



**TTB** Alcohol and Tobacco  
Tax and Trade Bureau  
U.S. Department of the Treasury

## TTB CBMA ACE Report Template User Guide

March 30, 2023

## Table of Contents

Purpose of this Guide.....	3
What is the purpose of the TTB CBMA ACE Report Template? .....	3
Step 1 – Access the TTB CBMA ACE Report Template .....	3
Step 2 – Prepare TTB CBMA ACE Report Template .....	3
Step 3 – Determine the Claim Amount for Each Line Item.....	6
Step 4 – File the TTB CBMA ACE Report with TTB .....	8
Contacts .....	8

## Purpose of this Guide

The purpose of this guide is to provide step-by-step instructions for importers to access, prepare, and save a TTB CBMA ACE Report Template in support of a TTB CBMA importer refund claim when using the alternate procedure authorized by [TTB Industry Circular 2023-1, Alternate Procedure for Submission of CBMA Importer Claims](#).

## What is the purpose of the TTB CBMA ACE Report Template?

The TTB CBMA ACE Report Template (also referred to as the “report”) is a standard report template in Excel format. The report is designed to correspond to a template that will be available in CBP’s ACE Reports, a CBP system within the Automated Commercial Environment (ACE) Secure Data Portal. For the limited circumstances outlined in TTB Industry Circular 2023-1, it is not possible for an importer to submit required import data in ACE, update missing or correct information in ACE, and/or correct any system errors that may prevent the importer’s data from correctly appearing in TTB’s CBMA Importer Claims System. In those circumstances, an importer will instead use the report to provide required import data to TTB through the “manual claim submission” process in the myTTB CBMA Importer Claims System. Importers *must* include this report when submitting CBMA importer refund claims to TTB under the alternate procedure established in TTB Industry Circular 2023-1. An importer should *not* use this report when the importer can correct ACE records through normal CBP filing procedures, such as post-summary corrections (PSCs).

## Step 1 – Access the TTB CBMA ACE Report Template

The TTB CBMA ACE Report Template is located here: [TTB CBMA ACE report](#).

## Step 2 – Prepare TTB CBMA ACE Report Template

Populate the ACE import data for the quarterly claim period. Importers and brokers may populate the report using CBP’s ACE Reports tools, custom automated broker interface (ABI) software reports, internal reporting tools, or manually. Importers and brokers should review CBP’s [CATAIR](#), [ACE Reports Data Dictionary](#), and ACE Reports hover over descriptions for field definitions, if necessary. Regardless of the method used, importers must not alter the report field headings or column order.

**Important:** TTB’s CBMA Importer Claim System will not accept a claim submission if importers or brokers alter the column headings in the report.

Once you have populated the ACE import data for the quarterly claim period, finish preparing the report by making any necessary additions or corrections to the data that appears in the report. Importers or brokers should only add/correct import entry data specifically required by TTB that cannot otherwise be added/corrected through additional ACE filings or PSCs. Also, the importer or broker may not split entry lines into additional lines in the report; this must be done through a PSC. The below images are a condensed view of the columns from the report. Key fields are flagged and described in the below A-E list. All of these fields are critical to claims processing. The list also explains the common corrections that importers or brokers will make in the report.<sup>1</sup>

		{A}	{B}		
Entry Summary Number	Entry Summary Line Number	Entry Date	Importation Date	Line Tariff Quantity (1)	Internal Revenue Tax Amount

  

{C}				{D}	{E}
Line Product Claim Code	Foreign Producer ID	Flavor Content Credit	Rate Designation Code	TTB Permit	Claim Amount

**{A}** The entry date determines whether TTB has CBMA refund authority and the quarterly period of the claim.

**{B}** Importers must have an assignment from a foreign producer for the year of import. In certain situations, CBP does not require the import date at the time of entry summary filing. However, the import date is required by TTB. If the filer did not include an import date in ACE and cannot add one through a PSC, importers must update this field in the report.

**{C}** The CBMA fields are necessary to determine who the assignment is from (Foreign Producer ID as registered with TTB) and the specific tax benefit that has been assigned (Rate Designation

<sup>1</sup> Detailed guidance on entry PGA message set filing requirements can be found here <https://www.cbp.gov/document/guidance/ace-filing-instructions-ttb-regulated-commodities>. Significant to the entry filing is ensuring that the Permit (LPCO Type = TZ3, LPCO Number) is valid and only one per entry line. Detailed guidance on Entry Summary filing requirements can be found in the Entry Summary Create / Update CATAIR located here <https://www.cbp.gov/document/technical-documentation/entry-summary-createupdate-catair>. See the Product Claim Code Requirements on the Line Item Header (Input 40-Record) and Importer’s Additional Declaration Detail on the Input 54-Record.

