

## Instructions for the Pilot Brewer Excise Tax Return and Report of Operations (TTB F 5130.Pilot-B)

### For Pilot Participants:

- This pilot form, TTB F 5130.Pilot-B, is for use by domestic brewers invited and approved to participate, as outlined in the agreement letter you received.
- Pilot participants must submit this pilot form via Pay.gov and submit tax payments electronically to TTB.
- Pilot participants must submit TTB F 5130.Pilot-B in lieu of the Excise Tax Return, TTB F 5000.24 and the Brewer's Report of Operations (BROP), TTB F 5130.9 or TTB F 5130.26, at the frequencies set forth for excise tax return filing at [27 CFR 25.164](#). You must submit this form on or before the [due date for excise tax returns](#) for the filing period. See the General Instructions (when to submit this form), below.

**Note:** *If you are a semimonthly filer, you must submit TTB F 5130.Pilot-A, Pilot Brewer Excise Tax Return for First Semimonthly Period(s) and TTB F 5130.Pilot-B Excise Tax Return and Report of Operations.*

- If you are submitting an amended return, you must use the same form(s) that you used when the return was originally submitted (TTB F 5130.Pilot-1, TTB F 5130.Pilot-A, TTB F 5130.Pilot-B or TTB F 5000.24 with TTB F 5130.9 or 5130.26).

**Note:** Use our contact form at [TTBGov - Tax Simplification](#) to amend your TTB F 5130.Pilot-1.

### To submit this pilot form:

- Go to TTB's [Pay.gov Information](#) website and select the link to sign in or create an account in Pay.gov.

**Note:** *A person must have authority on file with TTB to sign tax returns and operational reports and must follow the prompts to either create a Pay.gov account or log into an established Pay.gov account. Users must establish or log into a Login.gov or ID.me account before creating a Pay.gov account.*

- Once in Pay.gov, select the link to this form: <https://pay.gov/public/form/start/1345372928>. Complete and submit the form via Pay.gov.
- Retain this completed form and your supporting records in accordance with [27 CFR 25.300](#). A TTB official may request the records when reviewing your return or when auditing your brewery records. TTB regulations require brewers to maintain such records for no less than 3 years. Pay.gov stores copies of your forms for 18 months (1 ½ years) after submission under "My Forms" in your Pay.gov account profile.

**To pay the tax due:**

You may electronically submit your tax payment with your completed tax return in Pay.gov or submit payment outside Pay.gov by [Electronic Funds Transfer \(EFT\)](#), such as ACH or Fedwire.

**Note:** *When submitting EFT payments outside Pay.gov you must include your brewery's EIN, Registry Number, and tax period information to ensure the payment is properly applied to your TTB account.*

- **Pay.gov:** You must submit your Pay.gov payment by 8:55 PM Eastern Time the business day prior to the excise tax due date to avoid penalties and/or interest. As noted above, you are not required to submit your tax payment using Pay.gov and may choose to electronically submit it to TTB by ACH or Fedwire, as noted below.
- **ACH:** You may use ACH, including the “Bill Pay” feature, offered by your bank to submit an electronic payment through your financial institution. Contact your financial institution to ensure that TTB will receive the payment on or before the excise tax due date to avoid penalties and/or interest. Each financial institution may have different processing times. [Click here](#) to obtain the ABA Routing Number and Account Number to send your ACH payment through your financial institution.

**Note:** *Include the ‘Check Digit’ after the ‘Receiving ABA’ to complete the 9-digit ABA needed.*
- **Fedwire/EFT:** [Click here](#) for more information on properly formatting your EFT payment to TTB via Fedwire. Contact your bank to ensure that TTB will receive the payment on or before the excise tax due date to avoid penalties and/or interest. Each bank may have different processing times.

For questions or more information, contact the Office of Permitting and Taxation via our toll-free number 877-882-3277 or use our contact form at [TTBGov - Tax Simplification](#).

## GENERAL INSTRUCTIONS

### When to submit this form:

This form must be submitted in accordance with the [due dates for excise tax returns](#) rather than the due dates for operational reports. You must generally submit this form within 14 days after the last day of the filing period. If the due date falls on a Saturday, Sunday, or legal holiday, the return and payment are due on the immediately preceding day that is not a Saturday, Sunday, or legal holiday. Late tax returns and payments are subject to penalties and interest. Payments submitted through Pay.gov must be submitted no later than 8:55 pm Eastern Time on the business day before the due date to be considered timely. You must ensure that payments submitted outside of Pay.gov, such as by ACH or Fedwire payments initiated by your financial institution will be delivered on or before the due date for excise tax returns.

**NOTE: If you are going out of business (including selling/transferring the business to another proprietor), you must submit this form as a final return and operational report for your brewery. Semimonthly filers discontinuing operations during the first period(s) of the month must also submit this form as a final return and operational report for your brewery.**

### Filing Frequency

Your tax liability for the previous calendar year and your expected tax liability for the current year will determine your filing frequency.

