



TTB BRO Line Explanations Document

Summary

This document outlines what types of transactions report on each line of the TTB Brewer's Report of Operations. Both the Monthly and Quarterly versions are included. Lines that are not included in this list are not automatically populated and will need to be manually entered if necessary. The last section goes over the list of Variance Reasons in Orchestrated and when each one would be used.

Monthly Version:

Top Half

Line 1 – On hand beginning of the report period: Your inventory as-of the end of the day before the first day of your reporting period.

Line 2 – We produced by fermentation: Beer received from Production that is in the “Produced By Fermentation” TTB Group. Also includes beer in the “Capture Losses” TTB Group that is issued out on a Production Order for a Finished Good.



Line 5 - Beer received in bond from other breweries and pilot brewing plants of same ownership:

Beer transferred in from a warehouse in a different Location. Also includes transactions flagged with the Variance Reason "B – In Bond"

Line 6 - Beer received from cellars: Beer issued on Packaging Production Orders. These numbers must match lines 22 and 23.

Line 7 - Beer returned to this brewery after removal from this brewery: Beer returned on a Return or A/R Credit Memo document, or transferred out of a tax-determined warehouse in the SAME location and in to a non-tax-determined warehouse. Also includes transactions flagged with the Variance Reason "ReLB - Returned to Local Brewery"

Line 8 - Beer returned to this brewery after removal from another brewery of the same ownership: Beer transferred out of a tax-determined warehouse in a DIFFERENT location and in to a non-tax determined warehouse. Also includes transactions flagged with the Variance Reason "ReOB – Returned to Other Brewery"

Line 9 - Racked: Beer in the "Racked" TTB Group that is received from Production. Does not include Production Orders where beer is repackaged (Ex. Filling 1/6 BBL kegs from ½ BBL kegs)

Line 10 - Bottled: Beer in the "Bottled/Canned" TTB Group that is received from Production. Does not include Production Orders where beer is repackaged (Ex. Creating variety packs from single-brand cases)



Line 11 - Physical inventory disclosed an overage: Transactions with the Variance Reason “Found Inventory”

Line 12 – (not a standard BRO line): Populates data in situations where the BBLs issued and received on an Inventory Transfer are not the same. This is very rare.

Line 13 – Total beer: The sum of lines 1-12

Bottom Half

Line 14 - Removed for consumption or sale: Beer sold on a Delivery or A/R Invoice to a Ship-To address in the United States, or beer transferred into a tax-determined warehouse in a DIFFERENT location. Excludes beer sold to Business Partners flagged as an Internal Sales BP

Line 15 - Removed tax-determined for use at tavern on brewery premises: Beer transferred into a tax-determined warehouse in the SAME location. Also includes Deliveries and A/R Invoices to Business Partners flagged as an Internal Sales BP, and transactions flagged with the Variance Reason “TB – Taxed at Brewery/Tavern Rate”

Line 16 - Removed without payment of tax for export: Beer sold on a Delivery or A/R Invoice to a Ship-To address outside of the United States. Also includes transactions flagged with the Variance Reason “Export”



Line 17 - Removed without payment of tax for use as supplies (vessels/aircraft): Transactions flagged with the Variance Reason “S – Supplies”

Line 18 - Removed without payment of tax for use in research, development, or testing: Transactions flagged with the Variance Reason “RD – R&D/Testing”

Line 19 - Removed without payment of tax to other breweries and pilot brewing plants of same ownership: Beer transferred to a warehouse in a DIFFERENT location

Line 20 - Beer unfit for sale removed for use in manufacturing: Transactions flagged with the Variance Reason “ReM – Returned to Manufacturing”

Line 21 - Beer consumed on premises (example: tasting room): Transactions flagged with the Variance Reason “T – Tasting”

Line 22 - Beer transferred for racking: Beer issued on a Production Order to create an item in the “Racked” TTB Group. Also includes transactions flagged with the Variance Reason “M2 – Misc. Loss Kegging”

Line 23 - Beer transferred for bottling: Beer issued on a Production Order to create an item in the “Bottled/Canned” TTB Group. Also includes transactions flagged with the Variance Reason “M3 – Misc. Loss Bottling”

Line 25 – Beer racked: Racked beer received on Production Orders. This must match line 9



Line 26 – Beer bottled: Bottled beer received on Production Orders. This must match line 10

Line 27 – Laboratory samples: Transactions flagged with the Variance Reason “L – Lab Sample“

Line 28 – Beer destroyed at brewery: Transactions flagged with the Variance Reason “D – Destroyed“

Line 29 – Beer transferred to a distilled spirits plant: Transactions flagged with the Variance Reason “TD – Transfer to Distillery “

Line 30 – Recorded losses, including theft: General recorded losses. Any Goods Issue/Receipt with no Variance Reason. Columns C and E (Bulk Racking and Bulk Bottling) are a simple subtraction between line 6 and lines 25/26.

