

Brewery's Taxpayer Information – Lines 1 through 7

| TAXPAYER IDENTIFICATION | | NOTE: Please make checks or money orders payable to the ALCOHOL AND TOBACCO TAX AND TRADE BUREAU. Show employer identification number (EIN), Registry Number, and tax period on all checks or money orders. See paper check conversion notice below.* | | |
|---|---|---|------------------------|---|
| 1. Serial Number TR- | 2a. Amount Previously Paid \$ | 2b. Amount Paid with this Submission \$ | 2c. Form of Payment | |
| 3a. Reporting Year | 3b. Period Covers | 3c. Excise Tax Period (Beginning - Ending Date) | 3d. Submission Version | 3e. Final Tax Return-Discontinuation Date |
| 4. Brewer's Notice Number BR - | | 5. Employer Identification Number (EIN) | | |
| 6a. Brewery Contact Name (Authority on file with TTB) | | 7a. Brewery Name | | |
| 6b. Brewery Contact Phone Number | | 7b. Brewery Premises Address (Number, Street & Secondary Address) | | |
| 6c. Brewery Contact Email Address | | 7c. Brewery Premises Address Continued (City, County, State & ZIP Code) | | |

The Brewery's Taxpayer Information section displayed above is the same on both TTB F 5130.Pilot-A and Pilot-B—except for 3e, which only appears on Pilot-B.

New Line 1 –This line requires the brewer to enter the same information that is on the Excise Tax Return (line 1 on TTB F 5000.24). We have also added to this line a new two-letter prefix, “TR-,” which stands for “Tax Return.”

New Line 2a – This is a new line item that the brewer would use only when amending tax or operational data that they previously submitted on TTB F 5130.Pilot-A or 5130.Pilot-B. *(If brewers need to amend tax and/or operational data that they submitted prior to participating in the pilot, they must use either TTB F 5000.24, TTB F 5130.9, or TTB F 5130.26 to do so.)*

New Line 3d – This new line item has a dropdown menu from which brewers will select whether they are submitting an “original” or “amended” version of this form.

New Line 3e – This new line appears on TTB F 5130.Pilot-B **only**. If brewers are discontinuing their brewery operations (including when the brewery sells/transfers the brewery business to another proprietor) while participating in the pilot, they must use this line of TTB F 5130.Pilot-B to enter the date that their business officially ceased operations.

New Lines 6a, b, and c – These new line items require the brewer to identify the person who is authorized to discuss with TTB the form's tax and operational data and their contact information. This person must have on file with TTB the appropriate authority to speak on the brewery's behalf.

Lines 7a, b, and c – These line items require the brewer to enter the same brewery name and address information that appear at the top of the Brewer's Report of Operations (TTB F 5130.9 and 5130.26), as well as line 8 of the Excise Tax Return (TTB F 5000.24).

Excise Tax Calculation –Lines 8 through 15

| EXCISE TAX CALCULATION <i>(Report taxable removals only for the return period specified in 3c)</i> | | No. of Barrels (a) | Tax Due (b) |
|---|--|-----------------------|----------------|
| 8. Beer produced and removed @ \$ 3.50 per Barrel | <input type="checkbox"/> I (or another brewery in my controlled group) produced this beer and I am eligible for this rate. | | \$0.00 |
| 9. Beer produced and removed @ \$16.00 per Barrel | <input type="checkbox"/> I (or another brewery in my controlled group) produced this beer and I am eligible for this rate. | | \$0.00 |
| 10. Beer Removed @ \$18.00 per Barrel | | | \$0.00 |
| 11. Total Taxable Beer Removed and Total Excise Tax Liability (lines 8 + 9 + 10) | | 0.00 | \$0.00 |
| 12. Total Increasing Adjustments (equals line 23 of SCHEDULE A) | | | \$0.00 |
| 13. Gross Amount Due (lines 11 + 12) | | | \$0.00 |
| 14. Total Decreasing Adjustments (equals line 27 of SCHEDULE A) | | | \$0.00 |
| 15. Amount Due With This Return (line 13 minus line 14) | | | \$0.00 |

The Excise Tax Calculation section displayed above is identical on both TTB F 5130.Pilot-A and Pilot-B.

New Lines 8, 9, and 10 – These new line items set out the current tax rates for beer and require that brewers check the box for lines 8 and/or 9 confirming that they produced the beer and are eligible to remove beer at a reduced tax rate. Note: The tax rates were not broken down on line 11 on TTB F 5000.24.

New Column (a) of Lines 8, 9, and 10 – These new line items under column (a) require the brewer to enter the number of barrels removed for consumption or sale at each tax rate. Note: The tax rates were not broken down on line 11 on TTB F 5000.24.

