(c)(4)). Beer consumed on brewery premises reported on line 12 (consumed anywhere on the premises *except* in the tavern) is beer that has not been removed and is not subject to tax.
14. **How do I report beer destroyed at the brewery on line 13?** Brewers may report on line 13 the destruction of beer that was never taxpaid or tax determined and may do so without prior approval (see 27 CFR 25.221). Brewers operating a tavern on brewery premises may destroy beer that is taxpaid or tax determined and never removed from brewery premises without prior approval, but may not report it anywhere on this form. (In some cases, TTB may require a brewer operating a tavern to notify TTB prior to destruction (see 27 CFR 25.225(b)(2)). Brewers destroying taxpaid or tax determined beer may report it on TTB F 5620.8 for refund or credit of tax (see 27 CFR 25.283(c)).

- 15. What is the difference between a loss (line 14) and a shortage (line 15)?** Losses are a result of a known event, such as theft or breakage. Shortages are unexpected and usually disclosed only after taking physical inventory. Shortages may result in a tax liability. You are not required to explain losses on this form but you must explain all shortages in Part 3 - Remarks, or in a separate statement, signed by you under penalty of perjury (see *Industry Circular 2007-1* for more information).
- 16. How do I determine the total amount of beer on hand at the end of this quarter to report on line 17?** Add lines 10 through 16 and then subtract the total reported on line 8. The total entered on line 17 should agree with the totals from the physical inventory of the brewery for this quarter. These totals also are what you will enter on line 1 of your next report.
- 17. I adjusted a previous tax return. 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 that you previously reported, then you must report an adjustment on this form to correct the error by following these instructions:
- Make adjustments on lines 9 (for additions) and 18 (for removals), as appropriate;
  - *Do not include these adjustments in the totals on lines 8 or 17; and*
  - Explain your adjusted entries in Part 3 - Remarks. You may attach additional pages if necessary.
- 18. How do I determine the total amount of beer to report on line 19?** To determine the amount of total beer, add lines 10 through 17. This figure should agree with the total entered on line 8.

## Part 2 - Cereal Beverage Summary Instructions

- 19. How do I report cereal beverage?** Cereal beverage is produced wholly or in part from malt or a substitute for malt, fermented or unfermented, and has less than 0.5% alcohol by volume when ready for consumption (see 27 CFR 25.11). For the cereal beverage you produce, record in whole barrels only.

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## 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 45 minutes per brewer, depending on individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to: Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington DC 20005 or by email at [Regulations@ttb.gov](mailto:Regulations@ttb.gov). DO NOT SEND COMPLETED FORMS TO THIS ADDRESS.

TTB may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a current, valid OMB control number.