WHAT IS
ALCOHOL & TOBACCO
TAX and TRADE BUREAU?

OR

TTB?
www.ttb.treas.gov

Look at our website and you can find:

• Regulations

• Forms

• Industry Circulars

• Frequently Asked Questions

• Information about the agency
What is TTB’s role in regulating the wine industry?

1. Qualifying bonded wineries, bonded wine cellars, taxpaid wine bottling houses, importers of wine, and wholesalers of wine.
2. Protecting the revenue.
3. Ensuring consumer protection.
4. Ensuring fair trade practices.
What is the Investigator’s role in regulating the wine industry?

1. Conducting application investigations sent to the field to qualify new industry members.
2. Conducting tax compliance audits to protect the revenue.
3. Conducting FAA investigations to ensure fair trade practices in the industry.
4. Supervising destructions of wine when required.
5. Assisting industry members in understanding applicable laws and regulations.
6. Assisting industry members in achieving compliance with federal laws and regulations, record keeping requirements, and satisfying tax liabilities.
Wine Industry Operations Regulated by TTB

Bonded Wine Premises
Premises established for Taxpaid Wine Operations
Alternations
Importing Wine
Wholesaling Wine
Using wine in distilled spirits products for flavoring and/or Brandy production
Internal Revenue Code

Title 26 USC

The IRC sets the tax rates and authorizes TTB to protect the revenue. The revenue is the income from taxes. We protect it by making sure you have adequate equipment and security to prevent loss or theft of wine before the tax is paid and by requiring you to register and bond your plant and maintain records and file reports.
Federal Alcohol Administration Act
Title 27 USC

The FAA Act was passed at the end of Prohibition to protect the newly legalized alcoholic beverage industry from unfair trade practices and to protect consumers from deceptive labeling and advertising. Anyone who wants to wholesale, import or produce and sell alcoholic beverages must qualify for a permit under the FAA Act and obtain prior approval for labels.
REGULATIONS

Regulations implementing the IRC are codified in Title 27 of the Code of Federal Regulations (CFR) as Part 24 Wine Regulations.

Regulations implementing the FAA Act as it relates specifically to wine are also codified in Title 27.

Part 4, Wine Labeling and Advertising, and Part 9, American Viticulture.

In Addition:

Part 1, Basic Permit Requirements.

Parts 6, 8, 10, 11, Trade practice provisions that apply to all alcohol beverage industry members under the purview of the act.
Classifications OF Wine

There are four kinds of wine under the IRC

27 CFR 24.175

Natural Wine

Includes grape, fruit, specially sweetened natural wine, and effervescent.

No formula is required to produce these wines.

Special Natural Wine

Flavored wine made on bonded premises from a base of natural wine.

A formula is needed for these wines.
Agricultural Wine

May be produced on bonded wine premises from suitable agricultural products other than the juice of fruit. (raisins, honey).

A formula is needed for these wines.

Other than Standard Wine

High fermentation wine
Heavy bodied blending wine
Blending Sherry
Wine/Wine Products not for beverage use
Distilling Material
Vinegar Stock
There are nine classes of wine under the FAA Act

27 CFR Part 4

Grape Wine
Sparkling Grape Wine
Carbonated Grape Wine
Citrus Wine
Fruit Wine
Wine from other Agricultural Products
Aperitif or other than standard wine
Imitation and substandard wine
Retsina Wine
FAA regulations cover standards of identity that are applicable to the labeling and advertising of wine. It is important to remember that all of the classes and types of wine under the FAA Act are beverage wines, but not all of the kinds of wine under the IRC are beverage wines.
BONDED WINERIES, BONDED WINE CELLARS, and BONDED WINE WAREHOUSES

Bonded Wineries conduct operations involving untaxed wine.

- Production
- Storage
- Processing

Bonded Wine Cellars do not produce.

