

Before You Begin Checklist TTB Form 5110.43

Purpose

The purpose of TTB Form 5110.43 is for Industrial Distilled Spirits Plants that are authorized to denature spirits and/or manufacture articles to report their monthly denaturing activity.

If there is no activity during any months, you will still file the report showing zeros.

Deadlines for Filing

TTB Form 5110.43 is required to be filed on a monthly basis, in duplicate.

This form is to be filed no later than the 15th of the month following that for which the report is rendered. The remaining copy shall be retained by the proprietor. Section III is to be completed only on the report for the month of June or on the Proprietor's final report on permanent discontinuance of business.

Forward the original to:

Director, National Revenue Center
550 Main Street, Room 8002
Cincinnati, Ohio 45202-5215

SPECIAL NOTES REGARDING COMPLETION OF FORM 5110.43:

- ***Negative numbers may not be entered on this report. Part I of the report is designed to balance showing gains and losses of spirits as may be appropriate for each column.***
- ***All quantities are to be reported in wine gallons.***
- ***Imported alcohol for fuel use received from US Customs custody (as reported on Line 3 of Part I of Form 5110.28) can only be used for denaturation (production of Completely Denatured Alcohol (CDA) and distributed for fuel use. The finished wine gallons of CDA produced will be shown on Line 2, column (b) of Form 5110.43.***
- ***A report on Form 5110.28 is required for all plants that produce denatured spirits and manufactured articles. Part I of the Form 5110.28 summarizes your accounting for bulk pure spirits and the amounts used for denaturation. The Processing (Denaturing) report on Form 5110.43 summarizes your production of denatured products in wine***

gallons. Both reports are required for denaturing operations and manufacture of articles.

- **See 27 CFR Part 20 and Part 21 concerning use of denatured alcohol to manufacture articles made from denatured alcohol. A distilled spirits plant may produce articles, however, the denatured spirits used to produce articles must first be reported as produced. See instructions for Form 5110.43.**
- **Before using blank Lines 4 and 13 in Section I or Lines 18 and 21 in Section II, consult with your TTB National Revenue Center specialist at 1-877-882-3277.**
- **Clearly enter the correct month and year the report covers in the upper right corner block of the report; if you are submitting an amended report, please clearly mark "Amended Report" in the top margin of the form. If you need to file an amended report, you must complete all lines on the amended operational report form. You must fill in each applicable line on the new, amended form even if you are not amending that particular line from the original report.**
- **Please refer to guidance in [TTB Industry Circular 2004-4](#)**
- **This form is in 3 Sections, as follows:**

Section I – Denatured Spirits: Part I summarizes your monthly activity in denatured spirits received or produced in the processing account, shipped to other plants or to dealers and users (those persons having an Industrial Alcohol Permit issued by TTB) and used in the manufacture of finished products (manufactured articles). Also recorded are receipts of denatured alcohol to be distributed for fuel use.

Section II – Recovered Denatured Spirits or Recovered Articles: This section is an accounting for any denatured spirits or articles received under 27 CFR 19.683.

Section III – Wine Gallons of Denatured Spirits Withdrawn During Fiscal Year Ending June 30. With the filing of this report covering the month of June each year, enter the quantities of each type of denatured alcohol formula withdrawn from your plant during the preceding 12 months. Also enter the total for all formulas.

Notes for Completing Section I

- ***Line 5 of columns (b),(c) and (d) must be equal to Line 14. Please enter totals on all original and amended reports.***

Notes for Completing Section II

- ***Line 19 of columns(b) and (c) must be equal to Line 24. Pleas enter totals on all original and amended reports.***

Before You Begin

The following is a list of all the materials and related information you should collect before beginning Form 5110.43.

- EIN number
- Registry/Permit number
- Name and address of your bonded premise – exactly as it appears on your registration and permit.
- A copy of the completed Form 5110.43 you submitted for the previous month
- Documentation of inventories of spirits received for redistillation and for unfinished spirits held at the end of each calendar quarter.
- Documentation to provide sufficient support for adjustments
- Documentation to provide sufficient support for amounts reported on the form.
- Copies of prior month's Form 5110.11, Form 5110.40, and Form 5110.28, as may be applicable to your operations.
- Documentation supportive of current month's transactions and summary records that support entries on the Form 5110.43 and other monthly reports.