



Washington State  
Liquor Control Board

**WASHINGTON STATE  
LIQUOR CONTROL BOARD**

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**DOMESTIC WINERY  
Instructions for Completion  
Of  
Winery State Form  
LIQ-774 / 777**

**April 2010**

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**TTB Winery Operation F 5120.17**

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**TTB Excise Tax Return Small Winery Tax 5000.24**

**TTB Excise Tax Return Large Winery Tax 5000.24**

**INSTRUCTIONS FOR COMPLETION OF WINERY STATE FORMS**  
**(EXAMPLES INCLUDED)**

**General Information –**

Washington State Liquor Control Board (WSLCB):

- A) Web addresses: Home page – [www.liq.wa.gov](http://www.liq.wa.gov)  
Licensee Forms page – [www.liq.wa.gov/publications/WineandBeer.asp](http://www.liq.wa.gov/publications/WineandBeer.asp)
- B) Contact information: Olympia Tax Desk – (360) 664-1679 or 664-1691  
Email Address – [beerwinetaxes@liq.wa.gov](mailto:beerwinetaxes@liq.wa.gov)

Alcohol and Tobacco Tax and Trade Bureau (TTB):

- A) Web address: Home page – [www.TTB.gov](http://www.TTB.gov)

**Wash Domestic Winery Summary Tax Report (LIQ 774) –**

- A) This form is used to report the net production, the removals for sales, samples, donations, and/or shipments out of state and to compute the taxes and assessments owed on those transactions. The tax form must be filed even when there is no activity to report. It must be postmarked no later than the 20th of the following month.
- B) Complete ALL fields that pertain. Do not leave the net production box blank; enter a zero to show no activity. Negative production values can occur and should be reported as such.
- C) Activities reported should be based on and supported by the TTB F 5120.17 Report of Wine Premises Operations form; removal or sales summary records, invoices, and other assorted source documents.
- D) To determine the net production figure in field 1, follow the instructions above the entry cell on tax form (LIQ 774). The TTB F 5120.17 operations form serves as the source of the information listed and be sure to include all columns in the computations. (Do NOT report the bulk inventory on hand at the end of each month and do NOT include the lines with the bulk transfer in and out activities.)

- E) Field 2 is based on amounts tabulated from the TTB F 5120.17 operations form (Section B, columns a through f, line 8 [*Removed Taxpaid*] plus line 12 [*Removed For Export*] minus line 4 [*Taxpaid Wine Returned To Bond*]). (Note: their export line is for shipments out of the United States.)
- F) Fields 3 and 5 are for wine/cider movements into and out of the federally tax-paid areas at the winery. This does NOT include the retail sales room (area) at the winery.
- G) Fields 4 and 6 are for wine/cider movements into and out of federally taxpaid areas NOT at the winery but still in Washington. Sales are reported to the state whenever removals are made for a transaction from those locations. This does NOT include wine shipped to additional winery retail locations.
- H) Field 7 is for transactions in which wine/cider is shipped or transferred to warehouses located outside the state of Washington for anticipated sales or sample activities and/or storage.
- I) Field 8 is for transactions occurring at other bonded facilities in Washington (i.e., Tiger Mountain Services). Wine/cider removal activities from these other locations should be summarized on a worksheet similar to the Board's Removal at Bonded Wine Warehouse form (LIQ 678 – no longer available). ALL inventory and removal reports supplied by those warehouses must be retained for auditing purposes.
- J) Please note that "Total Gallons" (field 9) must equal "Total Sales" (field 16).
- K) Washington Wine Distributors (field 11 columns) is only for sales to Washington distributors (wholesalers). Do NOT include sales to Washington retailers. The columns of field 11 must equal the columns of field 8, respectively, on the Report of Sales to Wash Wine Distributors by Domestic Winery (LIQ 777).
- L) Field 12 columns are a combination of sales to the WSLCB, In-state Military, Inter-state Common Carriers (ICC), and export activities. Exports will include the following for wine/cider leaving the state of Washington: direct shipments to distributors and retailers, samples, donations to non-profits, bonded and/or federally tax-paid transfers/shipments to warehouses for future out-of-state transactions.
- This line will also be used to report previously exported wine/cider products brought back to the winery or licensed Washington bonded wine warehouse. (Note: The wine/cider must be of your own production. The quantity returned will be deducted from the totals exported. The Liquor Board's return form LIQ 021 must be completed in full and submitted.
- M) Samples (field 13 columns) are wines/ciders provided for off-premise consumption in Washington at no charge. Do NOT include wine/cider used on the winery's premises for tasting (free of charge) or removed for family use.
- N) Donations to non-profits (field 13 columns) are wines/ciders donated for off-premise use to qualifying non-profit charitable organizations located in Washington per 501C (3) or (6) of the IRS Code.

- O) Sales reported under each category should be actual sales with one exception. If the winery maintains and stores wine/cider in a retail shop or room, the sales reported each month under "Retail on Winery Premises" (field 13 columns) would be based on wine/cider brought into the retail area and not the actual sales going out of it. Be sure to account for all sources, whether from bond or the other taxpaid areas. Wine/cider shipped directly to out-of-state retail customers is reported as "Retail on Winery Premises" sales and not as "Exports." Be sure to include shipments to your additional retail room locations.
- P) Sales to Retail Licensees (field 14 columns) are wines/ciders sold to other Washington retailers (like restaurants, grocery stores, wine shops, etc.) not distributors. Deliveries to such customers from Washington bonded wine warehouses are permitted but cannot exceed 2,000 cases in a calendar year.
- Q) Detail instructions can be found on our web site (example provided).

**Report of Sales to Wash Wine Distributors by Domestic Winery (LIQ 777) –**

- A) This form is used to list only sales to Washington distributors.
- B) The report should only be filed when there are sales to such licensees.
- C) Complete ALL fields, especially the license numbers of the distributors.
- D) If you have multiple transactions with one licensee, total them and list them on one line. Be sure to maintain worksheets that clearly provide the detail of those totals as backup.
- E) The total gallons tabulated in the columns of field 8 must equal the gallons listed on the Wash Domestic Winery Summary Tax Report form (LIQ 774) in the columns of field 11, respectively.
- F) Detail instructions can be found on our web site (example provided).

**Summary of Wine Returned to Winery by Washington Distributors –**

- A) Create and retain a document that clearly shows wine/cider returned from Washington wine distributors. (See example of a form that provides the pertinent information desired.)
- B) Please note that such returns (other than bad product exchanges or incorrect deliveries) must be for reconditioning, destruction, repossession, or change of distributor.
- C) The distributor must be given credit for or refunded for the returns including the wine/cider tax they paid.

### **Removals at Multiple Bonded Wine Warehouses –**

- A) If you distribute from a Bonded Wine Warehouse (BWW), create and retain an informational worksheet designed to help summarize those activities taking place at each Bonded Wine Warehouse. (See example of a form that shows how it could be designed to help provide a clear audit trail.)
- B) The worksheet should be attached to the winery's copy of the tax report. It is used during audits to help evaluate the accuracy of the transactions reported to the state on Wash Domestic Winery Summary Tax Report form (LIQ 774).
- C) The figures tabulated on the report should be added to the transactions that took place from the winery's location.
- D) Bonded Wine Warehouse Inventory Movement Reports supplied by the BWW operations handling your products should be used to help determine what to record on the worksheet. Those reports are considered source documents and should be retained for referencing during audits.

### **Returns of Exported Wine/Cider Back into Washington – (allowed as of 2009)**

- A) The bottled wine/cider must be of your own production and it must be returned directly to the winery or a licensed Washington bonded wine warehouse before being re-distributed (sold).
- B) Clear shipping records/documents must be created and retained at the winery for audit inspection.
- C) WSLCB's LIQ 021 form (Washington Domestic Winery Report) must be completed in full and filed with the winery's LIQ 774 form. The winery needs to retain a copy of the report with their records.

### **Wines Above 14% on the State Reports ONLY;**

- A) This column on the state forms is for those wines that have been fortified by the addition of alcohol or wine spirits (i.e. – brandy).
- B) ON THE STATE FORMS, any wines that were naturally fermented above 14% (NOT Fortified) are to be reported in the 14% and Under column and qualify for the lower state tax rate. (Note: The requirement for Affidavits was discontinued in August 2009.)
- C) On the Federal forms, you must report the wines in their appropriate tax categories.

## **RECOMMENDATIONS FOR ACCEPTABLE ACCOUNTING RECORDS**

*(EXAMPLES INCLUDED)*

### **Invoices** –

- A) The invoices should be pre-numbered for tracking purposes. There should be at least two parts to the invoices, the original for the customer and a carbon copy to be retained by the winery. Invoices serve as source documents. They must be retained for audit referencing including those that are voided.
  
- B) Adequate documentation on invoices would include the following information:
  - 1) Winery's name, address, phone number, and license number
  - 2) Customer's name and address
  - 3) A date (month, day, and year), normally the shipping date
  - 4) Shipping point (winery or another facility)
  - 5) Product description (vintage, variety, alcohol content, bottle size, and number of bottles per case)
  - 6) Quantity shipped (clearly showing whether cases or bottles)
  - 7) Prices charged per unit or "N/C" for samples
  - 8) Total gallons shipped divided between Cider, 14 Percent & Under, and Above 14 Percent
  
- C) Invoices should be filed in a manner that would permit easy retrieval during audits. The different filing methods currently used include by customer name, by month, by invoice number, by type of transaction (i.e., retailer, export, sample, etc.), or a combination of any of them when additional copies are available.
  
- D) A log with the invoice numbers pre-listed should be maintained. The log should show the date, customer name, and sale amount of those invoices issued for transactions.

### **Cash Registers** –

- A) Cash registers can be used to record and track sales.
  
- B) The Z readings and detail tapes should be retained to show how reported activities were determined.
  
- C) Store the tapes in a fashion that expedites their review during audits (date the tapes and separate them by month to match the summary records - spreadsheets).

### **Inventory Records –**

- A) The winery should set up a perpetual inventory system.
- B) It should be able to keep track of specific wine/cider products at their various stages of processing and their movement from one stage to the next (grapes, juice, bulk wines, bottled wine in bond, and bottled wine in tax paid areas). Inventory records for wine/cider stored at other facilities should also be maintained.
- C) Perpetual inventory records help simplify the task of maintaining accurately reported inventories. Single counts of the stock can be taken and compared to the book inventory whenever desired. Physical counts should be taken routinely (such as monthly) to ensure the accuracy of the inventories and transactions reported to the government agencies, banks, stockholders, etc. Discrepancies are easier to detect and correct the more frequently counts are done.
- D) The winery is required by TTB to take and document at least one complete inventory count each year. That count should be tabulated and reconciled to the TTB F 5120.17 Report of Wine Premises Operations form to confirm that the inventory figures on the report are correct. Differences should be resolved so that all records and reports accurately reflect actual inventory quantities on hand.

### **Removal Records –**

- A) Monthly spreadsheets should be set up to summarize the daily activities.
- B) Multiple spreadsheets may be needed to accommodate the various tabulations required for reports (i.e. - removals from bond, removals from taxpaid areas, removals from the retail room, etc.).
- C) The summary records should be set up to help generate the information needed on the various tax reports (see the examples). Be sure to cut off the activities at the end of each month and at the end of the year.
- D) These spreadsheets are used during audits to evaluate the accuracy of the reported transactions. If errors should exist in the reported activities, the summary sheets serve to expedite their resolution.



(EXAMPLES INCLUDED)

**Excise Tax Returns (TTB F 5000.24) –**

- A) These reports are used by manufacturers to pay the federal taxes assessed on their products. They may be filed semi-monthly; one covers the 1<sup>st</sup> through the 15<sup>th</sup> and the other covers the 16<sup>th</sup> through the end of each month (except for the month of September which requires 3 filings, see TTB requirements). They may be filed on a quarterly basis; January through March, April through June, July through September, and October through December, if you qualify. Or they may be filed on an annual basis each January for the prior calendar year, if you qualify. Basically, the quarterly qualifiers pay less than \$50,000 and annual qualifiers pay less than \$1,000 in yearly taxes. (See the Federal regulations for all the specific requirements that must be met.)
- B) The taxes are paid on wine/cider removed from bond for sales at the winery or for direct shipments to customers for sales or samples. This wine/cider is listed on the TTB F 5120.17 Report of Wine Premises Operations form under “Removed Taxpaid” (Section A, Line 14 and/or Section B, Line 8).
- C) Excise taxes and state taxes are not paid on wine/cider (that meet TTB’s guidelines) used for tasting on premises, removed for exports (from US), removed for family use, or used for testing.
- D) The current tax rates on wine and cider are: (per gallon)
- Not Over 14 Percent – \$1.07
  - Over 14 to 21 Percent – \$1.57
  - Over 21 to 24 Percent – \$3.15
  - Artificially Carbonated Wine – \$3.30
  - Sparkling Wine – \$3.40
  - Hard Cider – \$0.226
  - Qualifying small wineries (see TTB regulations) are allowed to take a \$.90 per gallon tax credit on all their taxable wine except sparkling and a \$.056 per gallon tax credit on their taxable hard cider.
- E) Detail instructions should always be obtained from the Alcohol and Tobacco Tax and Trade Bureau, TTB.

**Report of Wine Premises Operations (TTB F 5120.17) –**

- A) This form is used to report the various activities that occur at the winery. All sections should be completed in full. Their reports should be completed each month to allow proper completion of the state form and to support how the quarterly or yearly figures were computed. (The report may be filed with the TTB monthly, quarterly (if qualified), or annually for a calendar year (if qualified).)
- B) The report summarizes the transactions of the wine and cider, from a raw product to a finished product to its distribution.