**Annual:** Brewers who pay tax on a deferred basis and who reasonably expect to be liable for not more than \$1,000 in taxes with respect to beer imposed by [26 U.S.C. 5051](#) and [7652](#) in the current calendar year, and who were liable for not more than \$1,000 in such taxes in the preceding calendar year, will file this form annually.

**Quarterly:** Brewers who pay tax on a deferred basis and who reasonably expect to be liable for not more than \$50,000 in taxes with respect to beer imposed by [26 U.S.C. 5051](#) and [7652](#) in the current calendar year, and who were liable for not more than \$50,000 in the preceding calendar year, will file this form quarterly.

**Semimonthly:** Brewers who pay tax on a deferred basis and who reasonably expect to be liable for more than \$50,000 in taxes with respect to beer imposed by [26 U.S.C. 5051](#) and [7652](#) in the current calendar year, or who were liable for more than \$50,000 in the preceding calendar year, will submit this form for the last period of the month. Brewers who file semimonthly must submit TTB F 5130.Pilot-A, Pilot Brewer Excise Tax Return for First Semimonthly Period(s), in lieu of this form for the first return period(s) of the month (as shown in the chart below), with the noted exception above for breweries filing semimonthly who discontinue operations during the first return period(s) of the month.

Submit TTB F 5130.Pilot-A for these tax periods:	Submit TTB F 5130.Pilot-B for these tax periods:
Jan 1 - 15	Jan 16 - 31
Feb 1 - 15	Feb 16 – 28/29 (Leap year)
Mar 1 - 15	Mar 16 - 31
Apr 1 - 15	Apr 16 - 30
May 1 - 15	May 16 - 31

Submit TTB F 5130.Pilot-A for these tax periods:	Submit TTB F 5130.Pilot-B for these tax periods:
Jun 1 - 15	Jun 16 - 30
Jul 1 - 15	Jul 16 - 31
Aug - 1 - 15	Aug - 16 - 31
Sep 1 - 15	
Sep 16 – 25*	Sep 26 – 30*
Sep 16 – 26* Mandatory EFT Filer	Sep 27 – 30* Mandatory EFT Filer
Oct 1 - 15	Oct 16 - 31
Nov 1 - 15	Nov 16 - 30
Dec 1 - 15	Dec 16 - 31

\*There is a special [September rule for taxes](#) due by semimonthly filers and there are different periods depending on whether you are a semimonthly filer that is **required** to make excise tax payments by electronic funds transfer (EFT), or a semimonthly filer that is not required to submit payments by EFT. Select the period for “Mandatory EFT Filer” **only if you are required to submit by EFT**. Please see [27 CFR 25.165](#) and [TTB Procedure 2011-1](#) to determine if you are required to submit EFT payments. Also see the instructions under the “Schedule A” heading regarding the safe harbor rule and making related increasing or decreasing adjustments on TTB F 5130.Pilot-B filed for the last period in September.

For exact due dates for this pilot form, please visit <https://www.ttb.gov/tax-audit/excise-tax-and-export-due-dates> and select the **Alcohol and Tobacco Excise Tax Returns, Annual, Quarterly, or Semimonthly Tax Due Dates**. See [27 CFR 25.164](#), [25.164a](#), and [27 CFR 25.165](#) for more information.

1. **Serial Number.** Enter the serial number associated with your excise tax return period. Format your serial number with the prefix “TR”, then 4-digit calendar year, and serial number. Use the serial number associated with the tax period in the [due dates schedule](#).

For example, quarterly filers would use serial number “TR 2025-4” for the form covering the period from October 1 through December 31, 2025.

## 2. Payment Details

- 2a. **Amount Previously Paid.** If you are submitting an amended return, indicate the amount previously paid for the selected excise tax period.
- 2b. **Amount Paid with this Submission.** Indicate the amount paid with this return (e.g., the full amount owed with an original tax return, or the additional liability due with an amended tax return) and submit your payment in accordance with the instructions above.
- 2c. **Form of Payment.** Select the method you are using to send your payment to TTB. Select ‘Zero-balance return’ (no tax owed this period) if your calculated Amount Due With this Return on Line 15 is zero.

## 3. Reporting Period and Other Return Details

- 3a. Reporting Year.** Select the calendar year for the period covered by this form.
- 3b. Period Covers.** Select the appropriate filing frequency for the return (*Annual, Quarterly, or Semimonthly*). See 'When to Submit this Form' above to determine your filing frequency.
- 3c. Excise Tax Period.** Select the appropriate tax period.
- Note: If you are a semimonthly filer, you may submit this form only for your last semimonthly excise tax return period for the month unless you are discontinuing operations. See 'When to Submit this Form' above.*
- 3d. Submission Version.** Select whether you are submitting either an "original" or "amended" version of this form.
- 3e. Final Tax Return-Discontinuation Date.** Enter the date your business officially ceased operations only if you are going out of business (including selling/transferring the business to another proprietor) and this is the last return and report for your brewery.