New Auto-Calculated Column (b) of Lines 8, 9, and 10 – These new line items under column (b) will auto-calculate the tax due based on the brewer's entry in Column (a) on lines 8, 9, and 10.

New Auto-Calculated Column (a) of Line 11 – This new line item under column (a) will auto-calculate the number of total barrels based on the brewer's input under lines 8, 9, and 10.

Auto-Calculated Column (b) of Line 11 – This new line item under column (b) will auto-calculate the total tax due from column (b) of lines 8, 9, and 10.

Auto-Populated Column (b) of Line 12 – The line item under column (b) is auto-populated from the total increasing adjustment amount from column (f) on line 23, which is based on the information that the brewer entered in Schedule A. The same increasing adjustment total is required on line 18 of the Excise Tax Return (TTB F 5000.24).

Auto-Calculated Column (b) of Line 13 – This line item is based on the amounts entered in column (b) of lines 11 and 12. This same information is required on line 19 of the Excise Tax Return (TTB F 5000.24).

Auto-Populated Column (b) of Line 14 – This line item under column (b) is auto-populated from the total decreasing adjustment amount from column (e) of line 27, in

Schedule A. The same decreasing adjustment total is required on line 20 of the Excise Tax Return (TTB F 5000.24).

Auto-Calculated Column (b) of Line 15 – This line item under column (b) is based on the amounts in column (b) of line 13 minus line 14 and is the amount of tax due with this return. This same entry appears on line 21 of the Excise Tax Return (TTB F 5000.24).

Schedule A, Increasing Adjustments – Lines 16 through 23

| SCHEDULE A INCREASING AND DECREASING ADJUSTMENTS TO EXCISE TAX LIABILITY | | | | | |
|--|---|-------------|-----------------|------------------------|----------------|
| Increasing Adjustments | | | | | |
| Type of Increasing Adjustment (a) | Supporting Information (Alternate Method #, Export Serial #, or Tax Return Serial # When Shortage First identified) (b) | Unit (c) | Quantity (d) | Applicable Rate (e) | Tax Due (f) |
| 16. | | barrels | | | \$0.00 |
| 17. | Approved alternate method | barrels | | | \$0.00 |
| 18. | Failure to obtain proof of export within 90 days Unexplained shortages | barrels | | | \$0.00 |
| 19. See Attached. Enter the total calculated tax from your continuation sheet of increasing adjustments. | | | | | \$0.00 |
| 20. Total Increasing Tax Due | | | | | \$0.00 |
| 21. Interest | | | | | |
| 22. Penalties | | | | | |
| 23. Total Increasing Adjustments (lines 20 + 21 + 22) | | | | | \$0.00 |

We have added dropdown menus and auto-calculated fields, as detailed below. Similar increasing adjustment information is currently provided on lines 25 to 29 of the Excise Tax Return (TTB F 5000.24).

Column (a) of Lines 16, 17, and 18 – Under column (a) of lines 16, 17, and 18 there is the dropdown menu (displayed above) that brewers will use to select the appropriate type of increasing adjustment. There are three options currently available: Approved alternate method; Failure to obtain proof of export within 90 days; and Unexplained shortages.

New Column (b) of Lines 16, 17, and 18 – These line items under column (b) allow the brewer to enter supporting information based on the type of increasing adjustment that they selected under column (a).

New Column (d) of Lines 16, 17, 18 – These line items under column (d) require the brewer to enter the total number of barrels related to the increasing adjustment.

New Column (e) of Lines 16, 17, 18 – Under column (e) of lines 16, 17, and 18, brewers may select from a dropdown menu (not displayed above) to select the appropriate tax rate related to the increasing adjustment.

Auto-Calculated Column (f) of Lines 16, 17, 18 – These new line items under column (f) auto-calculate the tax due based on the amount(s) the brewer entered related to their increasing adjustments under columns (d) and (e). The same information is currently required in column (b) on lines 25 to 27 of the Excise Tax Return (TTB F 5000.24).

New Auto-Populated Line 19 – This line item will auto-populate only if there are more than three increasing adjustments to report (see page three of TTB F 5130.Pilot-A and 5130.Pilot-B).

Auto-calculated Line 20 – This line auto-calculates the total amount of tax due related to all increasing adjustments based on the amounts shown in lines 16 through 19

column (f). This same information is provided on line 29 of the Excise Tax Return (TTB F 5000.24).