- C) The production activities, shown in Part I, Section A of the report, are used to determine the net production reported on the state form (LIQ 774) field 1.
- D) The removals listed on the state form (LIQ 774) field 2 are determined by adding together all columns of Section B, lines 8 and 12, and deducting line 4.
- E) The ending inventory of each section becomes the beginning inventory in the following month.
- F) In Section A - Bulk Wines, the total of lines 1 through 11 (Line 12) in each column should equal the total of lines 13 through 31 (Line 32) of the same columns.
- G) In Section B - Bottled Wines, the total of lines 1 through 6 (Line 7) in each column should equal the total of lines 8 through 20 (Line 21) of the same columns.
- H) Detail instructions should always be obtained from the Alcohol and Tobacco Tax and Trade Bureau, TTB.

**Tax Exempt Removals for Family Use – (see TTB’s regulations for details)**

- A) Sole Proprietors are allowed to remove a limited amount of wine free of tax for personal use. They are allowed 100 gallons in a calendar year or 200 gallons if there are two or more adults in the household.
- B) Partnerships are allowed to remove a limited amount of wine free of tax for personal use. Each partner has the same allowance as a Sole Proprietor. Only partnerships solely made up of individuals are permitted to remove such wine.
- C) Limited Liability Companies (LLC) are allowed to remove a limited amount of wine free of tax for personal use. Each member of the LLC has the same allowance as a Sole Proprietor. To qualify for such removals, the LLC must be treated as a partnership by the IRS.
- D) Corporations do not qualify for such removals.







WINERY NAME: ANY WINERY

MONTH/YR: October-92

**SUMMARY OF REMOVALS AT BONDED WINE WAREHOUSES**

(PRINT AND ATTACH COPY TO YOUR COPY OF THE STATE TAX REPORT)

(ROUND NUMBERS TO 2 DECIMAL PLACES)

|                                       |  | BONDED WINE WAREHOUSES |             |             | LINE TOTALS  |
|---------------------------------------|--|------------------------|-------------|-------------|--------------|
|                                       |  | NAME                   | NAME        | NAME        |              |
| <b>REMOVALS FROM BOND FOR:</b>        |  | <b>TMS</b>             |             |             |              |
| <b>(1) CIDER</b>                      | a. Washington Wine Distributors            |                        |             |             | 0.00         |
|                                       | b. WSLCB + In-WA Military + ICC            |                        |             |             | 0.00         |
|                                       | c. Exports (including Samples & Donations) |                        |             |             | 0.00         |
|                                       | d. Sales to WA Retail Licensees            |                        |             |             | 0.00         |
|                                       | e. In-WA Samples + In-WA Donations         |                        |             |             | 0.00         |
|                                       |  |                        |             |             |              |
|                                       | <b>COLUMN SUBTOTALS (CIDER)</b>            | <b>0.00</b>            | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>  |
| <b>(2) WINE (14% &amp; UNDER)</b>     | a. Washington Wine Distributors            | 23.78                  |             |             | 23.78        |
|                                       | b. WSLCB + In-WA Military + ICC            | 35.66                  |             |             | 35.66        |
|                                       | c. Exports (including Samples & Donations) |                        |             |             | 0.00         |
|                                       | d. Sales to WA Retail Licensees            |                        |             |             | 0.00         |
|                                       | e. In-WA Samples + In-WA Donations         |                        |             |             | 0.00         |
|                                       |  |                        |             |             |              |
|                                       | <b>COLUMN SUBTOTALS (14% &amp; UNDER)</b>  | <b>59.44</b>           | <b>0.00</b> | <b>0.00</b> | <b>59.44</b> |
| <b>(3) WINE (OVER 14%)</b>            | a. Washington Wine Distributors            |                        |             |             | 0.00         |
|                                       | b. WSLCB + In-WA Military + ICC            | 2.38                   |             |             | 2.38         |
|                                       | c. Exports (including Samples & Donations) |                        |             |             | 0.00         |
|                                       | d. Sales to WA Retail Licensees            |                        |             |             | 0.00         |
|                                       | e. In-WA Samples + In-WA Donations         |                        |             |             | 0.00         |
|                                       |  |                        |             |             |              |
|                                       | <b>COLUMN SUBTOTALS (OVER 14%)</b>         | <b>2.38</b>            | <b>0.00</b> | <b>0.00</b> | <b>2.38</b>  |
| <b>TOTAL REMOVALS (SEC 1 + 2 + 3)</b> |  | <b>61.82</b>           | <b>0.00</b> | <b>0.00</b> | <b>61.82</b> |

NOTE: EACH COLUMNS TOTAL REMOVALS SHOULD AGREE WITH BBW REPORTS AND GRAND TOTAL SHOULD MATCH REPORTED AMOUNT ON THE STATE FORM.

# PERPETUAL INVENTORY RECORDS / REMOVALS FOR TRANSACTIONS

(Wine Products That Are In The Retail Area Of The Winery)

Name ANY WINERY  
 Location WINERY - RETAIL ROOM (TPR)  
 Month / Year OCTOBER / 1992

(NOTE: The Port in this example is considered a Fortified wine for state reporting purposes.)

| Day | (BOTTLES ONLY)<br>Received /<br>Removed (Sold) | WINE 14 PERCENT AND UNDER   |                              |                            |                                | WINE OVER 14 TO 21 PERCENT  |                  |                  | WINE OVER 21 TO 24 PERCENT |                  |                  | CARBONATED | SPARKLING |                  |      |      |      |
|-----|--|-----------------------------|------------------------------|----------------------------|--------------------------------|-----------------------------|------------------|------------------|----------------------------|------------------|------------------|------------|-----------|------------------|------|------|------|
|     |  | 90<br>JR<br>11.5%<br>750 ml | 90<br>Chard<br>11%<br>750 ml | 89<br>PN<br>12.4<br>750 ml | 91<br>Cab S<br>13.5%<br>750 ml | 89<br>Port<br>16%<br>750 ml | 1.5 ml<br>375 ml | Total<br>Bottles | 1.5 ml<br>375 ml           | Total<br>Bottles | 1.5 ml<br>375 ml |            |           | Total<br>Bottles |      |      |      |
| 1   | Beginning Inventory                            | 20                          | 40                           | 15                         | 0                              | 0                           | 0                | 75               | 25                         | 0                | 0                | 25         | 0         | 0                | 0    | 0    | 0    |
| 2   | Received                                       | 84                          | 36                           | 84                         |                                |                             |                  | 204              |                            |                  |                  | 0          |           |                  |      |      |      |
| 4   | "  |                             |                              |                            |                                |                             |                  | 0                | 24                         |                  |                  | 24         |           |                  |      |      |      |
| 5   | Sold   | (42)                        | (25)                         | (72)                       |                                |                             |                  | (139)            | (9)                        |                  |                  | (9)        |           |                  |      |      |      |
| 8   | Received                                       | 12                          |                              |                            |                                |                             |                  | 12               | 24                         |                  |                  | 24         |           |                  |      |      |      |
| 9   | "  |                             |                              |                            |                                |                             |                  | 24               |                            |                  |                  | 0          |           |                  |      |      |      |
| 12  | Sold   | (15)                        | (12)                         | (55)                       |                                |                             |                  | (82)             | (6)                        |                  |                  | (6)        |           |                  |      |      |      |
| 14  | Received                                       |                             |                              |                            |                                |                             |                  | 96               |                            |                  |                  | 96         |           |                  |      |      |      |
| 19  | Sold   | (59)                        | (48)                         | (60)                       |                                |                             |                  | (167)            | (12)                       |                  |                  | (12)       |           |                  |      |      |      |
| 21  | Received                                       | 36                          | 60                           | 60                         |                                |                             |                  | 216              |                            |                  |                  | 0          |           |                  |      |      |      |
| 23  | "  | 36                          |                              |                            |                                |                             |                  | 72               |                            |                  |                  | 0          |           |                  |      |      |      |
| 26  | Sold   | (30)                        | (19)                         | (12)                       | (45)                           |                             |                  | (106)            | (2)                        |                  |                  | (2)        |           |                  |      |      |      |
| 31  | "  | (17)                        | (2)                          | (50)                       | (23)                           |                             |                  | (92)             | (4)                        |                  |                  | (4)        |           |                  |      |      |      |
|     | Net Book Inventory                             | 25                          | 42                           | 18                         | 28                             | 0                           | 0                | 113              | 40                         | 0                | 0                | 40         | 0         | 0                | 0    | 0    | 0    |
|     | Physical Count                                 | 25                          | 42                           | 18                         | 28                             | 0                           | 0                | 113              | 40                         | 0                | 0                | 40         | 0         | 0                | 0    | 0    | 0    |
|     | Inventory Over / (Short)                       | 0                           | 0                            | 0                          | 0                              | 0                           | 0                | 0                | 0                          | 0                | 0                | 0          | 0         | 0                | 0    | 0    | 0    |
| 31  | Ending Inventory                               | 25                          | 42                           | 18                         | 28                             | 0                           | 0                | 113              | 40                         | 0                | 0                | 40         | 0         | 0                | 0    | 0    | 0    |
|     | Gallons =                                      | 4.95                        | 8.32                         | 3.57                       | 5.55                           | 0.00                        | 0.00             | 22.39            | 7.92                       | 0.00             | 0.00             | 7.92       | 0.00      | 0.00             | 0.00 | 0.00 | 0.00 |

Note: Sold figures based on cash register Z readings.

## CASH COUNT AND SALES RECONCILIATION

DATE: \_\_\_\_\_

| CASH COUNT                  |                  | SALES               |  |
|-----------------------------|------------------|---------------------|--|
| Checks                      |                  | Wine (Retail)       |  |
| Credit Card Slips           |                  | Food                |  |
|                             |                  | Glasses             |  |
|                             |                  | Shirts              |  |
| <u>Currency:</u>            |                  | Misc. Items         |  |
| 100's                       |                  |                     |  |
| 50's                        |                  |                     |  |
| 20's                        |                  |                     |  |
| 10's                        |                  | Wine (Wholesale)    |  |
| 5's                         |                  |                     |  |
| 2's                         |                  |                     |  |
| 1's                         |                  | Received On Account |  |
| Canadian (Face Value Below) | (US Value Below) |                     |  |
|                             |                  |                     |  |
| Dollars                     |                  |                     |  |
| Halves                      |                  |                     |  |
| Quarters                    |                  |                     |  |
| Dimes                       |                  |                     |  |
| Nickles                     |                  |                     |  |
| Pennies                     |                  | Sales Tax           |  |
| <b>TOTAL RECEIPTS:</b>      |                  |                     |  |
| Less: Change Fund           |                  |                     |  |
| Cash Paid Outs:             |                  |                     |  |
|                             |                  | Less: Case Discount |  |
|                             |                  |                     |  |
|                             |                  |                     |  |
|                             |                  |                     |  |
| <b>NET RECEIPTS:</b>        |                  | <b>NET SALES:</b>   |  |
| Less: Net Sales             |                  | Less: Net Receipts  |  |
| <b>CASH OVER</b>            |                  | <b>CASH (SHORT)</b> |  |

**BANK DEPOSIT AMOUNT**

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# MONTHLY SALES SUMMARY SPREADSHEET

Name ANY WINERY  
 Month / Year OCTOBER / 1992

| #                     | Retail Wine | Wholesale Wine | Food Items | Wine Glasses | Misc Items | Sales Tax | Cash Received | Bank Cards | On Account | Cash Payouts | Bank Deposits | Cash Over (Short) |
|-----------------------|-------------|----------------|------------|--------------|------------|-----------|---------------|------------|------------|--------------|---------------|-------------------|
|                       | \$\$        | \$\$           | \$\$       | \$\$         | \$\$       | \$\$      | \$\$          | \$\$       | \$\$       | \$\$         | \$\$          | \$\$              |
| 1                     |             |                |            |              |            |           |               |            |            |              |               |                   |
| 2                     |             |                |            |              |            |           |               |            |            |              |               |                   |
| 3                     |             |                |            |              |            |           |               |            |            |              |               |                   |
| 4                     |             |                |            |              |            |           |               |            |            |              |               |                   |
| 5                     |             |                |            |              |            |           |               |            |            |              |               |                   |
| 6                     |             |                |            |              |            |           |               |            |            |              |               |                   |
| 7                     |             |                |            |              |            |           |               |            |            |              |               |                   |
| 8                     |             |                |            |              |            |           |               |            |            |              |               |                   |
| 9                     |             |                |            |              |            |           |               |            |            |              |               |                   |
| 10                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 11                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 12                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 13                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 14                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 15                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 16                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 17                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 18                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 19                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 20                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 21                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 22                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 23                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 24                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 25                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 26                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 27                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 28                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 29                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 30                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| 31                    |             |                |            |              |            |           |               |            |            |              |               |                   |
| <b>COLUMN TOTALS:</b> |             |                |            |              |            |           |               |            |            |              |               |                   |

WINERY NAME: \_\_\_\_\_  
 MONTH/YR: \_\_\_\_\_

**SUMMARY OF WINE RETURNED TO WINERY BY WASHINGTON DISTRIBUTORS**

(PRINT AND ATTACH COPY TO YOUR COPY OF THE STATE TAX REPORT)

(YOU MUST REFUND THE WASHINGTON WINE TAX TO THE DISTRIBUTOR OR GIVE THEM CREDIT AGAINST THEIR BILL)