You must submit this form as your final return and report. Your operational data should reflect on line 44 that the business has no beer on hand at the end of the period. If you are closing the business, you may transfer non-taxpaid/determined product to another brewer in accordance with regulations and/or guidance.

- 4. Brewer's Notice Number.** Enter the brewer's notice number that begins with "BR." You can locate this number on your TTB-approved Brewer's Notice, Form 5130.10. TTB officials also may refer to this number as your Registry Number.
- 5. Employer Identification Number (EIN).** Enter the brewer's EIN that was obtained from the Internal Revenue Service, as required by [27 CFR 25.169](#).
- 6. Brewery Contact Information.**
- 6a. Brewery Contact Name.** Enter the name of a person TTB can contact to discuss this form. The person whose contact information is listed **must** have authority to speak on the brewery's behalf on file with TTB. To grant this person authority, submit an [Amended Application for Entity Information](#) via Permits Online, selecting the option to add or change signing authority.
- If you cannot submit a Permits Online application, contact the Office of Permitting and Taxation via our toll-free number 877-882-3277, or use our contact form at <https://www.ttb.gov/contact-nrc>.
- 6b. Brewery Contact Phone Number.** Enter the phone number where TTB may contact the person listed in line 6a to discuss this form. This person **must** have authority to speak on the brewery's behalf on file with TTB.
- 6c. Brewery Contact Email Address.** Enter an email address where TTB may contact the person listed in line 6a to discuss this form. This person **must** have authority to speak on the brewery's behalf on file with TTB.

**7. Name & Premises Address of Brewery**

- 7a. Brewery Name.** Enter the brewery name as shown on your TTB-approved Brewer's Notice, Form 5130.10. If your name has since changed, submit the appropriate [amended application](#) via Permits Online.

If you cannot submit a Permits Online application, contact the Office of Permitting and Taxation via our toll-free number 877-882-3277, or use our contact form at <https://www.ttb.gov/contact-nrc>.

- 7b. Brewery Premises Address.** Enter the brewery street address and secondary address details as shown on your TTB-approved Brewer's Notice, Form 5130.10. If your address has since changed, submit the appropriate [amended application](#) via Permits Online.

If you cannot submit a Permits Online application, contact the Office of Permitting and Taxation via our toll-free number 877-882-3277, or use our contact form at <https://www.ttb.gov/contact-nrc>.

- 7c. Brewery Premises Address Continued.** Enter the city, county, state, and ZIP Code for the brewery premises.

**BREWERY OPERATIONS AND EXCISE TAX CALCULATION**

Report quantities of beer in barrels, which are equivalent to 31 liquid gallons.  
Round entries to the nearest second decimal place.

**Excise Tax Calculation**

**Note:** Report taxable removals **only** for the excise tax return period specified under 3c. In the Brewery Operations section of this form, semimonthly filers will report operational data for the entire month.

**8. Beer Produced and Removed at \$3.50 per Barrel.**

Enter on line 8, column (a), the number of barrels of beer removed subject to tax during the period at the \$3.50 per barrel tax rate and affirm that the brewery is eligible for the reduced rate under [26 U.S.C. 5051\(a\)\(2\)](#) and [27 CFR 25.152](#) for the beer removed by checking the box "I (or another brewery in my controlled group) produced this beer and I am eligible for this rate."

Membership in a controlled group and/or making beer pursuant to a license, franchise, or other arrangement may further limit your eligibility for the \$3.50 rate.

This form will automatically multiply the number of barrels entered on line 8, column (a), by \$3.50 to calculate line 8, column (b), the tax liability on that beer.

**9. Beer Produced and Removed at \$16.00 per Barrel.**

Enter on line 9, column (a), the number of barrels of beer removed subject to tax during the period at the \$16.00 per barrel tax rate and affirm that the brewery is eligible for the reduced rate under [26 U.S.C. 5051\(a\)\(1\)](#) for the beer removed by checking the box "I (or another brewery in my controlled group)

produced this beer and I am eligible for this rate.”

Membership in a controlled group and/or making beer pursuant to a license, franchise, or other arrangement may further limit your eligibility for the \$16.00 rate.

This form will automatically multiply the number of barrels entered on line 9, column (a), by \$16.00 to calculate line 9, column (b), the tax liability on that beer.

- 10. Beer Removed at \$18.00 per Barrel.** Enter on line 10, column (a), the number of barrels of beer removed subject to tax during the period at the \$18.00 per barrel tax rate.

This form will automatically multiply the number of barrels entered on line 10, column (a), by \$18.00 to calculate line 10, column (b), the tax liability on that beer.

- 11. Taxable Beer Removed and Excise Tax Liability for This Period.** The form will automatically calculate this total based on the quantity of barrels from lines 8(a), 9(a) and 10(a), and tax liability amounts from lines 8(b), 9(b), and 10(b), respectively.

**NOTE:** If you do not have any increasing or decreasing adjustments for this return period, you may skip to Brewery Operations starting on line 28.

