TTB Pay.gov Excise Tax Return and Payment Electronic Submission User Guide

Alcohol and Tobacco Tax and Trade Bureau

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Introduction

Welcome to Pay.gov, the Alcohol and Tobacco Tax and Trade Bureau's (TTB's) System for electronic form filing and payment of alcohol and tobacco excise taxes.

What Does This Guide Cover?

This guide shows you how to:

- Submit Excise Tax Return Forms and Payments for alcohol and tobacco

For information about using this system and how to obtain technical support, please visit the pay.gov web site: **http://www.ttb.gov/epayment.htm**.

What Does This Guide Not Cover?

This guide does not cover submission of Excise Tax Returns and Payments for firearms and ammunition.

This guide does not contain information regarding enrollment. For enrollment information, please go to http://www.ttb.gov/epayment/gettingstarted.htm. Also, the guide does not contain all the specific instructions for completing each form. If you have any questions about completing or filing any form, contact your TTB Specialist at (513) 684-3334 or toll free at 1-877-882-3277. All of the applicable forms can be viewed or printed at http://www.ttb.gov/forms/index.htm.

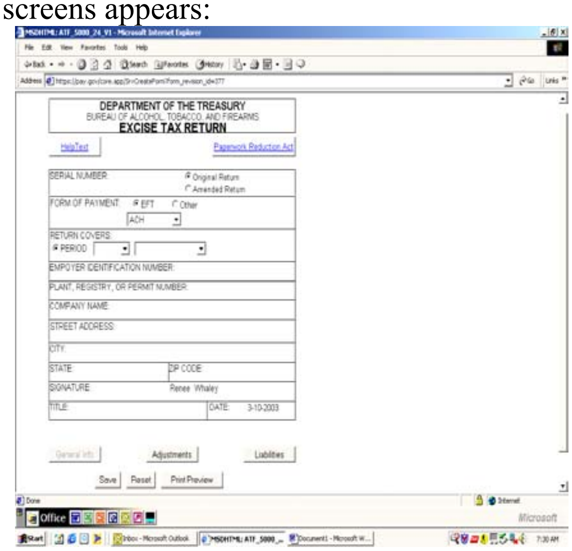
For information regarding other Pay.gov functions and forms, please refer to separate User Guides, including:

- TTB Pay.gov Access and User Profile User Guide
- TTB Pay.gov Report – Manufacturer of Tobacco Products or Cigarette Papers and Tubes Electronic Submission User Guide
- TTB Pay.gov Brewer's Report of Operations Electronic Submission User Guide
- TTB Pay.gov Brewpub Report of Operations Electronic Submission User Guide
- TTB Pay.gov DSP Monthly Report of Storage Operations Electronic Submission User Guide
- TTB Pay.gov Report of Wine Premises Operations Electronic Submission User Guide

How Do I Complete an Excise Tax Return?

1. From the USER CENTER SCREEN, click on *My Forms* under the *Forms* Listing. Select ATF F 5000.24 in the Agency Form Control Number column.

2. The following screens appears:



3. To complete the form, you should use the current procedures for completing the paper form. Be sure to only use the mouse or the *tab* key to enter information into the fields. **DO NOT use the *enter* key to enter information in the fields.** The enter key will cause edits to be performed on your form, which may slow data entry. Also, the *Back* and *Forward* buttons on your browser are also not to be used except where expressly instructed.
4. The address information from the user profile will be entered into the company information on the tax form. Information provided from the profile can be edited within the tax form if necessary.
5. The other fields should be completed as follows:
   - You must enter the serial number using this format: 2000-01. In this example, "2000" is the calendar year covered in the tax return and the "01" is the number of original excise tax returns filed for that year.
   - You must select the type of return, either original or amended.
   - You must select the Form of Payment. The choices are "EFT" or "Other". If "EFT" is selected, you must choose one of the drop down options, either "ACH" or "FedWire". "ACH" refers to electronic payments that will be initiated through pay.gov. "FedWire" are electronic payments outside of the pay.gov system. "Other" should be marked only when your tax liability is zero "0".
   - You must insure the appropriate year is selected from the drop-down box. If you are selecting a semi-monthly return, you must insure that the appropriate period is selected from the second drop down box, as the default pre-populated period corresponding to the serial number may not be correct. If you are a winery and