Code). If the importer or broker is unable to amend the entry through normal ACE filings or PSC, these data fields must be updated in the report.

**{D}** The TTB importer permit number is required to determine which importer is associated with each line item in this refund claim. If the permit number is missing or incorrect in ACE and the importer or broker is unable to correct it, this data field must be updated in the report.

**{E}** The importer or broker must complete the “Claim Amount” field for each line item. Please see the section on [Determine the Claim Amount for Each Line Item](#).

After making any necessary additions or corrections to the data fields that appear in the report, importers must confirm that the report meets the requirements below prior to submitting a CBMA refund claim to TTB using this report, as authorized in Industry Circular 2023-1:

- a. All entry summary lines for which claims can be, or have been, filed within the TTB CBMA Importer Claims System regular claim procedure must be removed from the report. The importer cannot include these line items in claims submitted under Industry Circular 2023-1.
- b. All line items must have an Import Date.
- c. All line items must have an Entry Date within the period of the quarterly claim filing.
- d. Only include Consumption Type Entries in the report.
- e. Only include imports where Federal excise tax has been paid.
- f. Only include imports with Line Product Claim Code = ‘C’.
- g. Only include imports with a valid Rate Designation Code.<sup>2</sup>
- h. All line items must have a valid TTB importer permit number that corresponds with the claim.
- i. All entry lines must have a valid TTB Foreign Producer ID corresponding to a foreign producer that has assigned the relevant CBMA tax benefits to the importer through the myTTB Foreign Producer Registration and Assignment System.
- j. The “ACE Report Run” Date column should be left blank in the report. This data field will be used in the future once CBP includes the report in ACE Reports.
- k. Save the report in .csv format for submission through the “manual claim submission” process in the myTTB CBMA Importer Claims System.

---

<sup>2</sup> CBMA Rate Designation Codes can be found here [https://www.ttb.gov/images/pdfs/cbma/ACE\\_CBMA\\_Tax\\_Rates\\_Table.pdf](https://www.ttb.gov/images/pdfs/cbma/ACE_CBMA_Tax_Rates_Table.pdf).

## Step 3 – Determine the Claim Amount for Each Line Item

The claim amount field must be calculated by the importer for each line item on this report. The total claim amount for all line items will be the amount submitted to TTB for a refund. Use the [CBMA Tax Rates Table](#) on TTB.gov to determine the claim amount for each line item.

When converting Liters / Proof Liters to Wine Gallons / Proof Gallons / Beer Barrels, use the conversion factors in the below examples to determine the claim amount for each commodity.

### Beer Example

*Beer at \$16.00/beer barrel*

Line Tariff UOM (1) Code	Line Tariff Quantity (1)	Internal Revenue Tax Amount - Dimension	Line Product Claim Code	Flavor Content Credit	Rate Designation Code	TTB Tax Rate	Claim Amount
L	1,000	\$153.39	C		B01010	00160000	\$ 17.04

Per the CBMA Tax Rates Table referenced above, the Rate Designation Code (B01010) represents a claim where the Full Tax Rate of \$18/beer barrel was paid and CBMA tax benefits (TTB Tax Rate) of \$16/beer barrel have been assigned.

$$\begin{aligned}
 \text{Formula:} &= ([\text{Line Tariff Quantity (1)}] * (0.26417/31)) * (18-16) \\
 &= 1000 * .00852 * 2 \\
 &= \$17.04
 \end{aligned}$$

### Wine Examples

*Wine 16% and under at \$1.00 Credit/wine gallon (First 30,000 wine gallons)*

Line Tariff UOM (1) Code	Line Tariff Quantity (1)	Internal Revenue Tax Amount - Dimension	Line Product Claim Code	Flavor Content Credit	Rate Designation Code	TTB Tax Rate	Claim Amount
L	1,000	\$282.66	C		W01010	00000700	\$ 264.17

Per the CBMA Tax Rates Table referenced above, the Rate Designation Code (W01010) represents a claim where the Full Tax Rate of \$1.07/wine gallon was paid and CBMA tax benefits (TTB Tax Rate) of \$0.07/wine gallon have been assigned.