- 12. Total Increasing Adjustments.** The form will automatically fill this line with the total increasing adjustment amount from line 23, column (f), of Schedule A.

- 13. Gross Amount Due.** The form will automatically calculate this total based on the amounts on line 11, column (b), plus line 12, column (b).

- 14. Total Decreasing Adjustments.** The form will automatically fill this line with the total decreasing adjustment amount from line 27, column (e), of Schedule A.

- 15. Amount Due with this Return.** The form will automatically calculate the amount of tax due on line 15, column (b), based on the amount on line 13, column (b), minus the amount on line 14, column (b). You will remit this amount using the payment method indicated on line 2c.

## SCHEDULE A

### INCREASING AND DECREASING ADJUSTMENTS

#### Increasing Adjustments

**16-18. For each increasing adjustment:**

**Column (a).** Select the type of increasing adjustment(s):

- i. **Approved alternate method.**

If you have an approved alternate method or procedure under [27 CFR 25.52](#) to employ methods of operations that vary from requirements in [27 CFR part 25](#) or TTB policy related to reporting increasing adjustments on your excise tax return you must provide the assigned control number in column (b).

For information on how to submit a request for an alternate method or procedure or if you have questions about the assigned control number for a previously approved alternate method or procedure, contact TTB's Ruling and Regulations Division (RRD) at 202-453-2265 or <https://www.ttb.gov/contact-rrd>.

**ii. Failure to obtain proof of export within 90 days.**

If you fail to obtain proof of exportation within 90 days for beer that you exported without payment of tax pursuant to the alternative procedure in [Industry Circular 2004-3](#), you must make an increasing adjustment equal to the tax liability associated with the unsubstantiated exportation. If you add this adjustment on the first excise tax return due following the 90-day period, no interest is due on the removal(s).

**iii. Unexplained shortages.**

If you reported shortages for this period or an earlier period on line 40 of this pilot form, line 31 of the Brewer's Report of Operations, TTB Form 5130.9, or line 15 of the Quarterly Report of Operations, TTB Form 5130.26, and are unable to establish that the beer was not removed for consumption or sale, you must pay the tax on those shortages as an increasing adjustment. See [Industry Circular 2007-1](#), Shortages of Inventoried Packaged Beer, for more information.

**iv. Safe harbor rule for taxes due by semimonthly return in September.**

If you are a semimonthly filer who utilized the safe harbor rule at [27 CFR 25.164a\(b\)](#) and your accelerated tax payment for the second period in September was less than the actual tax liability incurred, you should show the underpaid amount as an increasing adjustment on the tax return for the final period in September. Payment of the underpaid amount will be due with the return for the final period in September.

**Column (b).** Enter the supporting information, depending on the reason for the increasing adjustment:

- **Approved alternate method:** Enter the control number TTB assigned to your approved alternate method or procedure related to increasing adjustments.
- **Failure to obtain proof of export within 90 days:** Enter the export serial number for the shipment in question from TTB F 5130.12, Beer for Exportation. Format the export serial number with the prefix, "EX" (EX-YYYY-#####) to distinguish it from a tax return serial number.
- **Unexplained shortage:** Enter the excise tax return's serial number(s) when the shortage was first identified on line 40 of the Excise Tax Return and Report of Operations, TTB F 5130.Pilot-B.
- If the shortage was reported prior to participating in this pilot, enter the reporting period from the applicable Brewer's Report of Operations, TTB Form 5130.9, or Quarterly Report of Operations, TTB Form 5130.26.
- **Safe harbor rule:** Enter the tax return serial number for the second period in September (TR-YYYY-18).

**Column (c).** Units are reported in barrels. This is a pre-filled entry.

**Column (d).** Enter the quantity of barrels.

- **Safe harbor rule:** If you are a semimonthly filer who utilized the safe harbor rule at [27 CFR 25.164a\(b\)](#), enter the difference between the barrels reported as removed for the accelerated second period in September and the actual barrels removed during the second period in September.

**Column (e).** Select the applicable rate.

**Column (f).** The form will automatically calculate tax due based on the column (d) and (e) entries.

### Examples of Increasing Adjustments with Supporting Information:

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)
Approved alternate method	####-00012	barrels	36.00	\$3.50	\$126.00
Approved alternate method	####-00012	barrels	30.00	\$16.00	\$480.00
Failure to obtain proof of export within 90 days	EX-2023-10, EX-2023-22, EX-2023-23	barrels	50.00	\$18.00	\$900.00
Unexplained shortages	TR-2023-12	barrels	50.00	\$18.00	\$900.00

- 19. See Attached.** If you require more rows for increasing adjustments than provided, list your adjustments on the Schedule A Increasing Adjustments Continuation Sheet, providing all the information required in columns (a) – (f). The form will summarize your entries on line 19 by populating the total amount from your attached continuation sheet in column (f).
- 20. Total Increasing Tax Due.** The form will automatically calculate this total for all increasing adjustments entered in Schedule A.
- 21. Interest.** Enter the amount of interest that is due on the tax in connection with your increasing adjustments, if you know the amount (or enter \$0 if you do not know the amount of interest).<sup>1</sup>
- 22. Penalties.** Enter the amount of penalties that are due in connection with your increasing adjustments (or enter \$0 if you do not know the amount of penalties).<sup>1</sup>
- 23. Total Increasing Adjustments.** The form will automatically sum lines 20 through 22 and will automatically populate line 12.