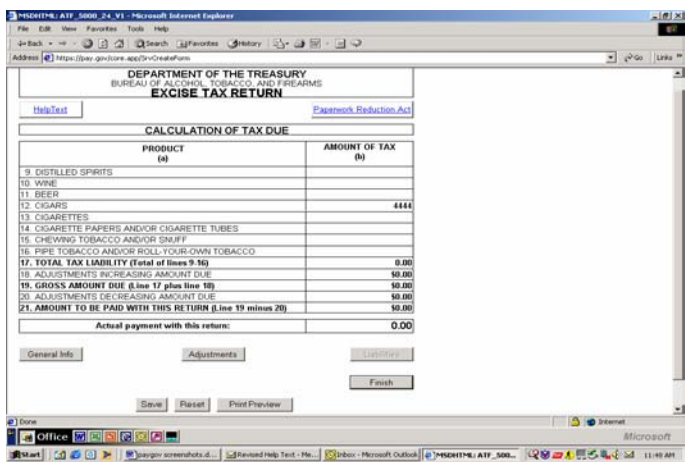
are filing either an annual return or a return for a period other than semi-monthly, you must select "Other" from the second drop down box. You must enter the return period on the form to the right of "Other" if you select this option.

- You must enter your nine-digit Employer Identification Number in the appropriate field. Do not include the dash ("-"), as it will be auto-populated.
- You must enter your permit number or registry number in the following format:
  Tobacco permit number: TP-ST-##### or PT-ST-#####
  DSP registry number: DSP-ST-#####
  Winery registry number: BW-ST-#####, BWC-ST-##### or BWN-ST-#####
  Brewery registry number: BR-ST-AAA-##

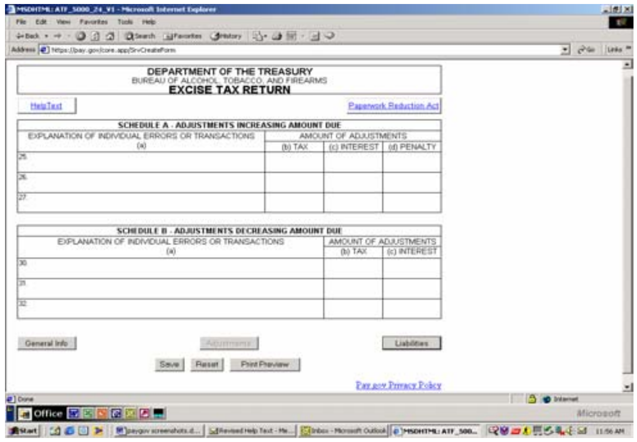
The permit or registry should match that on your approved permit, notice, or registration. In the above formats, the ST in each number represents the state abbreviation and the AAA is the three-letter abbreviation for your company (breweries only). The state abbreviation in your permit/registry number must match what was entered in the state field for your premise address. The ##### represents the numerical figure in the permit or registry number TTB assigned to you. Do not include leading zeros in your permit or registry numbers. Do not enter the dashes ("-"), as these will be auto-populated.

- You must enter your business name exactly as it appears on your approved TTB permit or registration.