Bonded Wine Warehouses store wine for credit purposes on bonded wine premises.
Qualification Requirements for a Bonded Winery

Application to Establish and Operate Wine Premises  Form 5120.25
Application for an FAA Act Basic Permit  Form 5100.24
Wine Bond Form 5120.36
Environmental forms
Evidence of signature authority
Statement that trade name(s) was/were registered
Payment of Special Occupational Tax (SOT)
Organizational Documents
Description of the Premises
Requirements for a Bonded Wine Cellar

Application to Establish and Operate Wine Premises Form 5120.25
Personnel Questionnaire
Wine Bond
Evidence of Signature Authority
Statement that trade name(s) was/were registered
Payment of Special Occupational Tax (SOT)
Organizational Documents
Description of the Premises
Requirements for a Taxpaid Wine Bottling House

Application to Establish and Operate Wine Premises Form 5120.25
Application for an FAA Act Basic Permit Form 5100.24
Evidence of Signature Authority
Statement that trade name(s) was/were registered
Payment of Special Occupational Tax (SOT)
Organizational Documents
Description of the Premises
Item 1 – Full name of Company if Corp, LLC, LP, names of Partners if Partnership, Full name of Sole proprietor. Telephone # & State which organized for all but sole proprietor.

Item 3 – EIN (if you do not have one – mark applied for and complete SF4 with IRS)

Item 4 – a DBA is “Doing Business As” and Item 5 is for Labeling purposes

Item 8 – List all parties with financial interest (of at least 10%) even if this is a company and not a person, corporate officials for corporations, and members of LLC (10%+).

Item 9 – must be completed on each person in Item 8. In 9c list SSN for people and EIN for corporations or LLC’s that own interest.
- Items 10 & 11, if answer is yes you must attach explanation.

- Item 12, person must have signing authority with ATF.

- Item 15, not required, but is nice for specialist to contact you easier.
### Application to Establish & Operate Wine Premises

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
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<tbody>
<tr>
<td>1</td>
<td>Item 1 (original) “1” (amendments) next consecutive #</td>
</tr>
<tr>
<td>3</td>
<td>Item 3 (original) leave blank (amd) BW-ST-#</td>
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<tr>
<td>4</td>
<td>Item 4 – Cincinnati OH</td>
</tr>
<tr>
<td>5</td>
<td>Item 5 Producers – Bonded Winery Storage only – BWC Taxpaid bottling – TBH</td>
</tr>
<tr>
<td>6</td>
<td>Item 6 Name &amp; address of company – make sure to put COUNTY, phone &amp; EIN</td>
</tr>
<tr>
<td>8</td>
<td>Item 8 – original establishment (amd) what is being changed.</td>
</tr>
<tr>
<td>9</td>
<td>Item 9 (will go into more detail)</td>
</tr>
<tr>
<td>11</td>
<td>Item 11, must have authority to sign with Bureau of Alcohol, Tobacco and Firearms</td>
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</tbody>
</table>

#### Application to Establish and Operate Wine Premises

1. **SERIAL NUMBER**
2. **DATE**
3. **REGISTRY NUMBER**

<table>
<thead>
<tr>
<th>4. <strong>DISTRICT DIRECTOR (REGULATORY FIELD OPERATIONS)</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>BUREAU OF ALCOHOL, TOBACCO AND FIREARMS</td>
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<tr>
<th>5. <strong>APPLICATION IS MADE TO OPERATE</strong></th>
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<tbody>
<tr>
<td>(Check one only)</td>
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<tr>
<td>[ ] BONDED WINERY</td>
</tr>
<tr>
<td>[ ] BONDED WINE CELLAR</td>
</tr>
<tr>
<td>[ ] TAXPAID WINE BOTTLING HOUSE</td>
</tr>
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<thead>
<tr>
<th>6. <strong>NAME AND PRINCIPAL BUSINESS ADDRESS OF APPLICANT</strong></th>
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<tbody>
<tr>
<td>(Name and street, city, county, State and ZIP Code)</td>
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<tr>
<th>7. <strong>ADDRESS</strong></th>
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<tr>
<td>(If different from address in Item 6)</td>
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<tr>
<th>8. <strong>PURPOSE FOR WHICH FILED</strong></th>
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<tbody>
<tr>
<td>(Such as original establishment, trade name change, alteration of premises)</td>
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</table>

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<tr>
<th>9. <strong>APPLICATION FORM AND ATTACHED DOCUMENTS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>This application includes: (1) this form, (2) the signed and documented list of items 5A and 5B, (3) the current, approved, and updated F 5120.25 application for the bonded winery, and (4) the supporting organizational documents filed in connection with another establishment, but incorporated in this application by reference.</td>
</tr>
</tbody>
</table>