If you received a Notice and Demand from TTB stating that you owe additional tax, please make payment in accordance with the instructions on the Notice and **not** by way of an increasing adjustment.

### Decreasing Adjustments

Decreasing adjustments are allowed for approved alternate methods or procedures; approved TTB claims for credit; beer returned from another brewery in accordance with [27 CFR Part 25, Subpart M](#); beer voluntarily destroyed in accordance with [27 CFR Part 25, subpart N](#); proof of export obtained after voluntary tax payment;

<sup>1</sup> \*To obtain official penalty and interest calculations, please contact us at 877-882-3277.

overpayments resulting from the use of the safe harbor rule for the second period in September, in accordance with [27 CFR 25.164a\(b\)](#); and beer lost by fire, casualty, or act of God, as outlined in [27 CFR 25.282](#).

You may take a decreasing adjustment if TTB has approved your claim for credit. Always use the 'Approved Claim for Credit' option when taking a decreasing adjustment for an approved claim for credit even if the type of adjustment fits in another category. If you are eligible to take a decreasing tax adjustment in lieu of submitting a claim for refund of tax or claim for credit, select the appropriate option that describes the activity (e.g., Beer voluntarily destroyed). Claims for refund of tax, remission of tax, and allowance of loss are **never** eligible for decreasing adjustments.

You may **never** take a decreasing adjustment on beer that has not been taxpaid. See [27 CFR 25.281\(a\)](#).

For more information about refund or adjustment of tax or relief from liability, see [27 CFR Part 25, Subpart T](#).

## **24-25. For each decreasing adjustment:**

**Column (a).** Select the type of decreasing adjustment:

### **i. Approved alternate method.**

If you have an approved alternate method or procedure under [27 CFR 25.52](#) to employ methods of operations that vary from requirements in [27 CFR part 25](#) or TTB policy related to reporting decreasing adjustments on your excise tax return you must provide the assigned control number in column (b).

For information on how to submit a request for an approved alternate method or procedure or have questions about the assigned control number for a previously approved alternate method or procedure, contact TTB's Ruling and Regulations Division (RRD) at 202-453-2265, or <https://www.ttb.gov/contact-rrd>.

### **ii. Approved claim for credit.**

You may take a decreasing adjustment for an approved TTB claim for credit. For purposes of the pilot, you must submit a claim for overpayments. You may take the full amount of the approved claim, or if that amount will exceed the amount of your liability for the period, you may take a portion of the approved amount on one tax return and an additional amount on a subsequent tax return. Claims for refund are not eligible for decreasing adjustment.

### **iii. Beer lost by fire, theft, casualty, or act of God.**

#### **Beer Lost by Fire, Casualty, or Act of God.**

You may take a decreasing adjustment on your excise tax return (without interest) for the tax paid on domestically-produced beer that is lost or destroyed or otherwise rendered unmerchantable by fire, casualty, or act of God. See [27 CFR 25.282](#) and [27 CFR 25.284](#)(d) and (e) for requirements for these adjustments.

You may **NOT** take a decreasing adjustment if you submit a claim for refund or relief from liability of tax for beer that is lost or destroyed or otherwise rendered unmerchantable by fire, casualty, or act of God.

**Beer Lost by Theft.**

For the purposes of this pilot, you may **NOT** take a decreasing adjustment for beer lost by theft. If the appropriate TTB officer is satisfied that the theft occurred before removal from the brewery and without connivance, collusion, fraud or negligence by the brewer, consignor, consignee, bailee, or carrier or their employees or agents, you **MAY** make a claim for relief from liability for the tax.

**iv. Beer returned from another brewery.**

You **MAY** take a decreasing adjustment for the amount of tax paid on beer returned to the brewery under [27 CFR 25.213](#). See [27 CFR 25.284](#)(b) and (e) for requirements for these adjustments.

You may **NOT** take a decreasing adjustment if you submit a claim for refund or relief from liability of tax for beer returned from another brewery.

**v. Beer voluntarily destroyed.****Beer Destroyed Without Return to Brewery.**

You **MAY** take a decreasing adjustment on your excise tax return for the amount of tax paid on beer voluntarily destroyed at a location other than any breweries you operate, in accordance with [27 CFR Part 25, Subpart N—Voluntary Destruction](#). See [27 CFR 25.284](#)(c) and (e) for requirements for these adjustments.

You may **NOT** take a decreasing adjustment if you submit a claim for refund or relief from liability of tax for voluntary destruction of beer at a location other than any breweries you operate.