**Reason Codes:**

- 1. Reconditioning
- 2. Destruction
- 3. Repossession
- 4. Change of Distributor

**CIDER: (ROUND NUMBERS TO 2 DECIMAL PLACES) (\$0.3081 / GALLON)**

| RECEIVED FROM | REASON CODE NO. | DATE | BL NUMBER | NO. OF BOTTLES | SIZE OF BOTTLES | TOTAL GALLONS | TAX REFUND OR CREDIT |
|---------------|-----------------|------|-----------|----------------|-----------------|---------------|----------------------|
| 1.            |                 |      |           |                |                 |               |                      |
| 2.            |                 |      |           |                |                 |               |                      |
| 3.            |                 |      |           |                |                 |               |                      |
| 4.            |                 |      |           |                |                 |               |                      |
| 5.            |                 |      |           |                |                 |               |                      |
| <b>TOTAL</b>  |                 |      |           |                |                 |               |                      |

1 Bottle of: 375 ml = .09906 gal, 500 ml = .13209 gal, 750 ml = .19813 gal,  
 1.5 L = .39626 gal, 3.0 L = .79251 gal

**WINE 14% AND UNDER: (ROUND NUMBERS TO 2 DECIMAL PLACES) (\$0.8676 / GALLON)**

| RECEIVED FROM | REASON CODE NO. | DATE | BL NUMBER | NO. OF BOTTLES | SIZE OF BOTTLES | TOTAL GALLONS | TAX REFUND OR CREDIT |
|---------------|-----------------|------|-----------|----------------|-----------------|---------------|----------------------|
| 1.            |                 |      |           |                |                 |               |                      |
| 2.            |                 |      |           |                |                 |               |                      |
| 3.            |                 |      |           |                |                 |               |                      |
| 4.            |                 |      |           |                |                 |               |                      |
| 5.            |                 |      |           |                |                 |               |                      |
| <b>TOTAL</b>  |                 |      |           |                |                 |               |                      |

1 Bottle of: 375 ml = .09906 gal, 500 ml = .13209 gal, 750 ml = .19813 gal,  
 1.5 L = .39626 gal, 3.0 L = .79251 gal

**WINE OVER 14%: (ROUND NUMBERS TO 2 DECIMAL PLACES) (\$1.717 / GALLON)**

| RECEIVED FROM | REASON CODE NO. | DATE | BL NUMBER | NO. OF BOTTLES | SIZE OF BOTTLES | TOTAL GALLONS | TAX REFUND OR CREDIT |
|---------------|-----------------|------|-----------|----------------|-----------------|---------------|----------------------|
| 1.            |                 |      |           |                |                 |               |                      |
| 2.            |                 |      |           |                |                 |               |                      |
| 3.            |                 |      |           |                |                 |               |                      |
| 4.            |                 |      |           |                |                 |               |                      |
| 5.            |                 |      |           |                |                 |               |                      |
| <b>TOTAL</b>  |                 |      |           |                |                 |               |                      |

WINERY NAME: \_\_\_\_\_  
 MONTH/YR: \_\_\_\_\_

**SUMMARY OF REMOVALS AT BONDED WINE WAREHOUSES**

(PRINT AND ATTACH COPY TO YOUR COPY OF THE STATE TAX REPORT)

(ROUND NUMBERS TO 2 DECIMAL PLACES)

|                                       |  | BONDED WINE WAREHOUSES |      |      |                    |
|---------------------------------------|--|------------------------|------|------|--------------------|
|                                       |  | NAME                   | NAME | NAME |                    |
| <b>REMOVALS FROM BOND FOR:</b>        |  |                        |      |      | <b>LINE TOTALS</b> |
| <b>(1) CIDER</b>                      | a. Washington Wine Distributors            |                        |      |      |                    |
|                                       | b. WSLCB + In-WA Military + ICC            |                        |      |      |                    |
|                                       | c. Exports (including Samples & Donations) |                        |      |      |                    |
|                                       | d. Sales to WA Retail Licensees            |                        |      |      |                    |
|                                       | e. In-WA Samples + In-WA Donations         |                        |      |      |                    |
|                                       |  |                        |      |      |                    |
|                                       | <b>COLUMN SUBTOTALS (CIDER)</b>            |                        |      |      |                    |
| <b>(2) WINE (14% &amp; UNDER</b>      | a. Washington Wine Distributors            |                        |      |      |                    |
|                                       | b. WSLCB + In-WA Military + ICC            |                        |      |      |                    |
|                                       | c. Exports (including Samples & Donations) |                        |      |      |                    |
|                                       | d. Sales to WA Retail Licensees            |                        |      |      |                    |
|                                       | e. In-WA Samples + In-WA Donations         |                        |      |      |                    |
|                                       |  |                        |      |      |                    |
|                                       | <b>COLUMN SUBTOTALS (14% &amp; UNDER)</b>  |                        |      |      |                    |
| <b>(3) WINE (OVER 14%)</b>            | a. Washington Wine Distributors            |                        |      |      |                    |
|                                       | b. WSLCB + In-WA Military + ICC            |                        |      |      |                    |
|                                       | c. Exports (including Samples & Donations) |                        |      |      |                    |
|                                       | d. Sales to WA Retail Licensees            |                        |      |      |                    |
|                                       | e. In-WA Samples + In-WA Donations         |                        |      |      |                    |
|                                       |  |                        |      |      |                    |
|                                       | <b>COLUMN SUBTOTALS (OVER 14%)</b>         |                        |      |      |                    |
| <b>TOTAL REMOVALS (SEC 1 + 2 + 3)</b> |  |                        |      |      |                    |

**NOTE:** EACH COLUMNS TOTAL REMOVALS SHOULD AGREE WITH BBW REPORTS AND GRAND TOTAL SHOULD MATCH REPORTED AMOUNT ON THE STATE FORM.



**Washington State  
Liquor Control Board**

3000 PACIFIC AVE SE  
PO BOX 43085  
OLYMPIA WA 98504-3085  
E-mail: beerwinetaxes@liq.wa.gov  
Fax: (360) 586-2085

**WASH DOMESTIC WINERY SUMMARY TAX REPORT**

**FORM LIQ-774**  
(Revised 07/08)

|                   |                  |                      |         |   |
|-------------------|------------------|----------------------|---------|---|
| License Number    | 555555           | REPORT IN<br>GALLONS | MONTH   | If Revised Report<br>(check box) <input type="checkbox"/> |
| License Name      | ANY WINERY       |                      | OCTOBER |   |
| Location Address  | WINERY'S ADDRESS |                      | YEAR    |   |
| City, State & Zip | CITY, WA 000000  |                      | 1992    |   |

| NET PRODUCTION: (Use TTB F 5120.17 form)  | REMOVAL ACTIVITIES  | Gallons       |
|---|---|---------------|
| In Section A - <u>INCLUDE</u> columns (a) through (f). <u>ADD</u> lines 2 thru 6, 9, and (10 & 11 when production activity is listed). <u>SUBTRACT</u> lines 16 thru 23, 29, 30, and (24 thru 28 when production activity is listed). (DO NOT include lines 7, 8, or 13 thru 15 or report ending inventories here.) Report the total <u>NET</u> production of all wine/cider produced for the month. Enter the computed result in (1). Enter a <u>Zero</u> , if None. | <b>TOTAL AT WINERY (Per TTB F 5120.17) (2)</b>                                      | 344.75        |
|   | <b>MINUS: Removals to Federal Tax Paid Areas at Winery (3)</b>                      |               |
|   | <b>MINUS: Removals to Federal Tax Paid Areas in WA, NOT at Winery (4)</b>           |               |
|   | <b>PLUS: Removals from Federal Tax Paid Areas at Winery (5)</b>                     |               |
|   | <b>PLUS: Removals from Federal Tax Paid Areas in WA, NOT at Winery (6)</b>          |               |
|   | <b>PLUS: ALL Shipments / Transfers to Warehouses NOT in Washington (7)</b>          |               |
|   | <b>PLUS: Removals from Washington Bonded Wine Warehouses (8)</b>                    | 61.82         |
| <b>TOTAL (NET) GALLONS (1)</b>  | <b>TOTAL GALLONS (2) through (8) must equal Total Sales from Box (16) below (9)</b> | <b>406.57</b> |

| 1. NON-TAXABLE SALES (Bottled Wine Transferred in Bond)           | CIDER GALLONS | 14% AND UNDER GALLONS | OVER 14% GALLONS | TOTAL GALLONS |
|---|---------------|-----------------------|------------------|---------------|
| a. Bottled Wine Sold To Out-of-State Wineries (Bond to Bond) (10) |               |                       |                  | 0.00          |

| 2. NON-TAXABLE SALES  | CIDER GALLONS | 14% AND UNDER GALLONS | OVER 14% GALLONS | TOTAL GALLONS |
|---|---------------|-----------------------|------------------|---------------|
| a. Washington Wine Distributors (Equals Form LIQ-777 line (8) which must be attached) (11)  |               | 71.33                 |                  | 71.33         |
| b. Washington State Liquor Control Board, Military within WA, ICC, and Exports - shipments out of WA to Warehouses, Distributors, Retail Licensees, Samples, and Donations to Non-Profits. (DO NOT include Direct shipments to Consumers.) (12) |               | 166.43                | 16.65            | 183.08        |
| <b>3. TAXABLE SALES</b>   |               |                       |                  |               |
| a. Winery's Retail Sales (Including Direct Shipments to in- & out-of-state Consumers), Samples, Donations to in-state Non-Profits, and "Used for Tasting" wine when charged for. (13)   |               | 126.01                | 9.51             | 135.52        |
| b. Sales to Washington Retail Licensees (i.e. - restaurants, grocery stores, wine shops) (14)   |               | 16.64                 |                  | 16.64         |
| <b>TOTAL TAXABLE SALES: Total of line (13) and (14) Amounts on this line used for calculations in (17), (18), and (19). (15)</b>  | 0.00          | 142.65                | 9.51             | 152.16        |
| <b>TOTAL SALES, SAMPLES, DONATIONS (11) plus (12) plus (15) [must equal Total Gallons in Box (9) above] (16)</b>  |               |                       |                  | <b>406.57</b> |

**TAX RATES:**

| CIDER   | 14% AND UNDER                                      | OVER 14%  | TOTALS        |
|---|--|---|---------------|
| Cider is \$0.0814/liter or \$0.308135/gallon  | 14% & Under is \$0.2292/liter or \$0.867623/gallon | Over 14% is \$0.4536/liter or \$1.717076/gallon |               |
| Box (15) X \$0.308135 = (17)  | Box (15) X \$0.867623 = (18)                       | Box (15) X \$1.717076 = (19)                    |               |
| (17) \$0.00   | (18) \$123.77                                      | (19) \$16.33                                    | (20) \$140.10 |
| <b>PENALTIES for late reporting 2% per month of box (20) (21)</b>   |  |   |               |
| Washington Wine Commission Producers Assessment = \$0.06 per gallon times the total of lines (10) and (16) (22) |  |   |               |
| \$24.39   |  |   |               |
| <b>Total Due Current Month (23)</b>   |  |   |               |
| \$164.49  |  |   |               |
| <b>Refunds or Balances Due (IF ANY) (24)</b>  |  |   |               |
| <b>Total Due After Adjustments (25)</b>   |  |   |               |
| \$164.49  |  |   |               |

**Certified True and Correct Under Penalty of Perjury**

|                                     |                   |
|-------------------------------------|-------------------|
| Signature of Person Completing Form |                   |
| Printed Name                        | JOHN SMITH        |
| Date                                | November 17, 1992 |
| Telephone No                        | (509) 555-1212    |

**WSLCB USE ONLY**

|              |  |
|--------------|--|
| Payee Number |  |
| Amount \$    |  |

**WSLCB USE ONLY**

|                    |  |
|--------------------|--|
| Amount Received \$ |  |
| Office Audit       |  |
| Postmark           |  |

Instructions for Completing the Domestic Winery Summary Tax Report - Form (LIQ-774).

License Number: Enter your Six-digit Liquor Control Board Licensee Number.  
 License Name: Enter your Trade Name per license number entered.  
 Location Address: Enter your location (*NOT Mailing*) address per license number entered.  
 City, State, Zip: Enter the City, State and Zip Code per license number entered.