9A. **PAGES ATTACHED TO THIS FORM:** |
9A-1. **PAGES FROM CURRENT APPROVED F 5120.25 NUMBERS**

9B. **ORGANIZATIONAL DOCUMENTS ATTACHED TO THIS FORM:** |
9B-1. **ORGANIZATIONAL DOCUMENTS FILED WITH PRIOR APPROVED F 5120.25**

9C. **ORGANIZATIONAL DOCUMENTS FILED IN CONNECTION WITH ANOTHER ESTABLISHMENT BUT INCORPORATED IN THIS APPLICATION BY REFERENCE:** |

10. **IF NOT APPLYING AS A BONDED WINERY, WOULD YOU AGREE TO HAVE YOUR NAME LISTED IN AN ATF PUBLICATION?** |

[ ] YES [ ] NO

11. **SIGNATURE**

12. **TITLE**

FOR ATF USE ONLY

[ ] APPROVED [ ] DISAPPROVED

**APPROVED DATE**

**SIGNATURE OF DISTRICT DIRECTOR (REGULATORY FIELD OPERATIONS)**

**DATE**

ATF F 5120.25 (8-46) REPLACES ATF F 498 WHICH IS OBSOLETE
GENERAL INSTRUCTIONS

1. Each person desiring to conduct the operation of a bonded wine cellar or bonded winery or any other portion of the wine business shall file the application in duplicate with the Director of Wine (Regulatory Field Operations), Bureau of Alcohol, Tobacco and Firearms in the district in which the premises are located.

2. The application shall be in a letter sized paper, not less than 1 inch, and it shall be marked with the name of the applicant, the serial number of the application, and the number of pages therein.

3. The applicant is responsible for taking care of the premises and the business within the premises and to keep the premises in a sanitary condition.

4. If the application is for a bonded wine bottling house, paragraphs 7 through 9 of the specific instructions are not applicable.

5. Application shall be submitted in a letter sized paper, not less than 1 inch, and it shall be marked with the name of the applicant, the serial number of the application, and the number of pages therein.

6. No wine shall be produced on the premises until the permits and applications are approved by the District Director (Regulatory Field Operations).

SPECIFIC INSTRUCTIONS

1. SERIAL NUMBER. Application for this form will be serially numbered commencing with serial number I for original establishments, and continuing subsequent for each subsequent operation. Application for any additional wine bottling shall be filed separately and becomes effective with the serial number.

2. NAME AND ADDRESS. The address of the place in which the premises are, if located in a city, the number and street and the name of the city shall be given. If an address given the name of the county and the name of the city in which the premises are, along with the approximate distance of such from the state or county.

3. BUSINESS ORGANIZATION. A separate form is required for each business organization, and such form shall be submitted to the Director of the business organization, and shall be signed by the officer and director who shall have an interest in the business, authorized by the following:

   (a) Name and address of the person or corporation.
   (b) Name and address of the officer or director.
   (c) Name and address of the officer or director.

4. BUSINESS ORGANIZATION. A separate form is required for each business organization, and such form shall be submitted to the Director of the business organization, and shall be signed by the officer and director who shall have an interest in the business, authorized by the following:

   (a) Name and address of the person or corporation.
   (b) Name and address of the officer or director.
   (c) Name and address of the officer or director.

5. LICENSES AND PERMITS. The application shall be marked with the name of the applicant, the serial number of the application, and the number of pages therein.

6. TRADEMARKS. All trademarks of wine shall be in compliance with the wine.”

7. BONDS AND PERMITS. The application shall be marked with the name of the applicant, the serial number of the application, and the number of pages therein.

8. VACANT UNITS FOR CONCENTRATED OPERATIONS. Any units that have been leased and have been vacated for more than 6 months shall be used for the production of concentrated wine.

9. OTHER OPERATIONS. Any other operations not specifically authorized by Part 24 shall be conducted on the premises. This will include all of the premises and any equipment used, and it will also include the retail sale of the wine to the public.

PRIVATE INFORMATION

The following is provided pursuant to Part 24 of the Wine Act of 1935 (30 U.S.C. 712-717):

1. AUTHORITY. Solicitation of this information is made pursuant to 26 U.S.C. 712.

2. PURPOSE. To determine the identity of the persons who shall be authorized to operate the premises.

3. ROUTINES. The information shall be used for the purpose of determining the identity of the persons who shall be authorized to operate the premises.