**Tavern on Brewery Premises: Destruction of Taxpaid/Tax Determined Beer Stored on Premises.**

Brewers operating a tavern on brewery premises who wish to destroy taxpaid or tax-determined beer which was never removed from brewery premises, must follow the procedures in [27 CFR 25.225](#). Brewers may submit a claim for credit or refund in accordance with [27 CFR 25.283\(c\)](#), but are **not** eligible to take a decreasing adjustment without an approved claim for credit.

**vi. Obtained proof of export after tax payment.**

If you failed to obtain proof of exportation within 90 days for beer that you exported without payment of tax pursuant to the alternative procedure in [Industry Circular 2004-3](#), you made an increasing adjustment equal to the tax liability, and you subsequently obtain the proof of export, then you may make a corresponding decreasing adjustment in the amount of tax paid. No interest will be paid for subsequent establishment of proof.

**vii. Safe harbor rule for taxes due by semimonthly return in September.**

If you are a semimonthly filer who utilized the safe harbor rule set forth at [27 CFR 25.164a\(b\)](#) and your accelerated tax payment for the second period in September was more than the actual liability incurred, you should make a decreasing adjustment on the tax return for the final period in September.

If the overpaid amount exceeds the gross amount due on the tax return for the final period in

September, you should file a claim for credit or refund for the remaining balance. If TTB approves a claim for credit, you should follow the instructions for an “Approved claim for credit” for future decreasing adjustments. Claims for refund are not eligible for a decreasing adjustment.

**Column (b).** Enter supporting information, depending on the type of decreasing adjustment:

- **Approved alternate method:** Enter the control number TTB assigned to your approved alternate method or procedure related to decreasing adjustments.
- **Approved claim for credit:** Insert the claim number of the approved claim.
- **Beer lost, by fire, casualty, or act of God:** Enter the date(s) of the loss.
- **Beer returned from another brewery:** Enter the date(s) of such returns.
- **Beer voluntarily destroyed:** Enter the date(s) the taxpaid beer was destroyed.
- **Obtained proof of export after tax payment:** Enter the export serial number assigned to the Beer for Exportation, TTB F 5130.12, for the shipment in question, and the serial number of the excise tax return on which you paid tax on beer that was exported prior to receiving proof of export. Prefix your export serial number with “EX” and your tax return serial number with “TR”.
- **Safe Harbor rule:** Enter the tax return serial number for the second period in September (TR-YYYY-18).

**Column (c).** If a TTB-approved claim, enter the total amount approved for the claim. Otherwise, leave blank.

**Column (d).** If a TTB-approved claim, enter the balance remaining on the claim. This is the amount not taken on prior return periods. If no credit has been taken against this claim before, this amount will equal the amount in column (c). For other types of decreasing adjustments, leave blank.

**Note:** If TTB approves a claim for an amount that exceeds your tax liability, this allows you to take the approved credit incrementally.

**Column (e).** Enter the amount of the claim or other decreasing adjustment taken for this period.

#### Examples of Decreasing Adjustments with Supporting Information:

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)
Beer lost by fire, casualty, or act of God	6/20/2023			\$9,852.45
Approved alternate method	#### #####			\$426.30
Beer returned from another brewery	6/27/2023			\$6,982.30
Obtained proof of export after tax payment	EX-2022-5/TR-2022-6			\$6,982.30
Beer voluntarily destroyed	6/25/2023			\$745.23
Approved claim for credit	MWR-000000	\$7,523.63	\$5,000.00	\$2,750.00

- 26. See Attached.** If you require more rows for decreasing adjustments than lines available, list your adjustments on Schedule A Decreasing Adjustments Continuation Sheet, providing all the information required in columns (a) – (e). Summarize your entries on line 26 by entering the total amount from your continuation sheet in column (e).
- 27. Total Decreasing Adjustment.** The form will automatically sum all decreasing adjustments on lines 24 through 26 and will automatically populate line 14. This number cannot be greater than the amount of tax you owe for the period.

## BREWERY OPERATIONS

**Operational Period (for semimonthly filers only).** Select the month, from the dropdown, that corresponds with the operational data you are about to enter below. This month must correspond with the month of the period shown in line 3c. Remember to report operational data for the entire month, not just for the tax period listed in line 3c.

- 28. Total Beer on Hand at the Beginning of Period.** Enter the number of barrels from line 44 of the form submitted for the last period. If this is your first time submitting TTB F 5130.Pilot-B, enter the amount of beer on hand at the end of the period from line 33 of the Form 5130.9 or line 17 of the Form 5130.26, most recently submitted.