**All Entries Round to 2 decimal places. (Reported in Gallons) [Below WA reference = Washington]**

First column corresponds to the field number on form. Enter the information as shown. **If none, enter Zero**

| <b>REMOVALS</b> |  |
|-----------------|--|
|                 | This section must agree with your TTB 5120.17 FORM for the same month.   |
| (1)             | <b>NET PRODUCTION:</b> See instructions on face of form LIQ-774. <b>If none, enter a Zero.</b>   |
| (2)             | Use amounts from the TTB 5120.17 form. In Section B, include columns (a) through (f). Add lines 8 and 12 then subtract line 4. Enter the results on line 2. <b>If none, enter Zero</b> |
| (3)             | Amount of line 2 and 8 placed into a federal tax paid area at the winery. <b>Do not include product in Retail Room.</b>  |
| (4)             | Amount of line 2 placed into a federal tax paid area at a WA bonded wine warehouse not at the winery. (i.e. – Tiger Mountain)  |
| (5)             | Amount removed from a federal tax paid area at the winery.   |
| (6)             | Amount removed from a federal tax paid area at a WA bonded warehouse not at the winery. (i.e. – Tiger Mountain)  |
| (7)             | Total transfer in bond shipments to wine warehouses located in other states.   |
| (8)             | Total removals from the bonded wine warehouse(s) located in Washington. (Wines still in Federal Bond.)   |
| (9)             | Formula (line 2, minus lines 3 and 4, plus lines 5 thru 8). <b>Total must equal box 16.</b>  |

|              |  |
|--------------|--|
| <b>1. a.</b> | <b>NON TAXABLE SALES (Bottled Wine Transferred in Bond)</b>  |
| (10)         | In each column, report the total gallons of cider, 14% & under, and over 14% sold and transferred in bond to out-of-state wineries. <b>(Not bulk, bottled product only).</b> |

| <b>REMOVALS FROM BONDED + TAX PAID AREAS.</b> |  |
|---|--|
|---|--|

|                     |  |
|---------------------|--|
| <b>2. a &amp; b</b> | <b>NON-TAXABLE SALES</b>   |
| (11)                | In each column, report the total gallons of cider, 14% & under, and over 14% sold to Washington Wine Distributors. Must attach form LIQ-777 and form totals must match.  |
| (12)                | In each column, report the total gallons of cider, 14% & under, and over 14% removed for sales to the WA Liquor Board, Military within Washington, Interstate Common Carriers, Exports - all shipments out of WA to warehouses, distributors, retail licensees, samples, and donations to non-profits. <b>(DO NOT include Direct Shipments to Out-of-state Consumers.)</b> |

|                     |   |
|---------------------|---|
| <b>3. a &amp; b</b> | <b>TAXABLE SALES</b>  |
| (13)                | In each column, report the total gallons of cider, 14% & under, and over 14% removed for sales to retail consumers (including Direct Shipments to all consumers) or removed from bond or other tax paid areas into the tax paid retail rooms (including additional retail locations), removed for samples to promote sales within WA, removed for donations to qualifying nonprofit charitable organizations in WA per 501C (3) or (6) IRS code, and "Used for Tasting" wine charged for. <b>(DO NOT include "Used for Tasting" wine provided free of charges or qualifying family use removals.)</b> |
| (14)                | In each column, report the total gallons of cider, 14% & under, and over 14% sold to Washington retail licensees (i.e. – restaurants, grocery stores, wine shops, etc.).  |
| (15)                | Total taxable sales and removals: The sum of lines 13 and 14 for each column.   |
| (16)                | Should equal total gallons for lines 11, 12, and 15. <b>Total gallons must equal box 9.</b>   |

| <b>Calculating Taxes, Penalties, WA Wine Commission Assessment</b> |  |
|--|--|
|--|--|

|      |   |
|------|---|
| (17) | Multiply cider gallons in Line 15 by 0.308135 cents per gallon (cider tax rate).  |
| (18) | Multiply 14% & under in Line 15 by 0.867623 cents per gallon (14% & under tax rate).  |
| (19) | Multiply over 14% in Line 15 by \$1.717076 per gallons (over 14% tax rate).   |
| (20) | Total of boxes 17, 18, and 19.  |
| (21) | Enter the amount of Penalties (Reports are due on the 20th of the following month. Penalties accumulate at 2% per month).                                   |
| (22) | Washington Wines Commission Producers Assessment: Total of line 10 and 16 multiplied by \$0.06 per gallon.  |
| (23) | Total Due for current month. Sum of boxes 20, 21, and 22.   |
| (24) | If any, enter the net amount of refunds and balances owed for prior tax payments. Show refunds as a negative number and balances owed as a positive number. |
| (25) | Total Due after the adjustment (if negative, then credit due). Total of box 23 and 24.  |

**WINE RETURNED TO WINERY By Washington Distributors:** The winery must issue a credit that includes Washington wine taxes, at the time the wine is returned. The wine should then be placed in the retail shop until resale. **DO NOT REPORT** on this form the removals for: **FAMILY USE, CONSUMED ON PREMISES (i.e. – TASTING AT NO CHARGE), OR INVENTORY ADJUSTMENTS OF CASE STOCK.**



**Instructions for Completing the Report of Sales to Washington Distributors by Domestic Winery - Form (LIQ-777).**

This report must be filed only when Washington Domestic Winery has sales to Washington State Distributors during month reporting and an amount is reported on line 11 of form LIQ-774.

All reports must be postmarked on or before the 20th of the month following activity. When the 20th falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day.

Mail the original with form LIQ-774 to: WSLCB, Financial Division, PO BOX 43085, Olympia, WA 98504-3085.

Or E-mail: [beerwinetaxes@liq.wa.gov](mailto:beerwinetaxes@liq.wa.gov).

Or Fax: (360) 586-2085

License Number: Enter your Six-digit Liquor Control Board Licensee Number.  
 License Name: Enter your Trade Name per license number entered.  
 Location Address: Enter your Location (*not mailing*) address per license  
 City, State, Zip: Enter the City, State and Zip Code per license number entered.

MONTH: Enter month of reported activity.

YEAR: Enter year of reported activity.

**Revision report (check box):** Changes that need to be made to your original report, by either adding only that which was not included or subtract from original amounts by a negative number per distributor.

Please complete the numbered fields as follows:

First column corresponds to number on form. Enter the information as shown.

**List all sales to Washington State Distributors.**

- **Use only one line per distributor.**
- **Report the TOTAL quantity sold to each distributor for the reporting month.**
- ***DO NOT* include sales to WSLCB or sales to Out-of-state Distributors. They should be included in the totals of line 12 on the LIQ-774.**

|     |  |
|-----|--|
| (1) | Enter the Distributor's Liquor Control Board Six-digit licensee number. (Beware of multiple locations used by some Washington distributors.) |
| (2) | Show name of distributor and location (city where the distributor is receiving shipments).   |
| (3) | Enter the total gallons of Cider sold during the reporting month. (Use only one line per distributor.)                                       |
| (4) | Enter the total gallons of 14% & Under sold during the reporting month. (Use only one line per distributor.)                                 |
| (5) | Enter the total gallons of Over 14% sold during the reporting month. (Use only one line per distributor.)                                    |
| (6) | Calculate the total gallons sold to each distributor during the reporting month.   |
| (7) | Enter the total gallons from the other pages of the LIQ-777 form (if multiple pages are used).   |
| (8) | Calculate the total gallons for Cider, 14% & Under, and Over 14%. Enter the total amount of each column on line 11 of form LIQ-774.          |

**Current licensee lists and reporting forms are available at LCB website:**

<http://www.liq.wa.gov/publications/WineandBeer.asp>

**Questions may be e-mailed to: [beerwinetaxes@liq.wa.gov](mailto:beerwinetaxes@liq.wa.gov)**



**Instructions for Completing the Domestic Winery Report / Product Returned to Washington State - Form (LIQ-021).**

This report must be filed *only when* a Washington Domestic Winery is returning wine of its own production back into Washington State. The wine **must be** returned to the winery or to a licensed bonded wine warehouse in Washington before distributing. (The permission to bring wine back into Washington does not apply to distributors.) The winery must keep on file for audit purpose clear source records (shipping documents, etc.) and a copy of this form LIQ-21. It should be attached to the coinciding winery's copy of the monthly report form LIQ-774. The records should indicate product description, bottle size, case size, and quantity of the wine that was returned to Washington State, previously reported as an export.

Submit form LIQ-021 by the 20th day of the following month that the wine was returned to Washington. The form may be submitted in one of the following manners:

- ~ Send in the mail with form LIQ-774 to: PO BOX 43085, Olympia, WA 98504-3085
- ~ E-mail the form with form LIQ-774 to: beerwinetaxes@liq.wa.gov
- ~ If winery is utilizing the On-Line Payment System, e-mail separately to: beerwinetaxes@liq.wa.gov (note on subject line that the form LIQ-774 was E-filed).

Reports must be postmarked on or before the 20th day of the following month that the wine was returned to Washington State. When the 20th day falls on a Saturday, Sunday, or legal holiday the filing must be postmarked by the U.S. Postal Service no later than the next postal business day.

License Number: Enter your Six-Digit Liquor Control Board Licensee Number.  
 License Name: Enter your Trade Name per license number entered.  
 Location Address: Enter your Location (*not mailing*) address per license.  
 City, State, Zip: Enter the City, State, and Zip Code per license number entered.

MONTH: Enter month of reported activity.  
 YEAR: Enter year of reported activity.

**All Entries Round to 2 decimal places. (Reported in Gallons)**

**The Tax Report has formulas in the total cells - ENTERING your license number will activate the cells with programmed computations.**

**First column corresponds to the field number on form. Enter the information as shown.**

|     | <b>RETURNED WINE ACTIVITIES</b>   |
|-----|---|
| (1) | Enter the reporting month and year when wine was reported as an EXPORT from Washington State.   |
| (2) | Provide description of wine; type of wine, year produced, size of bottles, and number of bottles in a case.   |
| (3) | Enter the total number of cases returned to the winery or a Washington Bonded Wine Warehouse.   |
| (4) | Provide the reason why the wine was returned to Washington after being exported.  |
| (5) | Report in gallons the amount of cider returned to Washington State. <b>(Two decimal places)</b>   |
| (6) | Report in gallons the amount of 14% and under wine returned to Washington State. <b>(Two decimal places)</b>  |
| (7) | Report in gallons the amount of over 14% wine returned to Washington State. <b>(Two decimal places)</b>   |
| (8) | Formula cells - Adds each column (5) thru (7) to show the total gallons of cider, 14% and under, and over 14%. <b>(Two decimal places)</b><br><b>(NOTE: These totals are to be subtracted from the winery's export activities reported on Line 12 of the LIQ 774 Form.)</b> |
|     |   |
|     |   |
|     |   |
|     |   |

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
REPORT OF WINE PREMISES OPERATIONS

|                 |                  |      |      |   |  |  |
|-----------------|------------------|------|------|---|--|--|
| PERIOD MONTH    | OCTOBER          | YEAR | 1992 | OPERATED BY (Name, Address and Telephone)   |  |  |
| REGISTRY NUMBER | BW-(State)-????? |      |      | ANY WINERY<br>WINERY'S ADDRESS<br>CITY, WA 00000<br>(509) 555-1212<br>EIN: ??-??????? |  |  |

INSTRUCTIONS

1. The reporting period for this form shall be monthly, except that proprietors who qualify under the exception stated in 27 CFR 24.300 (g)(2) may file this form on a calendar year basis unless required to file monthly by the Alcohol and Tobacco Tax and Trade Bureau (TTB). A proprietor who files monthly reports but does not expect any reportable operations in a subsequent month or months may indicate in Part X that no monthly reports will be filed until a reportable operation occurs. (§24.300 (g)(1))

2. Prepare this form in duplicate and file it by the fifteenth day after the end of the report period (month or year). Keep the copy on your bonded wine premises for inspection by TTB officers. Send the original to TTB at this address: Director, National Revenue Center Alcohol and Tobacco Tax and Trade Bureau 550 Main St, Ste 8002 Cincinnati, OH 45202-5215

3. Explain any unusual operations in Part X.

4. The quantities "on hand end" will ordinarily be "book inventory" figures, that is the quantity required to balance each summary. Use the "on hand end" from your report for the previous period as the "on hand beginning" of the current report. On reports for any period when you take a physical inventory, report the difference as losses for bulk wine and shortages for bottled wine, or as gains, as the case may be.

5. If the quantity of wine previously reported on TTB F 5120.17 is affected by adjustments made on a tax return, TTB F 5000.24, adjust the current TTB F 5120.17 in Section A (and Section B, if bottled wine is involved). Explain the entries in Part X.

PART I - SUMMARY OF WINES IN BOND (GALLONS)