4. EFFECTS OF NOT SUPPLYING REQUIRED INFORMATION. Failure to supply complete and accurate information in the application and permit to be denied the opportunity to operate the premises.

RARE CASES OF DUTY NOT AFFECTED

The requirements are in accordance with the Federal Alcohol Administration Act of 1935. The information is required to be submitted to the applicant in certain circumstances, to determine location and the type of operation, and to determine whether the operation is in conformity with Federal Alcohol Administration Act of 1935. The information is required to be submitted to the applicant in certain circumstances, to determine location and the type of operation, and to determine whether the operation is in conformity with Federal Alcohol Administration Act of 1935.

An agency or department may be required to conduct an inspection of the information in order to determine location and the type of operation, and to determine whether the operation is in conformity with Federal Alcohol Administration Act of 1935.
Signing Authority for Corporate Officials

This form is only for corporations and LLC’s

Sole Proprietors and Partnerships MUST USE POWER OF ATTORNEY FORM

Name & Address of Winery

Appropriate Box Marked

Original blank OR TX-W-XXX

Date of meeting must be listed

LIST OFFICERS BY TITLE

Signature

Impress Corporate Seal if no seal must attach copy of Minutes of Meeting
# Power of Attorney

**DEPARTMENT OF THE TREASURY**

**BUREAU OF ALCOHOL, TOBACCO AND FIREARMS**

**POWER OF ATTORNEY**

(Please read instructions on back before completing this form)

<table>
<thead>
<tr>
<th>1. PRINCIPAL (Name of Partnership, Corporation, Association, Estate or Individual)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. ADDRESS (Number, Street, City, State, and ZIP Code)</td>
</tr>
<tr>
<td>3. TAXPAYER IDENTIFICATION NUMBER (Employer Identification Number or Social Security Number)</td>
</tr>
<tr>
<td>4. NAME OF APPOINTED ATTORNEY</td>
</tr>
<tr>
<td>5. BUSINESS IN WHICH ENACTED</td>
</tr>
</tbody>
</table>

The above-named principal, engaged in the business shown, has appointed the above-named attorney to: (See Instruction 9)

(a) Execute for him all applications, notices, bonds, tax returns, and other instruments, claims, offers in compromise, letters, writings, and papers, and to act for him in dealing with the Bureau of Alcohol, Tobacco and Firearms in connection with matters relating to the laws and regulations administered by it. The principal authorizes the attorney named above to receive on his behalf any and all notices, papers, and letters from the Bureau of Alcohol, Tobacco and Firearms in connection with all such matters, and grants him full power and authority to do all that is essential in and about the premises as do the principal could do personally present, with full power of substitution and revocation. The principal hereby ratifies and confirms all that the attorney shall lawfully do or cause to be by virtue of this appointment.

(b) 

(c) 

9. The power is to apply to the following: if authority is restricted to a particular factor, plant, premises, etc., give name as: Distilled Spirits Plant, Tobacco Products Factory, Tobacco Export Warehouse, etc., and address and number; or, if Wholesale Liquor Dealer, give permit number.

10. SIGNATURE OF APPOINTED ATTORNEY

11. SIGNATURE IF PRINCIPAL IS INDIVIDUAL (Signature of Principal)

12. SIGNATURE OF PRINCIPAL IS PARTNERSHIP, ESTATE, CORPORATION, OR ASSOCIATION

Under penalties of perjury I declare that I have the authority to execute this power of attorney on behalf of the principal.

<table>
<thead>
<tr>
<th>Signature</th>
<th>Title</th>
<th>Date</th>
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</table>

13. ATTESTATION BY SECRETARY OF CORPORATION OR ASSOCIATION

<table>
<thead>
<tr>
<th>Signature</th>
<th>Title</th>
<th>Date</th>
</tr>
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</table>

14. SEAL OF CORPORATION OR ASSOCIATION

(If there is no seal, attach a certified copy of a resolution duly passed by the board of directors authorizing the execution of the power of attorney and check the box shown below)

- [ ] No Seal

AFS 8006.R (5-66) PREVIOUS EDITIONS ARE OBSOLETE
Environmental Information

<table>
<thead>
<tr>
<th>Name &amp; Address of Winery</th>
<th>Bonded Wine Premises Must have at least one Premises address and copy the description of Specific Instruction # 4 from Wine Application</th>
</tr>
</thead>
</table>

Locus of Where Activity is to be Conducted (Be specific): Number, Street, City, State, Zip Code; describe location of buildings, equipment, and their situation relative to surrounding environment including other structures, land use, lakes, streams, roads, railroad facilities, etc. (Maps, photos, or drawings may be provided.)