### I. ADDITIONS TO BEER INVENTORY

- 29. Total Beer Produced This Period.** Enter number of barrels produced by fermentation and any increase in volume of untaxpaid beer on brewery premises from the addition of water and other liquids.
- 30. Beer Received in Bond – Includes Bulk and Bottled.** Enter the quantity of bulk beer and beer in containers (measured in barrels) received without payment of tax transferred from another brewery under [26 U.S.C. 5414](#), received without payment of tax from a pilot brewing plant of the same ownership under [27 CFR 25.271](#), and/or received in bulk without payment of tax transferred from customs custody under [26 U.S.C. 5418](#). You should report the actual number of barrels you receive in bond. If the beer lost in transit to your premises exceeds two percent of the quantity shipped, you must submit a claim to TTB for remission of the tax on the entire loss per [27 CFR 25.184\(c\)](#).
- 31. Beer Returned to Brewery after Removal.** Enter number of barrels returned to your brewery after having been removed for consumption or sale, but do **not** report returned barrels of beer that you have tax determined or paid and taken as an offset or deduction against the quantity of beer removed for consumption or sale from your brewery on that business day, as provided in [27 CFR 25.159](#).

Maintain daily records of any such offset pursuant to [27 CFR 25.211](#) and [25.292](#). For this pilot, if the beer returned to your brewery was tax determined or paid by another brewery and you would like to recover the tax on that beer, you must file a claim for refund with TTB per [27 CFR 25.213](#) or make a decreasing adjustment on Schedule A.

- 32. Physical Inventory Disclosed an Overage.** Report any gains in inventory discovered in the course of the monthly inventories required by [27 CFR 25.294](#).
- 33. Total Beer on Hand at the Beginning of Period Plus Additions to Inventory.** The form will

automatically calculate this total based on what you entered on lines 28, 29, 30, 31, and 32. This total must match line 41, Total Beer on Hand at the Beginning of Period Plus Additions to Inventory.

## II. SUBTRACTIONS FROM BEER INVENTORY

### II(A). Beer Removed Without Payment of Tax

34. **Exports without Payment of Tax.** Enter the number of barrels removed without payment of tax under [27 CFR 25.203](#) for exportation, for use as supplies on vessels and aircraft, or for transfer to a foreign-trade zone for exportation or storage pending exportation.
35. **Transfers in Bond.** Enter the number of barrels transferred from your 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](#).
36. **Other Removals without Payment of Tax.** Enter the total number of barrels removed as unfit for beverage use under [27 CFR 25.191](#); removed for laboratory analysis or for research, development, or testing under [27 CFR 25.195](#) or [25.196](#); removed by pipeline to a distilled spirits plant under [27 CFR 25.201](#); and removed for personal or family use under [27 CFR 25.207](#). Do **not** report barrels of beer that you removed in connection with an offset for beer returned to your brewery the same day, as provided in [27 CFR 25.159](#). Maintain daily records of any such offset pursuant to [27 CFR 25.211](#) and [25.292](#).
37. **Total Removals without Payment of Tax.** The form will automatically calculate this total based on what you entered on lines 34, 35, and 36.

### II(B). Other Inventory Subtractions

38. **Beer Consumed or Destroyed on Brewery (Not Tavern) Premises.** 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. Also, report any unsalable beer destroyed at the brewery and including any beer tested by an onsite laboratory per [27 CFR 25.295](#).
39. **Losses, Including Breakage and Theft.** Enter the number of barrels lost by theft, breakage, or other causes. Losses are known quantities of beer lost due to breakage, casualty, or other unusual cause such as theft or damage. See [27 CFR 25.11](#). Under [27 CFR 25.282\(e\)](#), a brewer who sustains a loss before transfer of title who desires to adjust the tax or submit a claim for refund must, on learning of the loss of beer, immediately notify TTB.
40. **Physical Inventory Disclosed a Shortage.** Enter all shortages discovered during the monthly inventory required by [27 CFR 25.294](#) and affirm your recordkeeping and taxpayment obligations by checking the box, "I have taxpaid all unexplained shortages on Schedule A above."

Under TTB regulations, a **shortage** is defined as an unaccounted-for discrepancy (missing quantity) of beer disclosed by physical inventory. See [27 CFR 25.11](#). Generally, unexplained shortages of packaged beer are considered "removed for consumption or sale" and are taxable. See [Industry Circular 2007-1](#), Shortages of Inventoried Packaged Beer, for more information.

If you do not have records that explain the shortage in accordance with [Industry Circular 2007-1](#), you must taxpay any unexplained part of the shortage on Schedule A.

Because you are affirming your recordkeeping and taxpayment obligations, this pilot form does **not** require you to submit an explanation for a shortage reported on this line. For any inventory shortage that you do not taxpay, you must maintain in your records an explanation that establishes that the beer in question was not removed for consumption or sale and, thus, no tax liability exists with respect to the product.