Lines 21 and 22— If needed, brewers should use lines 21 and 22 on TTB F 5130.Pilot-A and 5130.Pilot-B to add any interest or penalties due even if they do not have any other increasing adjustments. This is the same information required on the Excise Tax Return (TTB F 5000.24; see Schedule A, columns (c) and (d) on lines 25 through 27).

Auto-calculated Line 23 – This line auto-calculates based on the amounts entered on lines 20 through 22. This sum also will auto-populate to column (b) of line 12, Total Increasing Adjustments, under the Excise Tax Calculation section on TTB F 5130.Pilot-A and 5130.Pilot-B.

New Schedule A (continued), Decreasing Adjustments – Lines 24 and 25

| Decreasing Adjustments | | | | | |
|--------------------------------------|--|---|------------------------------|--|--|
| Type of Decreasing Adjustment (a) | | Supporting Information (Alternate Method #, Claim #, Event Date, or Export Serial # w/Return Serial # where paid) (b) | Approved Claim Amount (c) | Balance Left on Claim (Not Taken for Adjustment) (d) | Amount of Adjustment This Period (e) |
| 24. | | | | | |
| 25. | Approved alternate method | | | | |
| 26. | Approved claim for credit | | | | |
| 26. | Beer lost by fire, casualty, or act of God | x from your continuation sheet of decreasing adjustments. | | | \$0.00 |
| 26. | Beer returned from another brewery | | | | |
| 27. To | Beer voluntarily destroyed | | | | \$0.00 |
| | Obtained proof of export after tax payment | | | | |

We have added Schedule A, Decreasing Adjustments, on TTB F 5130.Pilot-A and 5130.Pilot-B to include dropdown menus and auto-calculated fields, as detailed below. Similar decreasing adjustment information is currently provided on lines 30 to 34 of the Excise Tax Return (TTB F 5000.24 Schedule B).

Column (a) of Lines 24 and 25 – Under column (a) of lines 24 and 25 there is the dropdown menu (displayed above) that brewers will use to select the appropriate type of decreasing adjustment. There are six options available: Approved alternate method; Approved claim for credit; Beer lost by fire, casualty, or act of God; Beer returned from another brewery; Beer voluntarily destroyed; and Obtained proof of export after tax payment.

New Column (b) of Lines 24 and 25 – These line items allow the brewer to enter supporting information based on the type of decreasing adjustment that they selected under column (a).

New Columns (c) and (d) of Lines 24 and 25 – Brewers would enter amounts under columns (c) and (d) only when they have selected the decreasing adjustment, “Approved Claim for Credit,” from the dropdown menu under column (a).

New Column (e) of Lines 24 and 25 – Brewers would use this line item to enter the total amount of the claim or other decreasing adjustment taken for this period.

Schedule A, Decreasing Adjustments (continued) – Lines 26 and 27

| Decreasing Adjustments | | | | |
|---|---|------------------------------|--|--|
| Type of Decreasing Adjustment (a) | Supporting Information (Alternate Method #, Claim #, Event Date, or Export Serial # w/Return Serial # where paid) (b) | Approved Claim Amount (c) | Balance Left on Claim (Not Taken for Adjustment) (d) | Amount of Adjustment This Period (e) |
| 24. | | | | |
| 25. | | | | |
| 26. See Attached. Enter the total calculated tax from your continuation sheet of decreasing adjustments. | | | | \$0.00 |
| 27. Total Decreasing Adjustments | | | | \$0.00 |

This section of TTB F 5130.Pilot-A and 5130.Pilot-B shows new line 26 and line 27.

New Auto-Populated Line 26 – This line item will auto-populate only if there are more than two increasing adjustments to report (see page four of TTB F 5130.Pilot-A and Pilot-B).

Auto-calculated Line 27 – This line auto-calculates based on amounts entered on lines 24 through 26. This sum also will auto-populate to column (b) of line 14, Total Decreasing Adjustments, under the Excise Tax Calculation section on TTB F 5130.Pilot-A and 5130.Pilot-B.

Brewery Operations – Lines 28 through 46 are provided on TTB F 5130.Pilot-B only

Note: The pilot forms no longer require brewers to separately report totals for bulk, kegged, or cases of beer, or totals from the cellar, racking, or bottling lines. Brewers will report all quantities of beer on TTB F 5130.Pilot-B in barrels. As a result, various items previously reported on the Brewer's Report of Operations (TTB Forms 5130.9 and 5130.26) are no longer required.

