Brewer's Report of Operations Data Sources

░░░ = not filled out on TTB

BRO Line	Operation	Explanation of Data in SAP
Line 1	On hand beginning of this reporting period	Bright Beer and Finished Goods **On-hand In Stock inventory** as of the starting date chosen for the report
Line 2	We produced by fermentation	Bright Beer **received from production.**
Line 3	We added water and other liquids in cellar operations	*Not filled out*- These are items in Item Master Data that represent water that is consumed on production orders. We will be adding a flag on the Item Master to account for this in a future release.
Line 4	Beer received from racking and bottling	This is beer returned that was previously sent to racking and bottling. This line is not picked up by us currently. .
Line 5	Beer received in bond from other breweries and pilot brewing plants of same ownership	All finished products brought in on **A/P invoices** (contract production) of which the Brewery is paying the taxes PLUS all bright beer and finished products transferred from another of your own breweries. Also any **Goods Issues/Receipts** with the "Variance Reason" column set to "**B – In Bond from another Brewery**".
Line 6	Beer received from cellars	All bright/dry-hopped/green beer on the **Issue to Production** for any finished goods production orders
Line 7	Beer returned to this brewery after removal from this brewery	**Goods Issues/Receipts** flagged as "**ReLB – Returned to Local Brewery**"
Line 8	Beer returned to this brewery after removal from another brewery of the same ownership	**Goods Issues/Receipts** flagged as "**ReOB – Returned to Other Brewery**"
Line 9	Racked	All bright/dry-hopped/green beer on the **Receipt from Production** for any finished goods production orders (kegs only). Also subtracts out keg items **issued for a disassembly production order**.
Line 10	Bottled	All bright/dry-hopped/green beer on the **Receipt from Production** for any finished goods. Also subtracts out bottled items **issued for a disassembly production order**.
Line 11	Physical inventory disclosed an overage	Bright Beer and Finished Goods on a **Goods Receipt / Issue** with the "variable" column set to "**F - Found Inventory**".
Line 12		
Line 13	Total Beer	The sum of Lines 1-12
Line 14	Removed for consumption or sale	All sales to customers and distributors – **Deliveries, A/R Invoices not based on Deliveries, Credit Memos, Returns** for racked (column d) and bottled (column f) items
Line 15	Removed tax-determined for use at tavern or brewery premises	Bright Beer and Finished Goods **transferred** to restaurant warehouses (Tax Determined) PLUS any beer **sold/returned to the "Internal" flagged customers**. Also, **Goods Issues/Receipts** "**TB – Tavern or Brewery**". You can do a Goods Issue/Receipt out of a non-tax determined tank and have it report on this line.
Line 16	Removed without payment of tax for export	All sales to customers and distributors – **Deliveries, A/R Invoices not based on Deliveries, Credit Memos, Returns** that have a ship-to country that is not "US". Also, Bright Beer and Finished Goods on a **Goods Issue/Receipt** with the "Variance Reason" column set to "**Ex – Export**"
Line 17	Removed without payment of tax for use as supplies (vessels/aircraft)	Bright Beer and Finished Goods on a **Goods Issue/Receipt** with the "Variance Reason" column set to "**S - Supplies**"
Line 18	Removed without payment of tax for use in research, development, or testing	Bright Beer and Finished Goods on a **Goods Issue/Receipt** with the "Variance Reason" column set to "**RD – R&D / Testing**"

Line 19	Removed without payment of tax to other breweries and pilot brewing plants of same ownership	Bright Beer and Finished Goods **transferred to another of your own breweries**
Line 20	Beer unfit for sale removed for use in manufacturing	Bright Beer on a **Goods Issue/Receipt** with the "Variance Reason" column set to "**Rem - Returned to Manufacturing**"
Line 21	Beer consumed on Premises (example: tasting room)	Bright Beer and Finished Goods on a **Goods Issue/Receipt** with the "Variance Reason" column set to "**T - Tasting**"
Line 22	Beer transferred for racking	Same as Line 6: All bright/dry-hopped/green beer on the **Issue to Production** for any finished goods production orders (kegs only)
Line 23	Beer transferred for bottling	Same as Line 6: All bright/dry-hopped/green beer on the **Issue to Production** for any finished goods.
Line 24	Beer returned to cellars	*Not filled out*
Line 25	Beer racked	Same as Line 9: All bright/dry-hopped/green beer on the **Receipt from Production** for any finished goods production orders (kegs only). Also subtracts out keg items **issued for a disassembly production order**.
Line 26	Beer bottled	Same as Line 10: All bright/dry-hopped/green beer on the **Receipt from Production** for any finished. Also subtracts out bottled items **issued for a disassembly production order**.
Line 27	Laboratory samples	Bright Beer and Finished Goods on a **Goods Issue/Receipt** with the "Variance Reason" column set to "**L - Lab Sample**"
Line 28	Beer destroyed at brewery	Bright Beer and Finished Goods on a **Goods Issue/Receipt** with the "Variance Reason" column set to "**D - Destroyed at Brewery**"
Line 29	Beer transferred to a distilled spirits plant	Bright Beer and Finished Goods on a **Goods Issue/Receipt** with the "Variance Reason" column set to "**TD – Transfer to Distillery**"
Line 30	Recorded losses, including theft	Bright Beer and Finished Goods on a **Goods Issue/Receipt** with the "Variance Reason" column set to "**M - Misc. Loss**" or "**TH – Theft**". **Stock Taking** and any **variables that are left blank** hit this line as recorded losses.
Line 31	Physical inventory disclosed a shortage (See instruction 7)	Bright Beer and Finished Goods on a **Goods Issues/Receipts** with the "Variance Reason" column set to "**C – Count Adjustment**". Must have explanation for these losses.
Line 32		
Line 33	On hand end of period	Bright Beer and Finished Goods **On-hand In Stock inventory** as of the ending date chosen for the report
Line 34	Total beer	The sum of Lines 14-33

Variance Reasons for Good Issues and Goods Receipts

Where they report on the TTB Brewer's Report of Operations

Code	Description	TTB Line #	TTB Description
B	In Bond from another Brewery	5	Beer received in bond from other breweries and pilot brewing plants of same ownership
C	Count Adjustment	31	Physical Inventory disclosed a shortage (See instruction 7)
D	Destroyed	28	Beer destroyed at brewery
Ex	Export	16	Removed without payment of tax for export
F	Found Inventory	11	Physical inventory disclosed an overage
L	Lab Sample	27	Laboratory samples
M	Misc. Loss	30	Recorded losses, including theft
M2	Misc. Loss – Kegging	30C	Recorded losses, including theft
M3	Misc. Loss – Bottling	30E	Recorded losses, including theft
RD	R&D / Testing	18	Removed without payment of tax for use in research, development, or testing
ReM	Returned to Manufacturing	20	Beer unfit for sale removed for use in manufacturing
ReOB	Returned to Other Brewery	8	Beer returned to this brewery after removal from another brewery of the same ownership
ReLB	Returned to Local Brewery	7	Beer returned to this brewery after removal from this brewery
S	Supplies	17	Removed without payment of tax for use as supplies (vessels/aircraft)
T	Tasting	21	Beer consumed on premises (example: tasting room)
TB	Taxed at Brewery / Tavern Rate	15	Removed tax-determined for use at tavern on brewery premises.
TD	Transfer to Distillery	29	Beer transferred to a distilled spirits plant
Th	Theft	30	Recorded losses, including theft