| ITEM                                      | ALCOHOL CONTENT BY VOLUME |                                       |                                       | ARTIFICIALLY CARBONATED WINE (d) | SPARKLING WINE (e) | HARD CIDER (f) |
|---|---------------------------|---------------------------------------|---------------------------------------|----------------------------------|--------------------|----------------|
|   | NOT OVER 14 PERCENT (a)   | OVER 14 TO 21 PERCENT (Inclusive) (b) | OVER 21 TO 24 PERCENT (Inclusive) (c) |                                  |                    |                |
| <b>SECTION A - BULK WINES</b>             |                           |                                       |                                       |                                  |                    |                |
| 1. ON HAND BEGINNING OF PERIOD            | 3,000.00                  | 450.00                                | 0.00                                  | 0.00                             | 0.00               | 0.00           |
| 2. PRODUCED BY FERMENTATION <sup>1/</sup> | 1,000.00                  |                                       |                                       |                                  | BF<br>BP           |                |
| 3. PRODUCED BY SWEETENING                 |                           |                                       |                                       |                                  |                    |                |
| 4. PRODUCED BY ADDITION OF WINE SPIRITS   |                           | 200.00                                |                                       |                                  |                    |                |
| 5. PRODUCED BY BLENDING                   |                           |                                       |                                       |                                  |                    |                |
| 6. PRODUCED BY AMELIORATION               |                           |                                       |                                       |                                  |                    |                |
| 7. RECEIVED IN BOND                       | 250.00                    |                                       |                                       |                                  |                    |                |
| 8. BOTTLED WINE DUMPED TO BULK            |                           |                                       |                                       |                                  |                    |                |
| 9. INVENTORY GAINS                        |                           |                                       |                                       |                                  |                    |                |
| 10.                                       |                           |                                       |                                       |                                  |                    |                |
| 11.                                       |                           |                                       |                                       |                                  |                    |                |
| 12. TOTAL                                 | 4,250.00                  | 650.00                                | 0.00                                  | 0.00                             | 0.00               | 0.00           |
| 13. BOTTLED <sup>2/</sup>                 | 713.26                    |                                       |                                       |                                  | BF<br>BP           |                |
| 14. REMOVED TAXPAID                       |                           |                                       |                                       |                                  |                    |                |
| 15. TRANSFERS IN BOND                     |                           | 50.00                                 |                                       |                                  |                    |                |
| 16. REMOVED FOR DISTILLING MATERIAL       |                           |                                       |                                       |                                  |                    |                |
| 17. REMOVED TO VINEGAR PLANT              |                           |                                       |                                       |                                  |                    |                |
| 18. USED FOR SWEETENING                   |                           |                                       |                                       |                                  |                    |                |
| 19. USED FOR ADDITION OF WINE SPIRITS     | 200.00                    |                                       |                                       |                                  |                    |                |
| 20. USED FOR BLENDING <sup>3/</sup>       |                           |                                       |                                       |                                  |                    |                |
| 21. USED FOR AMELIORATION                 |                           |                                       |                                       |                                  |                    |                |
| 22. USED FOR EFFERVESCENT WINE            |                           |                                       |                                       |                                  |                    |                |
| 23. USED FOR TESTING                      |                           | 5.00                                  |                                       |                                  |                    |                |
| 24.                                       |                           |                                       |                                       |                                  |                    |                |
| 25.                                       |                           |                                       |                                       |                                  |                    |                |
| 26.                                       |                           |                                       |                                       |                                  |                    |                |
| 27.                                       |                           |                                       |                                       |                                  |                    |                |
| 28.                                       |                           |                                       |                                       |                                  |                    |                |
| 29. LOSSES (OTHER THAN INVENTORY)         |                           |                                       |                                       |                                  |                    |                |
| 30. INVENTORY LOSSES                      | 95.00                     | 7.00                                  |                                       |                                  |                    |                |
| 31. ON HAND END OF PERIOD                 | 3,241.74                  | 588.00                                | 0.00                                  | 0.00                             | 0.00               | 0.00           |
| 32. TOTAL                                 | 4,250.00                  | 650.00                                | 0.00                                  | 0.00                             | 0.00               | 0.00           |
| <b>SECTION B - BOTTLED WINES</b>          |                           |                                       |                                       |                                  |                    |                |
| 1. ON HAND BEGINNING OF PERIOD            | 1,188.77                  | 477.88                                | 0.00                                  | 0.00                             | 0.00               | 0.00           |
| 2. BOTTLED <sup>2/</sup>                  | 713.26                    |                                       |                                       |                                  | BF<br>BP           |                |
| 3. RECEIVED IN BOND                       |                           |                                       |                                       |                                  |                    |                |
| 4. TAXPAID WINE RETURNED TO BOND          |                           |                                       |                                       |                                  |                    |                |
| 5.  |                           |                                       |                                       |                                  |                    |                |
| 6.  |                           |                                       |                                       |                                  |                    |                |
| 7. TOTAL                                  | 1,902.03                  | 477.88                                | 0.00                                  | 0.00                             | 0.00               | 0.00           |
| 8. REMOVED TAXPAID                        | 202.09                    | 23.78                                 |                                       |                                  |                    |                |
| 9. TRANSFERRED IN BOND                    | 133.14                    |                                       |                                       |                                  |                    |                |
| 10. DUMPED TO BULK                        |                           |                                       |                                       |                                  |                    |                |
| 11. USED FOR TASTING                      | 7.13                      | 2.38                                  |                                       |                                  |                    |                |
| 12. REMOVED FOR EXPORT                    | 118.88                    |                                       |                                       |                                  |                    |                |
| 13. REMOVED FOR FAMILY USE                |                           | 2.38                                  |                                       |                                  |                    |                |
| 14. USED FOR TESTING                      |                           |                                       |                                       |                                  |                    |                |
| 15.                                       |                           |                                       |                                       |                                  |                    |                |
| 16.                                       |                           |                                       |                                       |                                  |                    |                |
| 17.                                       |                           |                                       |                                       |                                  |                    |                |
| 18. BREAKAGE                              |                           |                                       |                                       |                                  |                    |                |
| 19. INVENTORY SHORTAGE <sup>4/</sup>      | 2.38                      |                                       |                                       |                                  |                    |                |
| 20. ON HAND END OF PERIOD                 | 1,438.41                  | 449.34                                | 0.00                                  | 0.00                             | 0.00               | 0.00           |
| 21. TOTAL                                 | 1,902.03                  | 477.88                                | 0.00                                  | 0.00                             | 0.00               | 0.00           |

TTB F 5120.17 (5/2005)

1/ Enter in col. (e) on line marked "BF" the quantity of sparkling wine produced by fermentation in bottles, and on line mark "BP" the quantity of sparkling wine produced by bulk process.

2/ Section A line 13 and Section B line 2 should show the same quantities. Enter in col. (e) on line marked "BF" the quantity of finished bottle fermented sparkling wine bottled, and on line marked "BP" the quantity of finished bulk process wine bottled.

3/ Fully explain in either Part X, or on a separate signed statement submitted with this report. Failure to satisfactorily explain shortages of bottled wine may result in the assessment of taxes applicable to those shortages.

4/ Only report blending if wines of different tax classes are blended together.

PART II - (RESERVED)

PART III - SUMMARY OF DISTILLED SPIRITS (Proof Gallons)

| ITEM                           | WINE SPIRITS                       |      |      |      |      | FOR PREPARATION OF DOSAGES OR ESSENCES (e) | DISTILLATES CONTAINING ALDEHYDES/ |      | SPIRITS FOR USE IN NON BEVERAGE WINES (h) |
|--------------------------------|------------------------------------|------|------|------|------|--|-----------------------------------|------|---|
|                                | FOR ADDITION TO WINE <sup>5/</sup> |      |      |      |      |  | (f)                               | (g)  |   |
|                                | GRAPE (a)                          | (b)  | (c)  | (d)  |      |  |                                   |      |   |
| 1. ON HAND BEGINNING OF PERIOD | 0.00                               | 0.00 | 0.00 | 0.00 | 0.00 | 0.00                                       | 0.00                              | 0.00 | 0.00                                      |
| 2. RECEIVED                    |                                    |      |      |      |      |  |                                   |      |   |
| 3. INVENTORY-GAIN              |                                    |      |      |      |      |  |                                   |      |   |
| 4. TOTAL                       | 0.00                               | 0.00 | 0.00 | 0.00 | 0.00 | 0.00                                       | 0.00                              | 0.00 | 0.00                                      |
| 5. USED                        |                                    |      |      |      |      |  |                                   |      |   |
| 6. TRANS. TO COL. (e)          |                                    |      |      |      |      |  |                                   |      |   |
| 7.                             |                                    |      |      |      |      |  |                                   |      |   |
| 8. LOSSES                      |                                    |      |      |      |      |  |                                   |      |   |
| 9. ON HAND END OF PERIOD       | 0.00                               | 0.00 | 0.00 | 0.00 | 0.00 | 0.00                                       | 0.00                              | 0.00 | 0.00                                      |
| 10. TOTAL                      | 0.00                               | 0.00 | 0.00 | 0.00 | 0.00 | 0.00                                       | 0.00                              | 0.00 | 0.00                                      |

PART IV - SUMMARY OF MATERIALS RECEIVED AND USED

| ITEM                             | GRAPE MATERIAL         |                             |                     |                           | KINDS OF MATERIALS OTHER THAN GRAPE <sup>5/</sup><br>(Pounds or Gallons) |      |      | SUGAR            |                      |
|----------------------------------|------------------------|-----------------------------|---------------------|---------------------------|--|------|------|------------------|----------------------|
|                                  | UNCRUSHED (Pounds) (a) | FIELD CRUSHED (Gallons) (b) | JUICE (Gallons) (c) | CONCENTRATE (Gallons) (d) | (e)  | (f)  | (g)  | DRY (Pounds) (h) | LIQUID (Gallons) (i) |
|                                  |                        |                             |                     |                           |  |      |      |                  |                      |
| 1. ON HAND BEGINNING OF PERIOD   | 0.00                   | 0.00                        | 0.00                | 0.00                      | 0.00   | 0.00 | 0.00 | 0.00             | 0.00                 |
| 2. RECEIVED                      |                        |                             |                     |                           |  |      |      |                  |                      |
| 3. JUICE OR CONCENTRATE PRODUCED |                        |                             |                     |                           |  |      |      |                  |                      |
| 4. TOTAL                         | 0.00                   | 0.00                        | 0.00                | 0.00                      | 0.00   | 0.00 | 0.00 | 0.00             | 0.00                 |
| 5. USED IN WINE PRODUCTION       |                        |                             |                     |                           |  |      |      |                  |                      |
| 6. USED IN JUICE OR CONCENTRATE  |                        |                             |                     |                           |  |      |      |                  |                      |
| 7. USED IN ALLIED PRODUCTS       |                        |                             |                     |                           |  |      |      |                  |                      |
| 8. REMOVED                       |                        |                             |                     |                           |  |      |      |                  |                      |
| 9. ON HAND END OF PERIOD         | 0.00                   | 0.00                        | 0.00                | 0.00                      | 0.00   | 0.00 | 0.00 | 0.00             | 0.00                 |
| 10. TOTAL                        | 0.00                   | 0.00                        | 0.00                | 0.00                      | 0.00   | 0.00 | 0.00 | 0.00             | 0.00                 |

PART V - (RESERVED)

PART VI - SUMMARY OF DISTILLING MATERIAL AND VINEGAR STOCK (Gallons)<sup>5/</sup>

| ITEM   | DISTILLING MATERIAL <sup>6/</sup> |      | VINEGAR STOCK |      |
|--|-----------------------------------|------|---------------|------|
|  | (a)                               | (b)  | (c)           | (d)  |
| 1. ON HAND BEGINNING OF PERIOD (Storage Tanks) |                                   | 0.00 | 0.00          | 0.00 |
| 2. PRODUCED                                    |                                   |      |               |      |
| 3. RECEIVED FROM OTHER BONDED WINE PREMISES    |                                   |      |               |      |
| 4.   |                                   |      |               |      |
| 5. TOTAL                                       |                                   | 0.00 | 0.00          | 0.00 |
| 6. REMOVED TO DISTILLED SPIRITS PLANTS         |                                   |      |               |      |
| 7. REMOVED TO OTHER BONDED WINE PREMISES       |                                   |      |               |      |
| 8. REMOVED TO VINEGAR PLANTS                   |                                   |      |               |      |
| 9.   |                                   |      |               |      |
| 10. ON HAND END OF PERIOD (Storage Tanks)      |                                   | 0.00 | 0.00          | 0.00 |
| 11. TOTAL                                      |                                   | 0.00 | 0.00          | 0.00 |

PART VII - IN FERMENTERS END OF PERIOD (Gallons)<sup>5/</sup>

| ITEM  | (a) | (b) | (c) | (d) | (e) | TOTAL |
|---|-----|-----|-----|-----|-----|-------|
| 1. IN FERMENTERS (ESTIMATED QUANTITY OF LIQUID) |     |     |     |     |     | 0.00  |

PART VIII - SUMMARY OF NONBEVERAGE WINES (Gallons)

| ITEM         | NOT OVER 14 PERCENT ALCOHOL | OVER 14 TO 21 PERCENT ALCOHOL (Inclusive) | TOTAL |
|--------------|-----------------------------|---|-------|
|              | (a)                         | (b)                                       | (c)   |
| 1. PRODUCED  |                             |   | 0.00  |
| 2. WITHDRAWN |                             |   | 0.00  |

PART IX - SPECIAL NATURAL WINES AND 27 CFR 24.218 WINES (Gallons)

| ITEMS                    | VERMOUTH (a) | OTHER SPECIAL NATURAL WINES     |                                   |                             |               | TOTAL (cols. a, b, c, d and e) (f) | 27 CFR 24.218 WINES (g) |
|--------------------------|--------------|---------------------------------|-----------------------------------|-----------------------------|---------------|------------------------------------|-------------------------|
|                          |              | NOT OVER 14 PERCENT ALCOHOL (b) | OVER 14 TO 21 PERCENT ALCOHOL (c) | ARTIFICIALLY CARBONATED (d) | SPARKLING (e) |                                    |                         |
| 1. PRODUCED              |              |                                 |                                   |                             | 0.00          |                                    |                         |
| 2. TAXABLE REMOVALS      |              |                                 |                                   |                             | 0.00          |                                    |                         |
| 3. ON HAND END OF PERIOD | 0.00         | 0.00                            | 0.00                              | 0.00                        | 0.00          | 0.00                               |                         |

PART X - REMARKS

Under penalties of perjury I declare that I have examined this report, including the documents submitted in support thereof, and to the best of my knowledge and belief, it is true, correct, and complete.

PROPRIETOR

BY (Signature and Title)

DATE

5/ State kind - apple, blackberry, etc.

6/ Distilling material includes lees, filter wash and other residues used for production of wine spirits. See 27 CFR 24.306.

PAPERWORK REDUCTION ACT NOTICE

This information collection request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information collection is for the protection of Federal Excise taxes. The information will be used to determine compliance by payment on untaxed commodities. The information required is mandatory by statute (26 U.S.C. 5314).