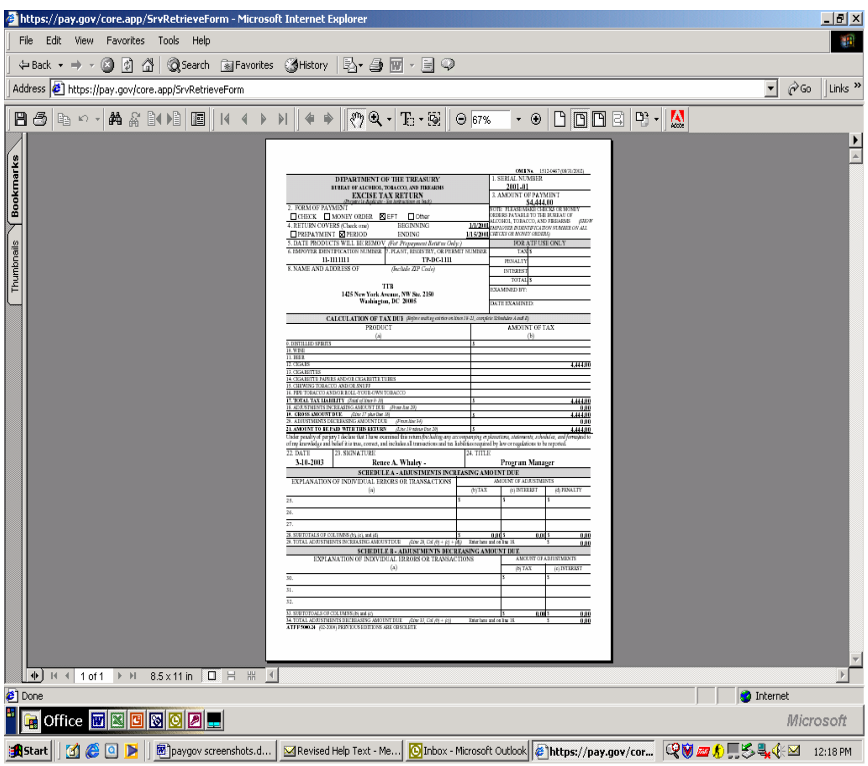
6. Once you have completed all of the required data, click on the *liabilities* button.
7. The following screen appears:



8. Enter the amount of tax. You will only be permitted to enter an amount of tax on the line(s) that correspond to your permit/registry number.
9. Enter the amount of the "Actual Payment With This Return", which should equal the amount you are paying with this return, regardless of the payment method selected.
10. Click the *adjustments* button, even if you do not have adjustments.
11. The following screen appears:

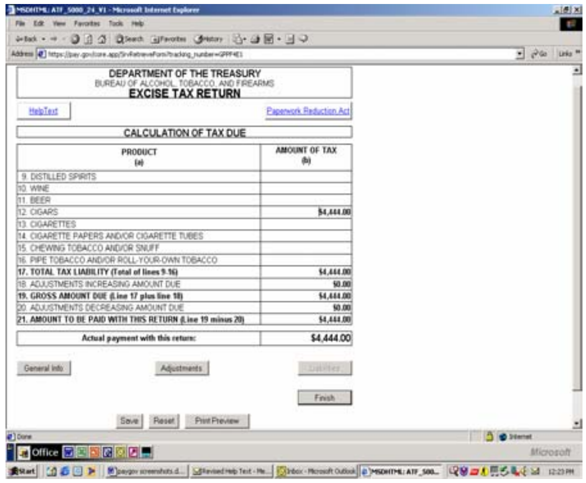


12. Enter a brief explanation for your adjustments. If you have no adjustments, enter “none” in Schedule A (column a – Line 21) and Schedule B (column a – Line 30).
13. Once you have entered all of your adjustments, click on the *liabilities* button.
14. You have now created a new form. You now need to click *update* to capture the information you have entered. You should then click the *print preview* button and review the information you entered to ensure accuracy.
15. The following screen should appear:



16. Once you are satisfied that all of the information you have entered on the form is accurate, click the *back* button on your web browser.
17. You will be taken back to a previous section of the form. If you are not at the Liabilities section, click *liabilities*.

18. The following screen should appear:

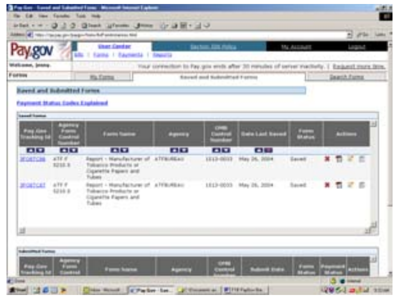


19. You may either save your form now and submit the payment later, or complete the filing and payment process now.
    - If you wish to save the form, click on the *save* button. You will receive a confirmation number for your saved form. (See "How Do I Retrieve A Saved Form?" to find your form when you are ready to continue the process of submitting return and payment).
    - If you wish to complete the process now, click on the *finish* button on the liabilities screen.
        1. If you must submit a payment, go to the "How Do I Submit A Payment/Form?" portion of this user guide to continue the process.
        2. If you have no liability, you must check the penalties of perjury box and select "Submit Data" from the next screen.

