



May 7, 2020

REPORTING TAX-FREE WITHDRAWALS USED IN HAND SANITIZER PRODUCTION

Today, TTB provided guidance on how DSPs should report their tax-free withdrawals under the CARES Act. If you are making hand sanitizer:

- Use existing TTB report forms to document your tax-free withdrawals.
- In cases where the transaction field for the line is blank, you should write the phrase "CARES Act" in the blank space to indicate that the products were produced for withdrawal tax-free under the CARES Act.
- Product quantities should be reported in proof gallons or wine gallons in accordance with the instructions on each form. Below is a summary of the report forms and lines to be used.

TTB Operational Report and Operational Report Lines to Be Used

- DSP-Monthly Report of Production Operations (TTB Form 5110.40): Line 13
- DSP-Monthly Report of Storage Operations (TTB Form 5110.11): Line 21
- DSP-Monthly Report of Processing Operations (TTB Form 5110.28): Lines 21 and 41
- DSP (Industrial Only)-Monthly Report of Processing (Denaturing) Operations (TTB Form 5110.43): Lines 2 and 12, and section III
- AFP Alcohol Fuel Plant Report (TTB Form 5110.75): Line 15

Please feel free to contact legislation@americancraftspirits.org for any questions related to the impact of COVID-19 as well as hand sanitizer production.