Line 31 - Physical inventory disclosed a shortage: Transactions flagged with the Variance Reason “C – Count Adjustment “

Line 32 – (not a standard BRO line): Populates data in situations where the BBLs issued and received on a repackaging Production Order do not match.

Line 33 - On hand end of period: Your inventory as-of the end of the last day of your reporting period.

Line 34 – Total Beer: The sum of lines 14-33



Quarterly Version:

Left Column

Line 1 - Total amount of beer on hand at beginning of quarter: Your inventory as-of the end of the day before the first day of your reporting period.

Line 2 - Total amount of beer produced by fermentation, plus total amount of water or other liquids added: Beer received from Production that is in the “Produced By Fermentation” TTB Group. Also includes beer in the “Capture Losses” TTB Group that is issued out on a Production Order for a Finished Good.

Line 3 - Beer received in bond: Beer transferred in from a warehouse in a different Location. Also includes transactions flagged with the Variance Reason “B – In Bond”

Line 4 - Beer returned to the brewery after removal from the brewery: Beer returned on a Return or A/R Credit Memo document, or transferred out of a tax-determined warehouse in the SAME location and in to a non-tax-determined warehouse. Also includes transactions flagged with the Variance Reason “ReLB - Returned to Local Brewery”

Line 5 - Physical inventory disclosed an overage: Transactions flagged with the Variance Reason “F – Found Inventory “



Line 8 - Total additions to inventory, plus beer on hand: The sum of lines 1-7

Right Side

Line 10 - Beer removed for consumption or sale including beer removed tax determined for consumption or sale in a tavern on brewery premises: Beer sold on a Delivery or A/R Invoice to a Ship-To address in the United States, or beer transferred into a tax-determined warehouse. Also includes transactions flagged with the Variance Reason “TB – Taxed at Brewery/Tavern Rate “

Line 11 - Beer removed without payment of tax as outlined under Subpart L of 27 CFR part 25: Beer sold on a Delivery or A/R Invoice to a Ship-To address outside of the United States, beer transferred to a non-tax-determined warehouse in a DIFFERENT location, and transactions flagged with the Variance Reasons “Ex – Export, S – Supplies, L – Lab Sample, RD – R&D/Testing, ReM – Returned to Manufacturing, or TD – Transfer to Distillery”

Line 12 - Beer consumed on premises: Transactions flagged with the Variance Reason “T – Tasting“

Line 13 - Beer destroyed on premises: Transactions flagged with the Variance Reason “D – Destroyed“

Line 14 – Losses, including theft: Recorded losses of beer that do not fit any other line. Includes beer loss during packaging or transferring between tanks.



Line 15 - Physical inventory disclosed a shortage: Transactions flagged with the Variance Reason “C – Count Adjustment”

Line 17 - Total amount of beer on hand at end of quarter: Your inventory as-of the end of the last day of your reporting period

Line 19 - Total beer: The sum of lines 10-17

Variance Reasons:

N/A – N/A: The transaction will not be reported on the TTB report. Not commonly used.

B – In Bond: Beer transferred in Bond to another location. This would be used when transferring beer to a different brewing location under the same ownership that is not being tracked in Orchestrated. For locations tracked in Orchestrated, an Inventory Transfer should be used instead.

C – Count Adjustment: Beer to be removed after a physical inventory count disclosed a shortage. Reports on line 31 of the Monthly report or line 15 of the Quarterly report. Requires a written explanation to the TTB if beer is reported on these lines.

D – Destroyed: Beer that was destroyed at the brewery.



Ex – Export: Beer exported to another country. This is more commonly done using an A/R Invoice with a Ship-To Address outside of the United States

F – Found Inventory: Beer that is found in the brewery that is not already being tracked in Orchestrated.

L – Lab Sample: Beer samples sent to a laboratory for testing

M – Misc. Loss: Beer lost outside of production that does not fit any other variance reason

M2 – Misc. Loss Kegging: Beer lost during kegging that was not issued out as part of the Production Order

M3 – Misc. Loss Bottling: Beer lost during bottling that was not issued out as part of the Production Order

RD – R&D/Testing: Beer used for research or testing

ReM – Returned to Manufacturing: Beer unfit for sale that is used in manufacturing instead

ReOB – Returned to Other Brewery: Beer returned to a brewery location other than the one where it was originally purchased

ReLB - Returned to Local Brewery: Beer returned to the location where it was originally purchased

S – Supplies: Beer removed for use as supplies on a vessel or aircraft



T – Tasting: Beer consumed on premises outside of the tavern

TB – Taxed at Brewery/Tavern Rate: Beer being removed from stock tax-determined for use at an on-site tavern.

TD – Transfer to Distillery: Beer removed from stock for use at a distillery

Th – Theft: Beer that was stolen from the brewery

P – Production Correction: Correcting the number of units packaged (Bottles, Cans, or Kegs). This Variance Reason should not be used for the bulk beer issued for packaging. For bulk beer, use M2 or M3 instead, depending on whether it was issued for kegging or bottling.

Version 4.7.1.0