

U.S. ALCOHOL AND TOBACCO TAX AND TRADE BUREAU TO SIMPLIFY TAX FILING PROCESS FOR BREWERS



May 9, 2025

By: Regulated Products Section Chair [Richard M. Blau](#)

The U.S. Alcohol and Tobacco Tax and Trade Bureau (TTB) is expanding its pilot program to make it simpler and easier for brewers to file operational reports and pay federal excise taxes. On Wednesday, April 30, 2025, TTB issued the [Industry Circular 2025-01](#) detailing the alternate procedure for brewers to submit excise tax returns and operational reports under the Tax Simplification Pilot Program.

Under the pilot program, filers submit their excise tax returns and operational data using new simplified and consolidated forms in lieu of the excise tax return and operational reports currently required under TTB regulations. The new [Industry Circular 2025-1](#) describes the pilot program and how brewers may apply for it as an approved alternative procedure authorized by TTB regulations. This program is part of TTB's continuing efforts to streamline and update requirements, processes, systems, and technologies to reduce burden.

TTB's new beer forms are designed to simplify the information brewers submit to the agency by combining the minimum necessary elements from the current excise tax return ([TTB Form 5000.24](#)) and the Brewer's Report of Operations ([TTB Form 5130.9](#) and [TTB Form 5130.26](#)). TTB's improvements include new pilot forms that minimize the taxpayer burden by combining the excise tax return and the operational report(s), as well as reducing the information the federal agency collects on brewery operational activities. These new forms will be available for domestic brewers who have been approved to participate in TTB's ongoing pilot initiative.

Brewers who wish to take advantage of the new process can apply by:

1. Completing the [participant application form](#) online; and
2. Submitting a request on brewery letterhead (please note the request must be signed by a person who has authority on file with TTB to sign or act on behalf of the brewer).

According to TTB, if an online participation submission is successful, the brewer will automatically be transferred to a "Thank You" page and receive an email confirmation within approximately one hour.

In addition to submitting the pilot forms and being approved, participating brewers must:

- Participate in the pilot program for the duration of the program or until they notify TTB that they no longer wish to participate;
- Submit completed and signed pilot forms via [Pay.gov](https://www.pay.gov), on or before the due date for excise tax returns for the applicable filing period (see [Tax Returns and Operational Reports Due Dates](#));
- Submit excise tax payments by [EFT \(ACH or Fedwire\)](#). Participants submitting payments via [Pay.gov](https://www.pay.gov) must do so one business day prior to the required due date;
- Ensure that the person completing and signing the pilot forms for the brewery has authority on file with TTB to sign or act on behalf of the brewer;
- Enter tax and operational reporting data on the pilot forms using the instructions for the forms. If brewers have questions related to certain entries on the pilot forms, they may contact TTB via [Tax Simplification Contact Us](#); and
- Maintain records supporting the data entered on the pilot forms and make them available upon request, as required by [27 CFR part 25](#).

TTB may update the pilot forms or instructions during the pilot program based on feedback from participating brewers and TTB's examination of submitted forms. TTB will notify participants if new pilot form versions or instructions are available.

Alcohol beverage industry members have consistently ranked simplification of the operational reports and combining tax returns and operational reports as the top three most valuable improvements that TTB could make to its services. The availability of new, simplified filing forms for operational reports and excise tax payments represents a significant step forward in that direction.

TTB encourages feedback from pilot participants on their use of the pilot forms and the form instructions to guide improvements. Participants can provide feedback and get questions answered via [Tax Simplification Contact Us](#).

To learn more, contact GrayRobinson Regulated Products Section Chair [Richard Blau](#) or a member of the national [Alcohol Law Team](#).

[Richard M. Blau](#) leads the GrayRobinson national Alcohol Law Team, focusing on the laws that govern the production, importation, marketing, distribution, and sale of alcohol beverages throughout America. Richard and his colleagues focus on the rules, regulations, and business practices that govern the marketing, sale, and consumption of international importers and domestic producers, processors and regional distributors, and retailers. Richard has achieved numerous peer-related accolades for his legal work, including **Chambers and Partners** – Nationally ranked as "Band 1" for food and alcohol beverage law; **Best Lawyers® in America** – nationally listed for food and beverage law; and **Super Lawyers** – elected member.

This content is for the general education of our readers, and should not be your sole source of information in handling a legal issue, nor should you substitute it for legal advice, which relies on specific factual analysis and the laws of the relevant jurisdictions. Also, this content is not intended to create, nor does its receipt constitute, an attorney-client relationship. If you have specific questions, consult your GrayRobinson representative or other competent legal counsel.