How Do I Retrieve A Saved Form?

1. Go to the User Center and click on *Saved and Submitted Forms*.

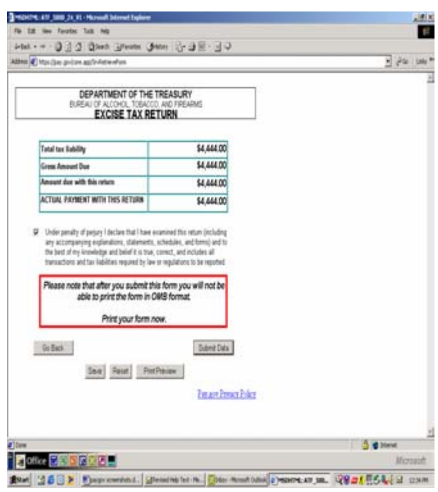
2. Click on the form you want to select.



3. If you want to keep a copy of the form for your records, you must click on the *print preview* button and print your completed form NOW!
4. Once you have printed the form, click the *back* button on your browser.
5. If you wish to edit the form, make the necessary changes and *save* the form.
6. If you wish to submit the form, click on the *finish* button from the Liabilities screen. You will then need to follow the instructions under How Do I Submit A Tax Return and/or Payment?
7. If you wish to create a copy of a form that can be edited and then saved or submitted as a new form, click the *Duplicate* button.

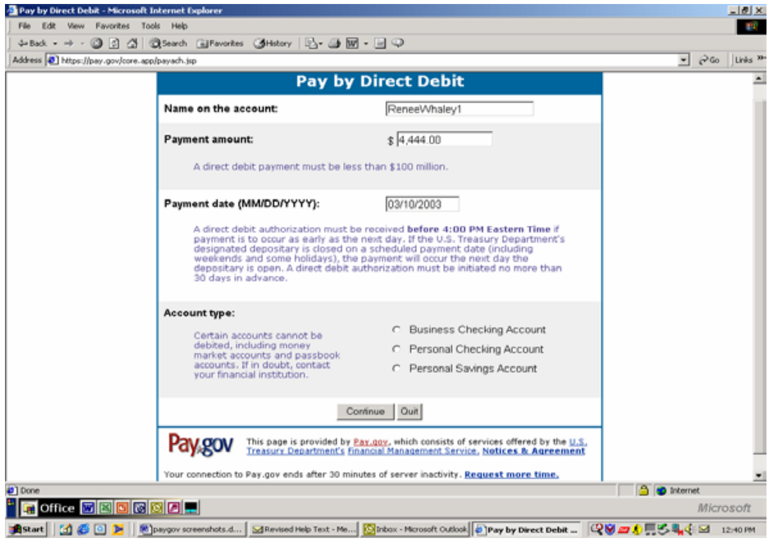
How Do I Submit a Tax Return and/or Payment?

1. After finishing your tax return, this screen should appear:

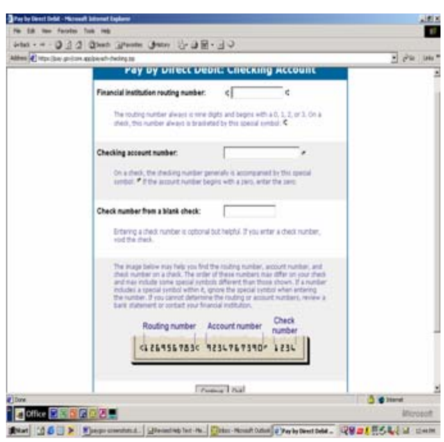


2. *Check* the penalties of perjury statement box indicating that you are submitting this form under the penalties of perjury.
3. Click the *submit data* button.
4. If you are filing a return with no liability, you will receive a confirmation number and are finished.
5. If you are filing a FedWire return, your payment has been submitted and you will receive a confirmation number for your payment. You have completed the filing and payment process.