The estimated average burden associated with this collection of information is 1 hour and 8 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to Reports Management Officer, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 20220. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

**DEPARTMENT OF THE TREASURY**  
**BUREAU OF ALCOHOL, TOBACCO AND FIREARMS**  
**EXCISE TAX RETURN**

*(Prepare in duplicate - See instructions on back)*

|                      |                |
|----------------------|----------------|
| 1. SERIAL NUMBER     | <b>20-1992</b> |
| 3. AMOUNT OF PAYMENT | <b>\$32.50</b> |

2. FORMAT OF PAYMENT  
 CHECK     MONEY ORDER     EFT     OTHER (Specify)

4. RETURN COVERS (Check one)  
 PREPAYMENT     PERIOD

BEGINNING October 1, 1992  
 ENDING October 15, 1992

NOTE: PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE BUREAU OF ALCOHOL, TOBACCO AND FIREARMS (SHOW EMPLOYER IDENTIFICATION NUMBER ON ALL CHECKS OR MONEY ORDERS)

5. DATE PRODUCTS TO BE REMOVED (For Prepayment Returns Only):

6. EMPLOYER IDENTIFICATION NUMBER

7. PLANT, REGISTRY, OR PERMIT NUMBER

8. NAME AND ADDRESS OF TAXPAYER (Include ZIP Code)  
**ANY WINERY**  
**WINERY'S LOCATION**  
**CITY, WA. 000000**

| FOR ATF USE ONLY |    |
|------------------|----|
| TAX              | \$ |
| PENALTY          |    |
| INTEREST         |    |
| TOTAL            | \$ |
| EXAMINED BY:     |    |
| DATE EXAMINED:   |    |

**CALCULATION OF TAX DUE (Before making entries on lines 18 - 21, complete Schedules A and B)**

|  | PRODUCT               |       |                  | AMOUNT OF TAX |        |
|--|-----------------------|-------|------------------|---------------|--------|
|  | (a)                   |       |                  |               | (b)    |
| 9. DISTILLED SPIRITS   | (WINE 14% & UNDER)    | 97.48 | (GALS X \$1.07)  | \$            |        |
| 10. WINE   | (OVER 14% TO 21%)     | 23.78 | (GALS X \$1.57)  |               | 141.63 |
| 11. BEER   | (OVER 21% TO 24%)     |       | (GALS X \$3.15)  |               |        |
| 12. CIGARS   | (NATURALLY SPARKLING) |       | (GALS X \$3.40)  |               |        |
| 13. CIGARETTES   | (ARTIFICIALLY CARB)   |       | (GALS X \$3.30)  |               |        |
| 14. CIGARETTE PAPERS AND/OR CIGARETTE TUBES                    | (HARD CIDER)          |       | (GALS X \$0.226) |               |        |
| 15. CHEWING TOBACCO AND/OR SNUFF                               |                       |       |                  |               |        |
| 16. PIPE TOBACCO AND/OR ROLL-YOUR-OWN TOBACCO                  |                       |       |                  |               |        |
| 17. TOTAL TAX LIABILITY (Total of lines 9-16)                  |                       |       |                  | \$            | 141.63 |
| 18. ADJUSTMENTS INCREASING AMOUNT DUE (From line 29)           |                       |       |                  |               | 0.00   |
| 19. GROSS AMOUNT DUE (Line 17 plus line 18)                    |                       |       |                  | \$            | 141.63 |
| 20. ADJUSTMENTS DECREASING AMOUNT DUE (From line 34)           |                       |       |                  |               | 109.13 |
| 21. AMOUNT TO BE PAID WITH THIS RETURN (Line 19 minus line 20) |                       |       |                  | \$            | 32.50  |

Under penalties of perjury I declare that I have examined this return (including any accompanying explanations, statements, schedules, and forms) and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.

|          |               |           |
|----------|---------------|-----------|
| 22. DATE | 23. SIGNATURE | 24. TITLE |
|----------|---------------|-----------|

**SCHEDULE A - ADJUSTMENTS INCREASING AMOUNT DUE**

| EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS<br>(a)   | AMOUNT OF ADJUSTMENTS |              |             |
|---|-----------------------|--------------|-------------|
|   | (b) TAX               | (c) INTEREST | (d) PENALTY |
| 25.   | \$                    | \$           | \$          |
| 26.   |                       |              |             |
| 27.   |                       |              |             |
| 28. SUBTOTALS OF COLUMNS (b), (c) and (d)   | \$ 0.00               | \$ 0.00      | \$ 0.00     |
| 29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (Line 28, Col (b) + (c) + (d)) Enter here and on line 18. |                       |              | \$ 0.00     |

**SCHEDULE B - ADJUSTMENTS DECREASING AMOUNT DUE**

| EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS<br>(a)  | AMOUNT OF ADJUSTMENTS |              |
|--|-----------------------|--------------|
|  | (b) TAX               | (c) INTEREST |
| 30. SMALL WINERY WINE TAX CREDIT OF \$.90 PER GAL X 121.26 GALS = \$109.13<br>SMALL WINERY CIDER TAX CR OF \$.056 PER GAL X 0.00 GALS = \$0.00 | \$ 109.13             | \$           |
| 31.  |                       |              |
| 32.  |                       |              |
| 33. SUBTOTALS OF COLUMNS (b) and (c)   | \$ 109.13             | \$ 0.00      |
| 34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (Line 33, Col (b) + (c)) Enter here and on line 20.  |                       | \$ 109.13    |

INSTRUCTIONS

1. Prepare TTB F 5000.24, Excise Tax Return, in duplicate. The return shall cover all tax liabilities incurred or discovered during the tax period.
2. Prepare a separate TTB F 5000.24 for each distilled spirits plant, bonded wine cellar or winery, brewery, tobacco products factory, or cigarette papers and tubes factory from which you make removals subject to tax.
3. TTB Form 5000.24 shall be used as both a prepayment tax return and a deferred payment tax return. Except as noted below, you must file TTB F 5000.24 for each tax return period, whether or not you prepaid all tax liabilities incurred during the period. Exceptions: (a) distilled spirits plant proprietors who do not have an approved bond covering the deferred payment of taxes; (b) proprietors of bonded wine cellars or wineries who have no tax due, per 27 CFR 24.271, or who are eligible to pay annually per 27 CFR 24.273; (c) manufacturers of tobacco products who have complied with the provisions of 27 CFR 40.162; and (d) manufacturers of cigarette papers and tubes who have complied with the provisions of 27 CFR 40.
4. Export warehouse proprietors transmitting remittances for unassessed liabilities (27 CFR 44.67) shall prepare ATF F 5000.24. The proprietor shall complete items 2, 3, 6-8, and 22-24. Also complete appropriate line items under Calculation of Tax Due and make any necessary explanation in item 35.
5. **ITEM 1.** Begin with "1" January 1 of each year. Use a separate series of numbers with the prefix "P" to designate prepayment returns. Begin with "P-1" to designate the first prepayment return filed on or after January 1 of each year.
6. If this form contains pre-printed information in items 6, 7 or 8, and the information is incorrect, make the necessary corrections by crossing out any errors and printing the correct information in the same area. If there is no pre-printed information in these areas, print or type the required information in the spaces provided.
7. **ITEM 6.** Enter your employer identification number here and on all checks or money orders which accompany your return. If you have not been assigned an employer identification number, you must obtain and file Form SS-4 with your local Internal Revenue Service office.
8. **LINES 9-21.** Show on the appropriate line or lines the amount of tax being prepaid or, if the return covers a tax return period, the tax liability incurred during the period. If the return covers a tax return period, you must include at lines 9-16 all tax liabilities incurred during the period even if you have already prepaid the tax. (You will show prepayments in Schedule B as adjustments decreasing the amount due.)  
  
Brewers must calculate the amount of tax reported at Line 11 using net taxable removals during the return period. For any return period, net taxable removals equal the total number of barrels removed for consumption or sale minus the total number of barrels returned to the brewery from which removed during the same period.

9. **SCHEDULE A.** Use Schedule A to report adjustments increasing the amount due (for example, an error in a previous return period that resulted in an underpayment of tax). In addition, proprietors of distilled spirits plants shall use Schedule A to report the tax and interest, if any, on unexplained shortages of bottled distilled spirits, as required by 26 U.S.C. 5008 (a) (1) (C), and proprietors of small winery premises who overestimated their wine credits shall compute the tax and interest as required by 27 CFR 24.279 (a).
10. **SCHEDULE B.** Use Schedule B to report adjustments decreasing the amount due (for example, an error in a previous return period that resulted in an overpayment of tax). Prepayments of tax, claims approved for credit of tax, the number of gallons and the applicable tax credit allowed for being a small winery, and other authorized adjustments shall be reported in Schedule B. You may carry over to Schedule B of your next tax return the unused portion of any approved tax credits or adjustments.
11. **EXPLANATION OF ADJUSTMENTS.** You must fully explain adjustments reported in Schedules A and B. Identify any prepayments by serial number of the tax return on which the tax was prepaid. Identify approved claims by claim number. In all other cases, you must enter, as a minimum, the date of the transaction (the date of an error, the date a shortage was found, etc.), the identity and quantity of the product involved in the adjustment, and the reason for the adjustment. If necessary, use the space above and/or attach a separate sheet to explain adjustments fully.
12. **INTEREST.** The law provides for the payment of interest on underpayments and overpayments of tax. Interest, if applicable, will be computed at the rate prescribed by 26 U.S.C. 6621 and reported as a separate entry in Schedule A or B. To avoid paying interest on unexplained shortages of bottled distilled spirits, you must report the shortage on the tax return covering the period in which you discovered the shortage. Interest is not allowed on adjustments involving the prepayment of tax or approved claims for credit of tax (unless the approved claim specifically authorized such interest).  
  
Compute the interest on underpayments from the due date of the return in error to the date of payment. Compute the interest on overpayments from the date of overpayment to the due date of the return on which the credit is taken.
13. Enter "NONE" in Schedule A or Schedule B if there is no transaction.
14. Payment must accompany this form except when the payment is by electronic funds transfer (EFT).
15. Mail this return to the appropriate address:  
  
TTB  
Excise Tax  
P. O. Box 360958  
Pittsburgh, PA 15251-6958
16. Retain the duplicate copy of ATF F 5000.24 for your records.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information is to identify taxpayers, the period covered, and the amount of tax due for each tax return. The information is used by the Government to ensure that the correct tax payment was made and received. The information is mandatory by statute (26 U.S.C., 5061, 5703).

The estimated average burden associated with this collection is .75 hours per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 20220.

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**DEPARTMENT OF THE TREASURY**  
**BUREAU OF ALCOHOL, TOBACCO AND FIREARMS**  
**EXCISE TAX RETURN**

(Prepare in duplicate - See instructions on back)

1. SERIAL NUMBER  
**21-1992**

3. AMOUNT OF PAYMENT  
**\$21.85**

## 2. FORMAT OF PAYMENT

CHECK    MONEY ORDER    EFT    OTHER (Specify)

## 4. RETURN COVERS (Check one)

PREPAYMENT    PERIOD

BEGINNING October 16, 1992ENDING October 31, 1992

NOTE: PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE BUREAU OF ALCOHOL, TOBACCO AND FIREARMS (SHOW EMPLOYER IDENTIFICATION NUMBER ON ALL CHECKS OR MONEY ORDERS)

## 5. DATE PRODUCTS TO BE REMOVED (For Prepayment Returns Only)

6. EMPLOYER IDENTIFICATION NUMBER

7. PLANT, REGISTRY, OR PERMIT NUMBER

FOR ATF USE ONLY

TAX \$

PENALTY

INTEREST

TOTAL \$

EXAMINED BY:

DATE EXAMINED:

## 8. NAME AND ADDRESS OF TAXPAYER (Include ZIP Code)

ANY WINERY

WINERY'S LOCATION

CITY, WA. 000000

## CALCULATION OF TAX DUE (Before making entries on lines 18 - 21, complete Schedules A and B)

|  | PRODUCT               |        |                  | AMOUNT OF TAX |        |
|--|-----------------------|--------|------------------|---------------|--------|
|  | (a)                   |        |                  |               | (b)    |
| 9. DISTILLED SPIRITS   | (WINE 14% & UNDER)    | 104.61 | (GALS X \$1.07)  | \$            |        |
| 10. WINE   | (OVER 14% TO 21%)     |        | (GALS X \$1.57)  |               | 111.93 |
| 11. BEER   | (OVER 21% TO 24%)     |        | (GALS X \$3.15)  |               |        |
| 12. CIGARS   | (NATURALLY SPARKLING) |        | (GALS X \$3.40)  |               |        |
| 13. CIGARETTES   | (ARTIFICIALLY CARB)   |        | (GALS X \$3.30)  |               |        |
| 14. CIGARETTE PAPERS AND/OR CIGARETTE TUBES                    | (HARD CIDER)          |        | (GALS X \$0.226) |               |        |
| 15. CHEWING TOBACCO AND/OR SNUFF                               |                       |        |                  |               |        |
| 16. PIPE TOBACCO AND/OR ROLL-YOUR-OWN TOBACCO                  |                       |        |                  |               |        |
| 17. TOTAL TAX LIABILITY (Total of lines 9-16)                  |                       |        |                  | \$            | 111.93 |
| 18. ADJUSTMENTS INCREASING AMOUNT DUE (From line 29)           |                       |        |                  |               | 5.41   |
| 19. GROSS AMOUNT DUE (Line 17 plus line 18)                    |                       |        |                  | \$            | 117.34 |
| 20. ADJUSTMENTS DECREASING AMOUNT DUE (From line 34)           |                       |        |                  |               | 95.49  |
| 21. AMOUNT TO BE PAID WITH THIS RETURN (Line 19 minus line 20) |                       |        |                  | \$            | 21.85  |

Under penalties of perjury I declare that I have examined this return (including any accompanying explanations, statements, schedules, and forms) and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.