### III. INVENTORY RECONCILIATION

- 41. Total Beer on Hand at the Beginning of Period plus Additions to Inventory.** The form will automatically fill this line with the amount from line 33.
- 42a. Beer Barrels Removed Taxpaid on TTB F-5130.Pilot-A, line 11(a) (Semimonthly taxpayers only).** This item is for semimonthly taxpayers only whose last return was submitted on the Pilot Brewer Excise Tax Return for First Semimonthly Period(s). Enter the total number of barrels reported as taxable removals on your tax return(s) for the earlier periods of the month.
- If you are a semimonthly filer who utilized the safe harbor rule at [27 CFR 25.164a\(b\)](#) for the accelerated second period in September, enter the actual barrels removed during the second period in September.
- 42b. Total Beer Barrels Removed Taxpaid this Operational Period.** The form will automatically calculate this total based on the number of barrels of beer removed taxpaid on line 11(a), plus beer removed taxpaid on line 42(a).
- 43. Total Other Subtractions from Inventory.** The form will automatically calculate this total based on the number of barrels reported on lines 37, 38, 39, and 40.
- 44. Total Beer on Hand at the End of Period.** The form will automatically calculate this total based on line 41 minus the amount on line 42(b) and 43. This number cannot be less than zero.

### IV. CONTROLLED GROUP MEMBERSHIP AND CONTRACT ARRANGEMENTS

Eligibility for the reduced tax rates on beer is limited by controlled group and single taxpayer rules.

- 45.** Select "Yes" if your brewery is a member of a controlled group of brewers as defined at [26 U.S.C. 5051\(a\)\(5\)\(A\)](#) and answer the following questions. Otherwise, select "No" and go to line 46.
- a.** If you selected "Yes" for the question on line 45, answer this question to report whether the controlled group has domestic breweries as members.
  - b.** If you selected "Yes" for the question on line 45, answer this question to report whether the controlled group has foreign breweries as members.
- 46.** Select "Yes" if you produce and remove beer subject to tax under a license, franchise, or other arrangement or if another brewery produces beer under contract with you. See [26 U.S.C. 5051\(a\)\(5\)\(C\)](#); [Industry Circular 2018-5](#), Single Taxpayer Rules for Credits and Reduced Rates on Beer,

Wine, and Distilled Spirits Produced in the United States, for more information. Otherwise, select "NO."

### SIGNATURE UNDER PENALTIES OF PERJURY

Make sure that the person signing the form is authorized to sign for the taxpayer and to speak on the brewery's behalf. To grant this person authority, submit an [Amended Application for Entity Information](#) via Permits Online. If you cannot submit a Permits Online application, contact the Office of Permitting and Taxation via our toll-free number 877-882-3277, or use our contact form at <https://www.ttb.gov/contact-nrc>.

**Note:** *If signing authority is granted to an incumbent position with the company (for example, Vice President – Sales, Brewmaster, Accountant, etc.), the individual identified in line 47 must hold that authorized title at the time of signature.*

- 47. Printed Name.** Enter the name of the person signing the form.
- 48. Title.** Enter the title for the person signing the form.
- 49. Signature.** Sign the document.
- 50. Date.** Enter the date the form is signed.

## PRIVACY ACT STATEMENT

The Privacy Act of 1974 requires that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary or mandatory under the law. See [5 U.S.C. 552a\(e\)\(3\)](#). This form is issued under the authority of the Internal Revenue Code (IRC). Specifically, [26 U.S.C. 5061\(a\)](#), [5415\(b\)](#), and [5555\(a\)](#) require brewers to submit excise tax returns, operational reports, and statements per TTB regulations. Regulations promulgated under [26 U.S.C. 6109](#) require the inclusion of an Employer Identification Number (EIN) for taxpayer identification purposes. As a voluntary participant in the TTB pilot through an alternate method to current TTB regulations, you agree to furnish the information set forth in this pilot form.

TTB uses the information collected on these forms to identify you as a taxpayer, the period covered, the amount due for each return, and to verify the amount of tax due and your entitlement to reduced tax rates. We use information about your operations to protect the revenue and monitor compliance with IRC provisions administered by TTB. While the IRC generally prohibits TTB's disclosure of tax information, we may disclose this information to the Department of Justice or other Federal, State, local, or foreign government agencies as authorized by [26 U.S.C. 6103](#). We may also disclose information on the form to members of the public to verify information on the form when law does not prohibit such disclosure.

A Privacy Act Statement required by [5 U.S.C. 552a\(e\)\(3\)](#) stating our authority for soliciting and collecting the information from your check, and explaining the purposes and routine uses which will be made of your check information, is available at <https://www.ttb.gov/images/pdfs/sorn.pdf>, or call toll free at 877-882-3277 to obtain a copy by mail. Furnishing the check information is voluntary, but a decision not to do so may require you to make payment by some other method.

## PAPERWORK REDUCTION ACT NOTICE

This information collection request is in accordance with the Paperwork Reduction Act of 1995. Providing the requested information is mandatory under [26 U.S.C. 5061\(a\)](#), [5415\(b\)](#), [5555](#), and [6109](#). We use this information to identify beer excise taxpayers, the time period covered, and the amount of tax due and paid for each tax return; to determine tax liability; and to ensure that the correct payment was made and received. We also use the collected information to determine whether your brewery operations comply with the requirements of Federal law and regulations, and to compile generalized statistical reports for release to the public, and to make economic forecasts and evaluate industry operations and trends.

We estimate the average burden associated with this information collection to be 40 minutes per respondent depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, D.C. 20005.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.