6. If you are filing an ACH return, the following screen should appear:

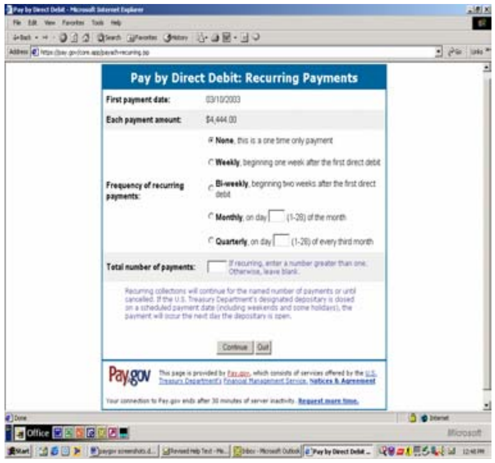


7. The NAME ON THE ACCOUNT Field will be populated with your user ID name. You should update this field with the name of the company or person on the appropriate Checking or Savings Account.
8. **The payment date is the date that funds will be drawn from your account.** In order to timely file your ACH payment, you must enter the system **<u>no later than 4:00 PM Eastern Standard Time one business day prior to the due date</u>**. In the payment date field, select the appropriate due date. A payment cannot settle on the current date (even though the default date will show the current date). For example, if the due date for the tax is Jan. 15, you must log into the system on Jan. 14 to schedule the payment for Jan. 15. If you wish the payment to be made at a future date, you may enter that date in the payment date field.
9. Click your *account type*.
10. Click on the *continue* button.
11. The following screen should appear:

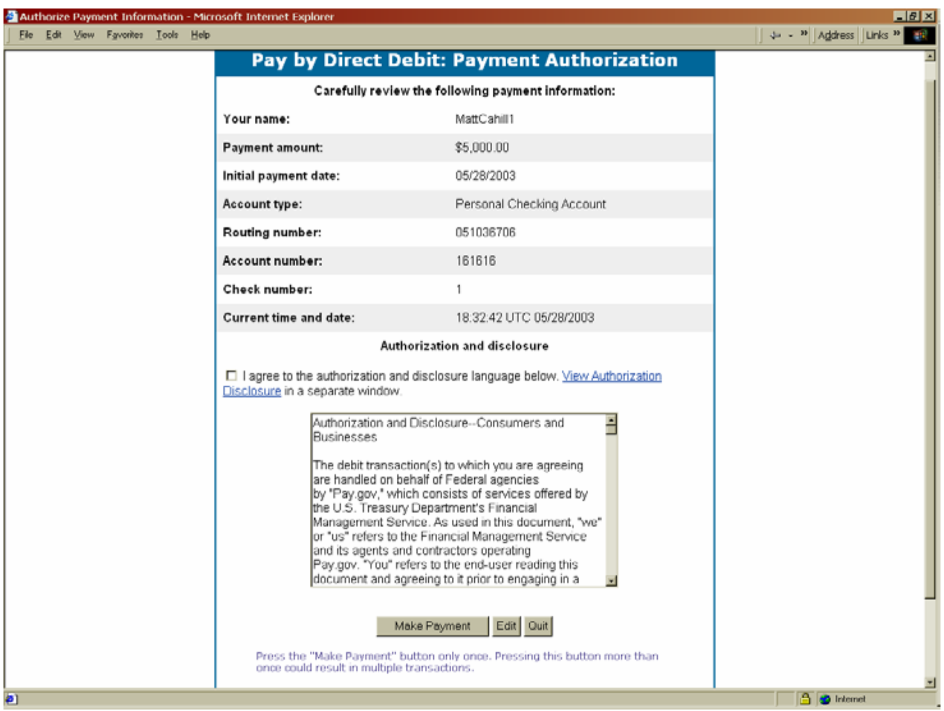


12. Complete all blank fields. Click the *continue* button.

13. The following screen should appear:



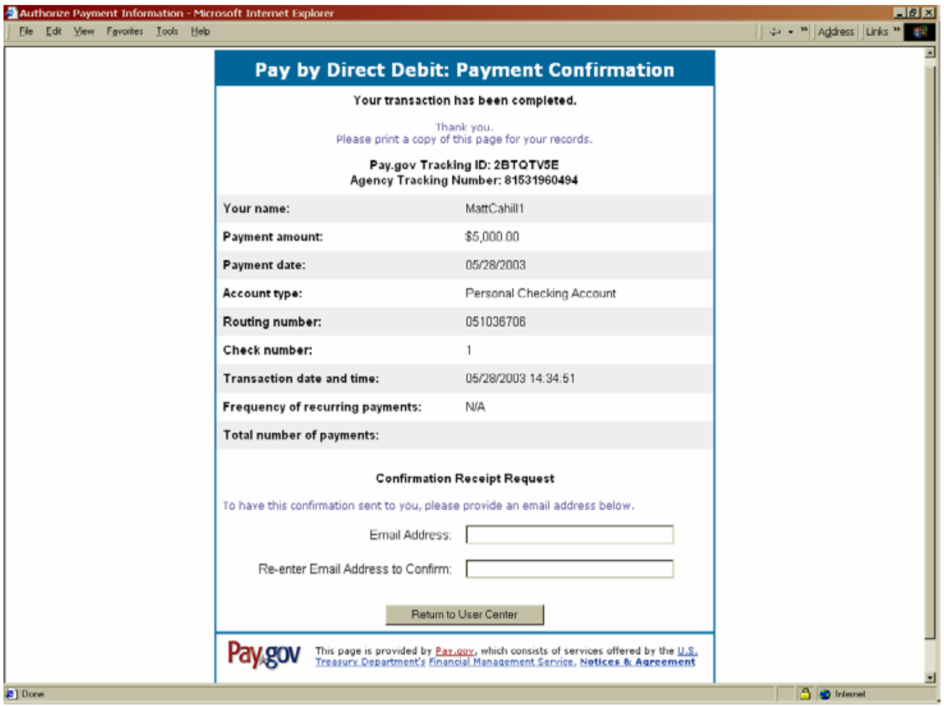
14. Review the information for accuracy and click the *continue* button.
15. The Payment Authorization screen should appear.



16. You must *check* the box stating that you agree to the authorization and disclosure statement.
17. If you believe you have made errors in the Payment Section, click *Edit* to start the payment process over.
18. Click the *Make Payment* button ONLY ONCE. Once you click the *Make Payment* button, the requested amount will be debited from your bank account at 2:00 AM. **(NOTE: Pressing the Make Payment button more than once could**

result in multiple transactions and the requested amount debited from your account multiple times.)

19. The Payment Confirmation Screen should appear. Please note your confirmation number, as it will be used for tracking this transaction. If you would like to have confirmation sent to you, please provide an email address in the spaces provided. Or, you may choose to print this page. Your transaction is now complete. Click the *Return to User Center* button to return to the User Center.



20. The following screen should appear:

21. You should verify the current status of your form and payment by clicking on the Saved and Submitted Forms button and selecting the form using your confirmation number.

One of the following explanations will be given in the Payment Status column for each entry:

Payment Status
Received – Direct Debit has been received and is in the process of being settled.
Canceled – Direct Debit has been canceled before being sent to the settlement provider.
Failed – Direct Debit has been rejected and will not be settled.
Settled – The transaction has settled. The user account will be debited.
Retired – Direct Debit that was originally accepted by the settlement provider could not be settled and no further retry attempts will be made by the settlement provider.

One of the following explanations will be given in the Forms Status column for each entry:

Form Status:
Saved - The form has been saved but not submitted. The user can go back into the form and make changes.
Rejected - There was a problem with the form in submission. This can occur if you submit the form but cancel out of the collection screens. The user cannot make changes.
Submitted - The form has been submitted to the system (only at this state for a very short period of time). The user cannot make changes. This status does not mean it was accepted, only sent. NOTE: Submitted forms will only be saved within Pay.gov for 120 days. If you wish to archive your records, please save a copy of your print preview.
Forwarded – The form has been submitted to the system, but has not yet been processed. The user cannot make changes.
Accepted - The form was accepted into the system and stored. The user cannot make changes. If changes are needed, you must file an amended return. NOTE: Users should verify that their submission was "Accepted" after filing.

22. If you are finished using Pay.gov, click *Logout*.