22. DATE      23. SIGNATURE      24. TITLE

## SCHEDULE A - ADJUSTMENTS INCREASING AMOUNT DUE

| EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS<br>(a)   | AMOUNT OF ADJUSTMENTS |              |             |
|---|-----------------------|--------------|-------------|
|   | (b) TAX               | (c) INTEREST | (d) PENALTY |
| 25. Wine Und 14% under payment of tax on Ser # 25-1991 (31.84 gals X \$.17 =)                         | \$ 5.41               | \$           | \$          |
| 26.   |                       |              |             |
| 27.   |                       |              |             |
| 28. SUBTOTALS OF COLUMNS (b), (c) and (d)   | \$ 5.41               | \$ 0.00      | \$ 0.00     |
| 29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (Line 28, Col (b) + (c) + (d)) Enter here and on line 18. |                       |              | \$ 5.41     |

## SCHEDULE B - ADJUSTMENTS DECREASING AMOUNT DUE

| EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS<br>(a)   | AMOUNT OF ADJUSTMENTS |              |
|---|-----------------------|--------------|
|   | (b) TAX               | (c) INTEREST |
| 30. SMALL WINERY WINE TAX CREDIT OF \$.90 PER GAL X 104.61 GALS = \$94.15<br>SMALL WINERY CIDER TAX CR OF \$.056 PER GAL X 0.00 GALS = \$0.00 | \$ 94.15              | \$           |
| 31. Wine 14-21% over payment of tax on Ser # 14-1991 (2.00 gals X \$.67 =)  |                       | 1.34         |
| 32.   |                       |              |
| 33. SUBTOTALS OF COLUMNS (b) and (c)  | \$ 95.49              | \$ 0.00      |
| 34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (Line 33, Col (b) + (c)) Enter here and on line 20.   |                       | \$ 95.49     |

INSTRUCTIONS

1. Prepare TTB F 5000.24, Excise Tax Return, in duplicate. The return shall cover all tax liabilities incurred or discovered during the tax period.
2. Prepare a separate TTB F 5000.24 for each distilled spirits plant, bonded wine cellar or winery, brewery, tobacco products factory, or cigarette papers and tubes factory from which you make removals subject to tax.
3. TTB Form 5000.24 shall be used as both a prepayment tax return and a deferred payment tax return. Except as noted below, you must file TTB F 5000.24 for each tax return period, whether or not you prepaid all tax liabilities incurred during the period. Exceptions: (a) distilled spirits plant proprietors who do not have an approved bond covering the deferred payment of taxes; (b) proprietors of bonded wine cellars or wineries who have no tax due, per 27 CFR 24.271, or who are eligible to pay annually per 27 CFR 24.273; (c) manufacturers of tobacco products who have complied with the provisions of 27 CFR 40.162; and (d) manufacturers of cigarette papers and tubes who have complied with the provisions of 27 CFR 40.
4. Export warehouse proprietors transmitting remittances for unassessed liabilities (27 CFR 44.67) shall prepare ATF F 5000.24. The proprietor shall complete items 2, 3, 6-8, and 22-24. Also complete appropriate line items under Calculation of Tax Due and make any necessary explanation in item 35.
5. **ITEM 1.** Begin with "1" January 1 of each year. Use a separate series of numbers with the prefix "P" to designate prepayment returns. Begin with "P-1" to designate the first prepayment return filed on or after January 1 of each year.
6. If this form contains pre-printed information in items 6, 7 or 8, and the information is incorrect, make the necessary corrections by crossing out any errors and printing the correct information in the same area. If there is no pre-printed information in these areas, print or type the required information in the spaces provided.
7. **ITEM 6.** Enter your employer identification number here and on all checks or money orders which accompany your return. If you have not been assigned an employer identification number, you must obtain and file Form SS-4 with your local Internal Revenue Service office.
8. **LINES 9-21.** Show on the appropriate line or lines the amount of tax being prepaid or, if the return covers a tax return period, the tax liability incurred during the period. If the return covers a tax return period, you must include at lines 9-16 all tax liabilities incurred during the period even if you have already prepaid the tax. (You will show prepayments in Schedule B as adjustments decreasing the amount due.)

Brewers must calculate the amount of tax reported at Line 11 using net taxable removals during the return period. For any return period, net taxable removals equal the total number of barrels removed for consumption or sale minus the total number of barrels returned to the brewery from which removed during the same period.

9. **SCHEDULE A.** Use Schedule A to report adjustments increasing the amount due (for example, an error in a previous return period that resulted in an underpayment of tax). In addition, proprietors of distilled spirits plants shall use Schedule A to report the tax and interest, if any, on unexplained shortages of bottled distilled spirits, as required by 26 U.S.C. 5008 (a) (1) (C), and proprietors of small winery premises who overestimated their wine credits shall compute the tax and interest as required by 27 CFR 24.279 (a).
10. **SCHEDULE B.** Use Schedule B to report adjustments decreasing the amount due (for example, an error in a previous return period that resulted in an overpayment of tax). Prepayments of tax, claims approved for credit of tax, the number of gallons and the applicable tax credit allowed for being a small winery, and other authorized adjustments shall be reported in Schedule B. You may carry over to Schedule B of your next tax return the unused portion of any approved tax credits or adjustments.
11. **EXPLANATION OF ADJUSTMENTS.** You must fully explain adjustments reported in Schedules A and B. Identify any prepayments by serial number of the tax return on which the tax was prepaid. Identify approved claims by claim number. In all other cases, you must enter, as a minimum, the date of the transaction (the date of an error, the date a shortage was found, etc.), the identity and quantity of the product involved in the adjustment, and the reason for the adjustment. If necessary, use the space above and/or attach a separate sheet to explain adjustments fully.
12. **INTEREST.** The law provides for the payment of interest on underpayments and overpayments of tax. Interest, if applicable, will be computed at the rate prescribed by 26 U.S.C. 6621 and reported as a separate entry in Schedule A or B. To avoid paying interest on unexplained shortages of bottled distilled spirits, you must report the shortage on the tax return covering the period in which you discovered the shortage. Interest is not allowed on adjustments involving the prepayment of tax or approved claims for credit of tax (unless the approved claim specifically authorized such interest).  
  
Compute the interest on underpayments from the due date of the return in error to the date of payment. Compute the interest on overpayments from the date of overpayment to the due date of the return on which the credit is taken.
13. Enter "NONE" in Schedule A or Schedule B if there is no transaction.
14. Payment must accompany this form except when the payment is by electronic funds transfer (EFT).
15. Mail this return to the appropriate address:

TTB  
Excise Tax  
P. O. Box 360958  
Pittsburgh, PA 15251-6958

16. Retain the duplicate copy of ATF F 5000.24 for your records.

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The estimated average burden associated with this collection is .75 hours per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 20220.

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

**DEPARTMENT OF THE TREASURY**  
**BUREAU OF ALCOHOL, TOBACCO AND FIREARMS**  
**EXCISE TAX RETURN**

*(Prepare in duplicate - See instructions on back)*

1. SERIAL NUMBER \_\_\_\_\_

3. AMOUNT OF PAYMENT \_\_\_\_\_

2. FORMAT OF PAYMENT  
 CHECK     MONEY ORDER     EFT     OTHER (Specify) \_\_\_\_\_

4. RETURN COVERS (Check one)  
 PREPAYMENT     PERIOD

BEGINNING \_\_\_\_\_ ENDING \_\_\_\_\_

NOTE: PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE BUREAU OF ALCOHOL, TOBACCO AND FIREARMS (SHOW EMPLOYER IDENTIFICATION NUMBER ON ALL CHECKS OR MONEY ORDERS)

5. DATE PRODUCTS TO BE REMOVED (For Prepayment Returns Only): \_\_\_\_\_

6. EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_ 7. PLANT, REGISTRY, OR PERMIT NUMBER \_\_\_\_\_

| FOR ATF USE ONLY |          |
|------------------|----------|
| TAX              | \$ _____ |
| PENALTY          | _____    |
| INTEREST         | _____    |
| TOTAL            | \$ _____ |
| EXAMINED BY:     | _____    |
| DATE EXAMINED:   | _____    |

8. NAME AND ADDRESS OF TAXPAYER (Include ZIP Code) \_\_\_\_\_

**CALCULATION OF TAX DUE (Before making entries on lines 18 - 21, complete Schedules A and B)**

| PRODUCT<br>(a)   | AMOUNT OF TAX<br>(b) |
|--|----------------------|
| 9. DISTILLED SPIRITS (WINE 14% & UNDER) 0.00 (GALS X \$1.07)                   | \$ _____             |
| 10. WINE (OVER 14% TO 21%) 0.00 (GALS X \$1.57)                                | 0.00                 |
| 11. BEER (OVER 21% TO 24%) 0.00 (GALS X \$3.15)                                | _____                |
| 12. CIGARS (NATURALLY SPARKLING) 0.00 (GALS X \$3.40)                          | _____                |
| 13. CIGARETTES (ARTIFICIALLY CARB) 0.00 (GALS X \$3.30)                        | _____                |
| 14. CIGARETTE PAPERS AND/OR CIGARETTE TUBES (HARD CIDER) 0.00 (GALS X \$0.226) | _____                |
| 15. CHEWING TOBACCO AND/OR SNUFF _____   | _____                |
| 16. PIPE TOBACCO AND/OR ROLL-YOUR-OWN TOBACCO _____                            | _____                |
| 17. TOTAL TAX LIABILITY (Total of lines 9-16)                                  | \$ 0.00              |
| 18. ADJUSTMENTS INCREASING AMOUNT DUE (From line 29)                           | 0.00                 |
| 19. GROSS AMOUNT DUE (Line 17 plus line 18)                                    | \$ 0.00              |
| 20. ADJUSTMENTS DECREASING AMOUNT DUE (From line 34)                           | 0.00                 |
| 21. AMOUNT TO BE PAID WITH THIS RETURN (Line 19 minus line 20)                 | \$ 0.00              |

Under penalties of perjury I declare that I have examined this return (including any accompanying explanations, statements, schedules, and forms) and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.

22. DATE \_\_\_\_\_ 23. SIGNATURE \_\_\_\_\_ 24. TITLE \_\_\_\_\_

**SCHEDULE A - ADJUSTMENTS INCREASING AMOUNT DUE**

| EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS<br>(a)   | AMOUNT OF ADJUSTMENTS |              |             |
|---|-----------------------|--------------|-------------|
|   | (b) TAX               | (c) INTEREST | (d) PENALTY |
| 25. _____   | \$ _____              | \$ _____     | \$ _____    |
| 26. _____   | _____                 | _____        | _____       |
| 27. _____   | _____                 | _____        | _____       |
| 28. SUBTOTALS OF COLUMNS (b), (c) and (d)   | \$ 0.00               | \$ 0.00      | \$ 0.00     |
| 29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (Line 28, Col (b) + (c) + (d)) Enter here and on line 18. | _____                 | _____        | \$ 0.00     |

**SCHEDULE B - ADJUSTMENTS DECREASING AMOUNT DUE**

| EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS<br>(a)   | AMOUNT OF ADJUSTMENTS |              |
|---|-----------------------|--------------|
|   | (b) TAX               | (c) INTEREST |
| 30. SMALL WINERY WINE TAX CREDIT OF \$.90 PER GAL X 0.00 GALS = \$0.00                          | _____                 | _____        |
| SMALL WINERY CIDER TAX CR OF \$.056 PER GAL X 0.00 GALS = \$0.00                                | \$ 0.00               | \$ _____     |
| 31. _____   | _____                 | _____        |
| 32. _____   | _____                 | _____        |
| 33. SUBTOTALS OF COLUMNS (b) and (c)  | \$ 0.00               | \$ 0.00      |
| 34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (Line 33, Col (b) + (c)) Enter here and on line 20. | _____                 | \$ 0.00      |

INSTRUCTIONS

1. Prepare TTB F 5000.24, Excise Tax Return, in duplicate. The return shall cover all tax liabilities incurred or discovered during the tax period.
2. Prepare a separate TTB F 5000.24 for each distilled spirits plant, bonded wine cellar or winery, brewery, tobacco products factory, or cigarette papers and tubes factory from which you make removals subject to tax.
3. TTB Form 5000.24 shall be used as both a prepayment tax return and a deferred payment tax return. Except as noted below, you must file TTB F 5000.24 for each tax return period, whether or not you prepaid all tax liabilities incurred during the period. Exceptions: (a) distilled spirits plant proprietors who do not have an approved bond covering the deferred payment of taxes; (b) proprietors of bonded wine cellars or wineries who have no tax due, per 27 CFR 24.271, or who are eligible to pay annually per 27 CFR 24.273; (c) manufacturers of tobacco products who have complied with the provisions of 27 CFR 40.182; and (d) manufacturers of cigarette papers and tubes who have complied with the provisions of 27 CFR 40.
4. Export warehouse proprietors transmitting remittances for unassessed liabilities (27 CFR 44.67) shall prepare ATF F 5000.24. The proprietor shall complete items 2, 3, 6-8, and 22-24. Also complete appropriate line items under Calculation of Tax Due and make any necessary explanation in item 35.
5. ITEM 1. Begin with "1" January 1 of each year. Use a separate series of numbers with the prefix "P" to designate prepayment returns. Begin with "P-1" to designate the first prepayment return filed on or after January 1 of each year.
6. If this form contains pre-printed information in items 6, 7 or 8, and the information is incorrect, make the necessary corrections by crossing out any errors and printing the correct information in the same area. If there is no pre-printed information in these areas, print or type the required information in the spaces provided.
7. ITEM 6. Enter your employer identification number here and on all checks or money orders which accompany your return. If you have not been assigned an employer identification number, you must obtain and file Form SS-4 with your local Internal Revenue Service office.
8. LINES 9-21. Show on the appropriate line or lines the amount of tax being prepaid or, if the return covers a tax return period, the tax liability incurred during the period. If the return covers a tax return period, you must include at lines 9-16 all tax liabilities incurred during the period even if you have already prepaid the tax. (You will show prepayments in Schedule B as adjustments decreasing the amount due.)