Brewers that are eligible to file quarterly or annually may skip to line 28.

| BREWERY OPERATIONS | |
|---|-----------------------|
| (Semimonthly filers: Report operational data for the entire month selected ->>) | No. of Barrels (a) |
| 28. Total Beer On Hand At the Beginning of Period (line 44 of last report/return) | |

New Monthly Selection of Operational Data (for brewers filing semimonthly only) – Brewers filing semimonthly must select the appropriate month from the dropdown menu at the top of the Brewery Operations section (see highlighted box above) that corresponds with the tax period selected in line 3c at the top of TTB F 5130.Pilot-B. Operational data must be reported for the entire month.

Line 28 – All brewers (filing semimonthly, quarterly, or annually) must enter the number of barrels of “Total Beer on Hand at the Beginning of the Period” which is the total provided on line 44 of TTB F 5130.Pilot-B submitted for the previous period.

If this is the brewer's first time submitting TTB F 5130.Pilot-B, they must enter the total amount of beer on hand at the end of the period/quarter from the Brewer's Report of Operations (line 33 of TTB F 5130.9 or line 17 of TTB F 5130.26) that the brewer submitted for the previous period.

I. Additions to Beer Inventory – Lines 29 through 33

| I. ADDITIONS TO BEER INVENTORY | |
|--|------|
| 29. Total Beer Produced This Period | |
| 30. Beer Received in Bond - Includes Bulk and Bottled | |
| 31. Beer Returned to Brewery after Removal | |
| 32. Physical Inventory Disclosed an Overage | |
| 33. Total Beer On Hand at the Beginning of Period Plus Additions to Inventory (add lines 28 + 29 + 30 + 31 + 32) | 0.00 |

Line 29 – This line requires brewers to enter the number of barrels produced by fermentation and any increase in volume of untaxed beer on brewery premises from the addition of water and other liquids. This line corresponds to the Brewer's Report of Operations lines 2 and 3 on TTB F 5130.9 and line 2 on TTB F 5130.26.

Line 30 – This line requires brewers to enter the total number of barrels of bulk beer and beer in containers (e.g., in kegs, cans, bottles) received without payment of tax. This line corresponds to the Brewer's Report of Operations line 5 on TTB F 5130.9 and line 3 on TTB F 5130.26.

Line 31 – This line requires brewers to enter the total number of barrels returned to the brewery after being removed for consumption or sale. Brewers should not include beer that has been used as an offset under 27 CFR 25.159. This line corresponds to the Brewer's Report of Operations line 8 on TTB Form 5130.9 and line 4 on TTB Form 5130.26.

Line 32 – This line requires brewers to report any gains in the physical inventory found during monthly inventories required by 27 CFR 25.294. This line corresponds to the Brewer's Report of Operations line 11 on TTB F 5130.9 and line 5 on TTB F 5130.26.

Auto-calculated Line 33 – This line auto-calculates based on amounts the brewer entered for line 28 (shown in previous screenshot), plus lines 29 through 32. This total will auto-populate to line 41, under the Inventory Reconciliation section.

II. Subtractions from Beer Inventory – Lines 34 through 37

A. Beer Removed without Payment of Tax

| II. SUBTRACTIONS FROM BEER INVENTORY | |
|---|-----------------------|
| A. Beer Removed without Payment of Tax (Subpart L - Removals Without Payment of Tax) | No. of Barrels (a) |
| 34. Exports Without Payment of Tax | |
| 35. Transfers In Bond | |
| 36. Other Removals Without Payment of Tax | |
| 37. Total Removals Without Payment of Tax (lines 34 + 35 + 36) | 0.00 |

Line 34 – This line requires brewers to enter the total number of barrels removed without payment of tax for exportation, for use as supplies on vessels and aircraft, or for transfer to a foreign-trade zone for exportation or storage pending exportation. This line corresponds to the Brewer's Report of Operations lines 16 and 17 on TTB F 5130.9 and line 11 on TTB F 5130.26.

Line 35 – This line requires brewers to enter the total number of barrels transferred from their brewery's bonded premises to another brewery's bonded premises under 26 U.S.C. 5414 or to a pilot brewing plant of the same ownership under 27 CFR 25.271. This line corresponds to the Brewer's Report of Operations line 19 on TTB F 5130.9 and line 11 on TTB F 5130.26.

Line 36 – This line requires brewers to enter the total number of barrels removed as unfit for beverage use; removed for laboratory analysis or for research, development, or testing; removed by pipeline to a distilled spirits plant; and removed for personal or family use. Please note: Brewers may not report on this line the number of barrels that were removed in connection with an offset taken for beer returned to the brewery on the same day. This line corresponds to the Brewer's Report of Operations lines 18, 20, 27, and 29 on TTB F 5130.9 and line 11 on TTB F 5130.26.

Auto-calculated Line 37 – This line auto-calculates based on amounts the brewer entered on lines 34 through 36.

