



TTB Public Guidance

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How do I file Excise Tax Returns and Wine Operations Reports annually?

Wineries meeting certain eligibility requirements may file the Excise Tax Return ([TTB Form 5000.24](#)) and the Report of Wine Premises Operations ([TTB Form 5120.17](#)) annually. The requirements for each form are discussed separately below.

Eligibility for Annual Filing of Excise Tax Returns

Instead of filing excise tax returns semi-monthly or quarterly (as outlined in [27 CFR 24.271](#)), some wineries may file annually provided they meet the following requirements, found in [27 CFR 24.273](#):

The proprietor has not given a bond for deferred payment of wine excise tax, **and** the proprietor:

- Paid wine excise taxes in an amount **less than \$1,000** during the previous calendar year; or
- Is the proprietor of a **newly established bonded wine premises and expects to pay less than \$1,000** in wine excise taxes before the end of the calendar year.

“Not given bond for deferred payment” means you have no amount listed in the “deferral” space on the bond. The wine bond conditions allow up to \$1,000 of the operations coverage on a wine bond of \$2,000 or more to be used for deferral, so for an annual filer no additional deferral coverage would be needed. A bond of at least \$1,000 and up to \$1,999.99 provides \$500 in automatic deferral coverage. If you show a deferral amount on the bond or would owe over \$1,000 for the year, you do not qualify for annual filing.

Winery proprietors meeting these eligibility requirements may file the Excise Tax Return ([TTB Form 5000.24](#)) and remittance within 30 days after the end of the calendar year. Additional information about the payment of wine excise tax may be found at [27 CFR 24, subpart N](#).

Eligibility for Annual Filing of the Report of Wine Premises Operations

In accordance with [27 CFR 24.300\(g\)](#), proprietors of bonded wine premises operations must file the Report of Wine Premises Operations ([TTB Form 5120.17](#)) either monthly, quarterly, or annually. To qualify to file annually, a proprietor must:

- File the Excise Tax Return ([TTB Form 5000.24](#)) annually in accordance with [§ 24.273](#), and
- Not expect the total of all bulk and bottled wine to exceed 20,000 gallons for any one month during the calendar year.

Not being eligible to file an annual Excise Tax Return means you are not eligible to file an annual Report of Wine Premises Operations. You also need to make sure you do not have more than 20,000 gallons of wine in any month. If you are eligible to file an annual Report of Wine Premises Operations, it is due January 15th of the year following the report year.

You may file both the [Excise Tax Return \(TTB Form 5000.24\)](#) and [Report of Wine Premises Operations \(TTB Form 5120.17\)](#) electronically [using Pay.Gov](#), or you may download, complete and mail them to the addresses listed in the instructions on the forms.