5. Heat and Power:
   A. Describe types of heat and power to be used and their sources. If they are to be produced in connection with the proposed activity, estimate type and quantity of fuel to be used for each purpose. (Example: 10 tons/hr. anthracite coal for heat, 20 million cu.-ft./yr. natural gas for power generating.)

   B. Describe any air pollution control equipment proposed for use in connection with fuel burning equipment, boilers, or smokestacks.

6. Solid Waste:
   A. Describe amount and composition of all solid waste to be generated.

   B. Discuss proposed methods of disposal (incineration, open burning, landfill, government or commercial garbage collection, etc.) Specify whether on-site or off-site.

   C. Describe any air pollution control equipment proposed for use in connection with any incinerators.
### Page 2 Environmental Info

7. Liquid Waste (Complete this item irrespective of any certification obtained or to compliance with any environmental quality standards of any Federal, State, or local agency having responsibility for environmental protection including any certification under the Federal Water Pollution Control Act.)
   - Describe amount and content of any liquid waste to be generated.

8. Describe proposed method of disposal (Sewer, fluming, recycling, etc.). Describe any proposed means to monitor quality and characteristics, and any proposed equipment or facilities for treatment or control of liquid wastes.

9. Noise. (Describe operational noise sources other than those normally associated with office operations, building maintenance, or utilities.)

---

**UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THE INFORMATION SHOWN ON THIS FORM AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT, AND COMPLETE. I AGREE THAT COPIES OF THIS FORM MAY BE FURNISHED TO CONCERNED FEDERAL, STATE, AND LOCAL AGENCIES HAVING RESPONSIBILITIES FOR ENVIRONMENTAL PROTECTION AND THAT THE INFORMATION HEREIN MAY BE USED IN THE PREPARATION OF AN ENVIRONMENTAL STATEMENT PURSUANT TO THE REQUIREMENTS OF THE NATIONAL ENVIRONMENTAL POLICY ACT, 42 U.S.C. 4332.**

<table>
<thead>
<tr>
<th>Date</th>
<th>Name of Winery</th>
<th>Signature &amp; Title of Authorized Person</th>
</tr>
</thead>
</table>

This request is in accordance with Section 3567, Public Law 96-511, Paperwork Reduction Act of 1995. This information collection is used by ATF to determine if any environmental impact statement or environmental permit is necessary for the proposed operation. The information is required to obtain a

The estimated average burden associated with this collection of information is 10 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate, and suggestions for reducing this burden should be addressed to Reports Management Officer, Document Services Branch, Bureau of Alcohol, Tobacco and Firearms, Washington, DC 20226.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control numbers.
Supplemental Information on Water Quality Considerations – Under 33 USC 1341(a)

| ITEM 1  | ATF F 5120.25 |
| ITEM 2  | same as #2 on 5120.25 |
| ITEM 3 “1” | same as #3 on 5120.25 |
| ITEM 11 | name of Winery |
| ITEM 12 | signed by Authorized individual |
### DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
SPECIAL TAX REGISTRATION AND RETURN
ALCOHOL AND TOBACCO
(Please Read Instructions on Back Carefully Before Completing This Form)

<table>
<thead>
<tr>
<th>SECTION I - TAXPAYER IDENTIFYING INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. EMPLOYER IDENTIFICATION NUMBER (if applicable)</td>
</tr>
<tr>
<td>2. BUSINESS TELEPHONE NUMBER</td>
</tr>
<tr>
<td>3. NAME (Last, First, Middle) or CORPORATE NAME (if Corporation)</td>
</tr>
<tr>
<td>4. TRADE NAME</td>
</tr>
<tr>
<td>5. MAILING ADDRESS (Street address or P.O. box number)</td>
</tr>
<tr>
<td>6. CITY</td>
</tr>
<tr>
<td>STATE</td>
</tr>
<tr>
<td>ZIP CODE</td>
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[Actual Location (If Different Than Above)]