Brewers must calculate the amount of tax reported at Line 11 using net taxable removals during the return period. For any return period, net taxable removals equal the total number of barrels removed for consumption or sale minus the total number of barrels returned to the brewery from which removed during the same period.

9. SCHEDULE A. Use Schedule A to report adjustments increasing the amount due (for example, an error in a previous return period that resulted in an underpayment of tax). In addition, proprietors of distilled spirits plants shall use Schedule A to report the tax and interest, if any, on unexplained shortages of bottled distilled spirits, as required by 26 U.S.C. 5008 (a) (1) (C), and proprietors of small winery premises who overestimated their wine credits shall compute the tax and interest as required by 27 CFR 24.279 (a).
10. SCHEDULE B. Use Schedule B to report adjustments decreasing the amount due (for example, an error in a previous return period that resulted in an overpayment of tax). Prepayments of tax, claims approved for credit of tax, the number of gallons and the applicable tax credit allowed for being a small winery, and other authorized adjustments shall be reported in Schedule B. You may carry over to Schedule B of your next tax return the unused portion of any approved tax credits or adjustments.
11. EXPLANATION OF ADJUSTMENTS. You must fully explain adjustments reported in Schedules A and B. Identify any prepayments by serial number of the tax return on which the tax was prepaid. Identify approved claims by claim number. In all other cases, you must enter, as a minimum, the date of the transaction (the date of an error, the date a shortage was found, etc.), the identity and quantity of the product involved in the adjustment, and the reason for the adjustment. If necessary, use the space above and/or attach a separate sheet to explain adjustments fully.
12. INTEREST. The law provides for the payment of interest on underpayments and overpayments of tax. Interest, if applicable, will be computed at the rate prescribed by 26 U.S.C. 6621 and reported as a separate entry in Schedule A or B. To avoid paying interest on unexplained shortages of bottled distilled spirits, you must report the shortage on the tax return covering the period in which you discovered the shortage. Interest is not allowed on adjustments involving the prepayment of tax or approved claims for credit of tax (unless the approved claim specifically authorized such interest).  
  
Compute the interest on underpayments from the due date of the return in error to the date of payment. Compute the interest on overpayments from the date of overpayment to the due date of the return on which the credit is taken.
13. Enter "NONE" in Schedule A or Schedule B if there is no transaction.
14. Payment must accompany this form except when the payment is by electronic funds transfer (EFT).
15. Mail this return to the appropriate address:

TTB  
Excise Tax  
P. O. Box 360958  
Pittsburgh, PA 15251-6958

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|  |                                      |   |
|--|--------------------------------------|---|
| <b>DEPARTMENT OF THE TREASURY</b><br>BUREAU OF ALCOHOL, TOBACCO AND FIREARMS<br><b>EXCISE TAX RETURN</b><br><i>(Prepare in duplicate - See instructions on back)</i>     |                                      | 1. SERIAL NUMBER  |
| 2. FORMAT OF PAYMENT<br><input type="checkbox"/> CHECK <input type="checkbox"/> MONEY ORDER <input type="checkbox"/> EFT <input type="checkbox"/> OTHER <i>(Specify)</i> |                                      | 3. AMOUNT OF PAYMENT  |
| 4. RETURN COVERS <i>(Check one)</i><br><input type="checkbox"/> PREPAYMENT <input type="checkbox"/> PERIOD   |                                      | NOTE: PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE BUREAU OF ALCOHOL, TOBACCO AND FIREARMS (SHOW EMPLOYER IDENTIFICATION NUMBER ON ALL CHECKS OR MONEY ORDERS) |
| BEGINNING _____<br>ENDING _____  |                                      |   |
| 5. DATE PRODUCTS TO BE REMOVED <i>(For Prepayment Returns Only)</i>  |                                      | FOR ATF USE ONLY  |
| 6. EMPLOYER IDENTIFICATION NUMBER  | 7. PLANT, REGISTRY, OR PERMIT NUMBER | TAX \$ _____  |
| 8. NAME AND ADDRESS OF TAXPAYER <i>(Include ZIP Code)</i>  |                                      | PENALTY \$ _____  |
|  |                                      | INTEREST \$ _____   |
|  |                                      | TOTAL \$ _____  |
|  |                                      | EXAMINED BY: _____  |
|  |                                      | DATE EXAMINED _____   |

| CALCULATION OF TAX DUE <i>(Before making entries on lines 18 - 21, complete Schedules A and B)</i> |                       |      |                  |               |
|--|-----------------------|------|------------------|---------------|
| PRODUCT  |                       |      |                  | AMOUNT OF TAX |
| (a)  |                       |      |                  | (b)           |
| 9. DISTILLED SPIRITS   | (WINE 14% & UNDER)    | 0.00 | (GALS X \$1.07)  | \$ _____      |
| 10. WINE   | (OVER 14% TO 21%)     | 0.00 | (GALS X \$1.57)  | 0.00          |
| 11. BEER   | (OVER 21% TO 24%)     | 0.00 | (GALS X \$3.15)  | _____         |
| 12. CIGARS   | (NATURALLY SPARKLING) | 0.00 | (GALS X \$3.40)  | _____         |
| 13. CIGARETTES   | (ARTIFICIALLY CARB)   | 0.00 | (GALS X \$3.30)  | _____         |
| 14. CIGARETTE PAPERS AND/OR CIGARETTE TUBES (HARD CIDER)   |                       | 0.00 | (GALS X \$0.226) | _____         |
| 15. CHEWING TOBACCO AND/OR SNUFF   |                       |      |                  | _____         |
| 16. PIPE TOBACCO AND/OR ROLL-YOUR-OWN TOBACCO  |                       |      |                  | _____         |
| 17. TOTAL TAX LIABILITY <i>(Total of lines 9-16)</i>   |                       |      |                  | \$ 0.00       |
| 18. ADJUSTMENTS INCREASING AMOUNT DUE <i>(From line 29)</i>  |                       |      |                  | 0.00          |
| 19. GROSS AMOUNT DUE <i>(Line 17 plus line 18)</i>   |                       |      |                  | \$ 0.00       |
| 20. ADJUSTMENTS DECREASING AMOUNT DUE <i>(From line 34)</i>  |                       |      |                  | 0.00          |
| 21. AMOUNT TO BE PAID WITH THIS RETURN <i>(Line 19 minus line 20)</i>                              |                       |      |                  | \$ 0.00       |

Under penalties of perjury I declare that I have examined this return (including any accompanying explanations, statements, schedules, and forms) and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.

|          |                               |           |
|----------|-------------------------------|-----------|
| 22. DATE | 23. SIGNATURE<br><br><b>2</b> | 24. TITLE |
|----------|-------------------------------|-----------|

| SCHEDULE A - ADJUSTMENTS INCREASING AMOUNT DUE   |                       |              |             |
|--|-----------------------|--------------|-------------|
| EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS<br>(a)  | AMOUNT OF ADJUSTMENTS |              |             |
|  | (b) TAX               | (c) INTEREST | (d) PENALTY |
| 25. 2  | \$ _____              | \$ _____     | \$ _____    |
| 26. 2  |                       |              |             |
| 27. 2  |                       |              |             |
| 28. SUBTOTALS OF COLUMNS (b), (c) and (d)  | \$ 0.00               | \$ 0.00      | \$ 0.00     |
| 29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE <i>(Line 28, Col (b) + (c) + (d))</i> Enter here and on line 18. |                       |              | \$ 0.00     |

| SCHEDULE B - ADJUSTMENTS DECREASING AMOUNT DUE   |                       |              |
|--|-----------------------|--------------|
| EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS<br>(a)  | AMOUNT OF ADJUSTMENTS |              |
|  | (b) TAX               | (c) INTEREST |
| 30.  |                       |              |
| 31.  |                       |              |
| 32.  |                       |              |
| 33. SUBTOTALS OF COLUMNS (b) and (c)   | \$ 0.00               | \$ 0.00      |
| 34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE <i>(Line 33, Col (b) + (c))</i> Enter here and on line 20. |                       | \$ 0.00      |

INSTRUCTIONS

1. Prepare TTB F 5000.24, Excise Tax Return, in duplicate. The return shall cover all tax liabilities incurred or discovered during the tax period.
2. Prepare a separate TTB F 5000.24 for each distilled spirits plant, bonded wine cellar or winery, brewery, tobacco products factory, or cigarette papers and tubes factory from which you make removals subject to tax.
3. TTB Form 5000.24 shall be used as both a prepayment tax return and a deferred payment tax return. Except as noted below, you must file TTB F 5000.24 for each tax return period, whether or not you prepaid all tax liabilities incurred during the period. Exceptions: (a) distilled spirits plant proprietors who do not have an approved bond covering the deferred payment of taxes; (b) proprietors of bonded wine cellars or wineries who have no tax due, per 27 CFR 24.271, or who are eligible to pay annually per 27 CFR 24.273; (c) manufacturers of tobacco products who have complied with the provisions of 27 CFR 40.162; and (d) manufacturers of cigarette papers and tubes who have complied with the provisions of 27 CFR 40.
4. Export warehouse proprietors transmitting remittances for unassessed liabilities (27 CFR 44.67) shall prepare ATF F 5000.24. The proprietor shall complete items 2, 3, 6-8, and 22-24. Also complete appropriate line items under Calculation of Tax Due and make any necessary explanation in item 35.
5. ITEM 1. Begin with "1" January 1 of each year. Use a separate series of numbers with the prefix "P" to designate prepayment returns. Begin with "P-1" to designate the first prepayment return filed on or after January 1 of each year.
6. If this form contains pre-printed information in items 6, 7 or 8, and the information is incorrect, make the necessary corrections by crossing out any errors and printing the correct information in the same area. If there is no pre-printed information in these areas, print or type the required information in the spaces provided.
7. ITEM 6. Enter your employer identification number here and on all checks or money orders which accompany your return. If you have not been assigned an employer identification number, you must obtain and file Form SS-4 with your local Internal Revenue Service office.
8. LINES 9-21. Show on the appropriate line or lines the amount of tax being prepaid or, if the return covers a tax return period, the tax liability incurred during the period. If the return covers a tax return period, you must include at lines 9-16 all tax liabilities incurred during the period even if you have already prepaid the tax. (You will show prepayments in Schedule B as adjustments decreasing the amount due.)  
  
Brewers must calculate the amount of tax reported at Line 11 using net taxable removals during the return period. For any return period, net taxable removals equal the total number of barrels removed for consumption or sale minus the total number of barrels returned to the brewery from which removed during the same period.
9. SCHEDULE A. Use Schedule A to report adjustments increasing the amount due (for example, an error in a previous return period that resulted in an underpayment of tax). In addition, proprietors of distilled spirits plants shall use Schedule A to report the tax and interest, if any, on unexplained shortages of bottled distilled spirits, as required by 26 U.S.C. 5008 (a) (1) (C), and proprietors of small winery premises who overestimated their wine credits shall compute the tax and interest as required by 27 CFR 24.279 (a).
10. SCHEDULE B. Use Schedule B to report adjustments decreasing the amount due (for example, an error in a previous return period that resulted in an overpayment of tax). Prepayments of tax, claims approved for credit of tax, the number of gallons and the applicable tax credit allowed for being a small winery, and other authorized adjustments shall be reported in Schedule B. You may carry over to Schedule B of your next tax return the unused portion of any approved tax credits or adjustments.
11. EXPLANATION OF ADJUSTMENTS. You must fully explain adjustments reported in Schedules A and B. Identify any prepayments by serial number of the tax return on which the tax was prepaid. Identify approved claims by claim number. In all other cases, you must enter, as a minimum, the date of the transaction (the date of an error, the date a shortage was found, etc.), the identity and quantity of the product involved in the adjustment, and the reason for the adjustment. If necessary use the space above and/or attach a separate sheet to explain adjustments fully.
12. INTEREST. The law provides for the payment of interest on underpayments and overpayments of tax. Interest, if applicable, will be computed at the rate prescribed by 26 U.S.C. 6621 and reported as a separate entry in Schedule A or B. To avoid paying interest on unexplained shortages of bottled distilled spirits, you must report the shortage on the tax return covering the period in which you discovered the shortage. Interest is not allowed on adjustments involving the prepayment of tax or approved claims for credit of tax (unless the approved claim specifically authorized such interest)  
  
Compute the interest on underpayments from the due date of the return in error to the date of payment. Compute the interest on overpayments from the date of overpayment to the due date of the return on which the credit is taken.
13. Enter "NONE" in Schedule A or Schedule B if there is no transaction.
14. Payment must accompany this form except when the payment is by electronic funds transfer (EFT).
15. Mail this return to the appropriate address:  
  
TTB  
Excise Tax  
P. O. Box 360958  
Pittsburgh, PA 15251-6958
16. Retain the duplicate copy of ATF F 5000.24 for your records.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information is to identify taxpayers, the period covered, and the amount of tax due for each tax return. The information is used by the Government to ensure that the correct tax payment was made and received. The information is mandatory by statute (26 U.S.C., 5061, 5703).

The estimated average burden associated with this collection is .75 hours per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 20220.

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