B. Other Inventory Subtractions – Lines 38 through 40

| B. Other Inventory Subtractions | No. of Barrels (a) |
|--|-----------------------|
| 38. Beer Consumed or Destroyed on Brewery (Not Tavern) Premises | |
| 39. Losses, Including Breakage and Theft | |
| 40. Physical Inventory Disclosed A Shortage <input type="checkbox"/> I have taxpaid all unexplained shortages on Schedule A above. | |

Line 38 – This line requires brewers to enter the total number of barrels consumed anywhere on brewery premises except in a tavern, such as beer sampled by brewery personnel or offered to the public for tasting without charge. Brewers must also report on this line any unsalable beer destroyed at the brewery, including any beer tested by an onsite laboratory. This line corresponds to the Brewer’s Report of Operations line 21 and 28 on TTB F 5130.9 and line 12 and 13 on TTB F 5130.26.

Line 39 – This line requires brewers to enter the total number of barrels lost by theft, breakage, or other causes. This line corresponds to the Brewer’s Report of Operations line 30 on TTB F 5130.9 and line 14 on TTB F 5130.26.

New Line 40 – This line requires brewers to enter all shortages discovered during the monthly inventory required by 27 CFR 25.294. Brewers also must check the box on this line, which affirms, “I have taxpaid all unexplained shortages on Schedule A above.” This line corresponds to the Brewer’s Report of Operations line 31 on TTB F 5130.9 and line 15 on TTB F 5130.26.

III. Inventory Reconciliation – Lines 41 through 44

| III. INVENTORY RECONCILIATION | No. of Barrels (a) |
|--|-----------------------|
| 41. Total Beer on Hand at the Beginning of Period Plus Additions to Inventory <i>(same as line 33 above)</i> | 0.00 |
| 42a. Beer Barrels Removed Taxpaid on TTB F-5130.Pilot-A, line 11 (Semimonthly taxpayers only) | |
| 42b. Total Beer Barrels Removed Taxpaid this Operational Period (lines 11(a) + 42(a)) | 0.00 |
| 43. Total Other Subtractions From Inventory (lines 37 + 38 + 39 + 40) | 0.00 |
| 44. Total Beer on Hand at the End of Period <i>(line 41 minus line 42b and 43)</i> | 0.00 |

Auto-Populated Line 41 – The total for line 41 is auto-populated from the total under line 33. This line corresponds to the Brewer’s Report of Operations (line 13 on TTB F 5130.9 and line 8 on TTB F 5130.26).

New Line 42a (for brewers filing semimonthly only) –This line requires brewers filing semimonthly to report the total number of barrels that they previously reported as taxable removals on line 11(a) of TTB F 5130.Pilot-A, for the earlier period(s) of the month.

Auto-calculated Line 42b – This line auto-calculates based on the amount shown on line 11(a) and entered on line 42a, if applicable. This line corresponds to the Brewer’s Report of Operations (lines 14 and 15 of TTB F 5130.9 and line 10 of TTB F 5130.26).

Auto-calculated Line 43 – This line auto-calculates based on the amount shown on line 37 and entered on lines 38 through 40.

Auto-calculated Line 44 – The total for this line will auto-calculate based on the amount on line 41 minus the amounts on lines 42b and 43. Please note that this number cannot be less than zero. Please also note that brewers will carry over the total from line 44 to line 28 of TTB F 5130.Pilot-B for the next filing period.

New IV. Controlled Group Membership and Contract Arrangements – Lines 45 and 46

| IV. CONTROLLED GROUP MEMBERSHIP AND CONTRACT ARRANGEMENTS | |
|--|--|
| 45. Are you part of a Controlled Group that includes <i>domestic and/or foreign</i> breweries? If YES , you must answer the following questions. If NO , Skip and go to line 46. | |
| a. Does the controlled group include <i>Domestic</i> breweries? | |
| b. Does the controlled group include <i>Foreign</i> breweries? | |
| 46. During this tax period, did you remove and pay tax on beer produced under contract or agreement for other entities? | |

Note: Eligibility for the reduced tax rates on beer is limited by controlled group and [single taxpayer rules](#); also see related FAQs at [Tax Reform – Craft Beverage Modernization Act \(CBMA\)](#).

New Line 45 – Brewers must select the appropriate answer from the dropdown. If “Yes,” proceed to lines a. and b. If “No,” proceed to line 46.

New a. – Brewers must select the appropriate answer, “Yes” or “No,” from the dropdown.

New b. – Brewers must select the appropriate answer, “Yes” or “No,” from the dropdown.

New Line 46 – Brewers must select the appropriate answer, “Yes” or “No,” from the dropdown.