<table>
<thead>
<tr>
<th>SECTION II - TAX COMPUTATION</th>
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<tbody>
<tr>
<td>TAX CLASS DESCRIPTION (FOR ITEMS MARKED, SEE INSTRUCTIONS)</td>
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<tr>
<td>MONTHLY</td>
</tr>
<tr>
<td>ANNUAL</td>
</tr>
<tr>
<td>LOCATIONS</td>
</tr>
<tr>
<td>TAX DUE</td>
</tr>
<tr>
<td>CODE</td>
</tr>
</tbody>
</table>

**RETAIL DEALER**
- Liquors (Distilled spirits, wine or beer): $50.00, $250.00
- Beer only: $25.00, $125.00
- Beer only – at large: $25.00, $125.00

**WHOLESALE DEALER**
- Distilled spirits, wine or beer: $45.00, $225.00
- Beer only: $22.50, $112.50

**BREWER**
- Regular rate: $22.50, $112.50
- Reduced rate*: $11.25, $56.25

**INDUSTRIAL ALCOHOL**
- User of specially denatured alcohol: $22.50, $112.50
- User of ethyl alcohol: $22.50, $112.50
- Proprietor of alcohol fuel plant – REDUCED*: $11.25, $56.25
- Proprietor of distilled spirits plant: $22.50, $112.50

**Tobacco Products**
- Manufacturer of tobacco products: $22.50, $112.50
- Manufacturer of cigarette papers and tubes – REDUCED*: $11.25, $56.25

**Making Check on Money Order Payable to “BUREAU OF ALCOHOL, TOBACCO AND FIREARMS”; write your Employer Identification Number on the check and send it with the return to Bureau of ATF, P.O. Box 371692, Pittsburgh, PA 15259-7962.

**Reduced Rates**

The reduced rates for certain taxpayer classes, indicated with an asterisk (*), include only those taxpayers whose total gross receipts for your most recent income tax year are less than $500,000 (not just receipts relating to the activity subject to special occupational tax). However, if you are a member of a controlled group as defined in section 966(e)(3) of the Internal Revenue Code, you are not eligible for this reduced rate unless the total gross receipts for the entire group are less than $500,000. If your business is beginning an activity subject to special tax for the first time, you may qualify for a reduced rate in your initial year if your gross receipts for the business (or the entire control group, if a member of a control group) were under $500,000 the previous year. If you are eligible for the reduced rate, check item 12 in Section III and compute your tax using the reduced rate in Section II.

**Signature**: [Signature]
**Title**: [Title]
**Date**: [Date]
All information on this form should match information on application.
Amended Applications
27 CFR 24.120

Where there is a change in ANY of the information included in the current approved application, the proprietor shall, within 30 days of the change (except as otherwise provided in the part), submit an amended application to the appropriate ATF officer and set forth the information necessary to make the application file accurate and current. Where the change affects only pages or parts of pages of the current application, as many complete pages as will enable the replacement of the pages affected and maintenance of the file as provided in 27 CFR 24.117 will be submitted.
ATF F 5100.18 Application for Amended Basic Permit Under Federal Alcohol Administration Act

<table>
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<tr>
<th>DEPARTMENT OF THE TREASURY</th>
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<td>BUREAU OF ALCOHOL, TOBACCO AND FIREARMS</td>
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</table>

APPLICATION FOR AMENDED BASIC PERMIT UNDER FEDERAL ALCOHOL ADMINISTRATION ACT

(See instructions on reverse side)

1. NAME OF PERMITTEE

2. PERMIT NUMBER(S) TO BE AMENDED

3. EMPLOYER IDENTIFICATION NUMBER

REASON FOR CHANGE

4. CHANGE NAME OR PERMIT TO

5. CHANGE ADDRESS ON PERMIT TO

6. ADD NEW TRADE NAMES: (State the purpose for which each trade name will be used. Use of trade name as a brand name on a label requires additional approval on ATF F 5100.31)

CHANGE IN TRADE NAMES

REMOVE TRADE NAME(S)