$$\begin{aligned}
 \text{Formula:} &= ([\text{Line Tariff Quantity (1)}] * (0.26417)) * (1.07-0.07) \\
 &= 1000 * 0.26417 * 1 \\
 &= \$264.17
 \end{aligned}$$

**Wine 16% and under at \$0.90 Credit/wine gallon (Over 30,000 up to 130,000 wine gallons)**

Line Tariff UOM (1) Code	Line Tariff Quantity (1)	Internal Revenue Tax Amount - Dimension	Line Product Claim Code	Flavor Content Credit	Rate Designation Code	TTB Tax Rate	Claim Amount
L	1,000	\$282.66	C		W01020	00001700	\$ 237.75

Per the CBMA Tax Rates Table referenced above, the Rate Designation Code (W01020) represents a claim where the Full Tax Rate of \$1.07/wine gallon was paid and CBMA tax benefits (TTB Tax Rate) of \$0.17/wine gallon have been assigned.

$$\begin{aligned} \text{Formula:} &= ([\text{Line Tariff Quantity (1)}] * (0.26417)) * (1.07 - 0.17) \\ &= 1000 * 0.26417 * 0.90 \\ &= \$237.75 \end{aligned}$$

**Wine 16% and under at \$0.535 Credit/wine gallon (Over 130,000 up to 750,000 wine gallons)**

Line Tariff UOM (1) Code	Line Tariff Quantity (1)	Internal Revenue Tax Amount - Dimension	Line Product Claim Code	Flavor Content Credit	Rate Designation Code	TTB Tax Rate	Claim Amount
L	1,000	\$282.66	C		W01030	00005350	\$ 141.33

Per the CBMA Tax Rates Table referenced above, the Rate Designation Code (W01030) represents a claim where the Full Tax Rate of \$1.07/wine gallon was paid and CBMA tax benefits (TTB Tax Rate) of \$0.5350/wine gallon have been assigned.

$$\begin{aligned} \text{Formula:} &= ([\text{Line Tariff Quantity (1)}] * (0.26417)) * (1.07 - 0.535) \\ &= 1000 * 0.26417 * 0.535 \\ &= \$141.33 \end{aligned}$$

**Distilled Spirits Examples**

**Spirits at \$13.34/proof gallon**

Line Tariff UOM (1) Code	Line Tariff Quantity (1)	Internal Revenue Tax Amount - Dimension	Line Product Claim Code	Flavor Content Credit	Rate Designation Code	TTB Tax Rate	Claim Amount
PFL	1,000	\$3,566.32	C		S01020	00133400	\$ 42.27

Per the CBMA Tax Rates Table referenced above, the Rate Designation Code (S01020) represents a claim where the Full Tax Rate of \$13.50/proof gallon was paid and CBMA tax benefits (TTB Tax Rate) of \$13.34/proof gallon have been assigned.

$$\begin{aligned} \text{Formula:} &= ([\text{Line Tariff Quantity (1)}] * 0.264172) * (13.50 - 13.34) \\ &= 1000 * .264172 * .16 \\ &= \$42.27 \end{aligned}$$

**Spirits at \$2.70/proof gallon**

Line Tariff UOM (1) Code	Line Tariff Quantity (1)	Internal Revenue Tax Amount - Dimension	Line Product Claim Code	Flavor Content Credit	Rate Designation Code	TTB Tax Rate	Claim Amount
PFL	1,000	\$3,566.32	C		S01010	00027000	\$ 2,853.06

Per the CBMA Tax Rates Table referenced above, the Rate Designation Code (S01010) represents a claim where the Full Tax Rate of \$13.50/proof gallon was paid and CBMA tax benefits (TTB Tax Rate) of \$2.70/proof gallon have been assigned.

$$\begin{aligned} \text{Formula:} &= ([\text{Line Tariff Quantity (1)}] * 0.264172) * (13.50 - 2.70) \\ &= 1000 * .264172 * 10.80 \\ &= \$2,853.06 \end{aligned}$$

**Important:** The calculated claim amount for each line item CANNOT exceed the Internal Revenue Tax Amount Paid for that line item.

## Step 4 – File the TTB CBMA ACE Report with TTB

For instructions on how to file the report with TTB, please see the [instructions for how to submit a claim under the alternate procedure](#).

## Contacts

For questions about completing the report and/or filing a claim under the alternate procedure authorized by TTB Industry Circular 2023-1, contact the Regulations and Rulings Division at 202-453-2265 or use the [RRD contact form](#).