7. CHANGE OPERATIONS ON PERMIT TO

8. REMOVE NAME

CHANGE IN OFFICER, DIRECTOR, STOCKHOLDER OR INVESTOR

ADD

a. FULL GIVEN NAME (family)

b. OTHER NAMES USED (include maiden and married)

c. SOCIAL SECURITY NUMBER OR EMPLOYER IDENTIFICATION NUMBER

d. BIRTH DATE

e. PLACE OF BIRTH

9. ARE YOU A U.S. CITIZEN?

10. TITLE WITH APPLICANT'S BUSINESS

11. INVESTMENT IN PERMITTEE'S BUSINESS if more than 10 percent of capital

12. RESIDENCES OR PRINCIPAL PLACES OF BUSINESS DURING PAST 5 YEARS

13. NEW SOURCE OF FUNDS

14. HAS THIS PERSON EVER BEEN ARRESTED FOR, CHARGED WITH, OR CONVICTED OF, ANY CRIME UNDER FEDERAL STATE OR FOREIGN LAWS other than misdemeanor traffic violations or convictions that are not felonies under Federal or State law?

15. HAS THIS PERSON EVER BEEN DENIED A PERMIT LICENSE OR OTHER AUTHORIZATION TO ENGAGE IN ANY BUSINESS TO MANUFACTURE, DISTRIBUTE, IMPORT, SELL OR USE ALCOHOL PRODUCTS (distilled or nondistilled) BY ANY GOVERNMENT (federal, state, local or foreign) AGENCY OR HAD SUCH PERMIT, LICENSE OR OTHER AUTHORIZATION REVOKED, SUSPENDED OR OTHERWISE TERMINATED?

16. PERMITTEE'S AFFIRMATION: Under penalties of perjury, I declare that I have examined this application, including accompanying statements and to the best of my knowledge and belief, it is true, correct and complete. The business for which this permit is granted does not violate the law of the State in which business will be conducted.

17. SIGNATURE OF AUTHORIZED INDIVIDUAL

18. DATE

ATF F 1643 (5100.18) (4-96) PREVIOUS EDITIONS ARE OBSOLETE
Amended Applications

Department of the Treasury
Bureau of Alcohol, Tobacco, and Firearms
Application for Amended Basic Permit Under Federal Alcohol Administration Act

| Name of Winery | ST-W-### | XX-XXXXXXX |

Submit Amd Org Documents
Submit an approved copy of local government certificate of approval of TN

Reason for Change

May need to submit sup bond or consent

<table>
<thead>
<tr>
<th>Change Name on Permit</th>
<th>TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add New Trade Name(s)</td>
<td>TO (Number, street, route, city or town, state and zip code)</td>
</tr>
</tbody>
</table>

Submit an approved copy of local government certificate of approval of TN

Change in Trade Name(s)

Remove Trade Name(s)

Change Operations on Permit to

Remove Name

Add

- Full Given Name (no initials)
- Other Names Used (include maiden and married)
- Male / Female

Social Security Number or Employer Identification Number

Birth Date

Place of Birth

Are You a U.S. Citizen?

- Yes
- No

Title with Applicant’s Business

Investment in Permittee’s Business if more than 10 percent of capital

Residences or Principal Places of Business during Past 5 Years

(1) New

Source of Funds (examples, savings, loan, gift)

Has This Person Ever Been Arrested For, Charged With, or Convicted Of, Any Crime Under Federal, State or Foreign Laws other than Misdemeanor Traffic Violations or Convictions that are not felonies under Federal or State Law?

- Yes
- No

Has This Person Ever Been Denied a Permit, License or Other Authorization to Engage in Any Business to Manufacture, Distribute, Import, Sell or Use Alcohol Products (beverage or nonbeverage) by Any Government (Federal, State, Local or Foreign) Agency or Had Such Permit, License or Other Authorization Revoked, Suspended or Otherwise Terminated?

- Yes (State the details on a separate sheet.)
- No
Each person required to file a bond or consent of surety under this part must prepare, execute and submit the bond or consent of surety on the prescribed form in accordance with this part.

A person may not commence or continue any business or operation relating to wine until all bonds and consents of surety required under this part have been approved by the appropriate TTB officer.
WINE BOND

The proprietor shall give bond on form 5120.36 wine bond to cover the liability of excise taxes on wines produced or received by the proprietor.

The minimum bond is $1,000. If the penal sums should be larger than that, coverage can be added up to a maximum of $50,000.

If the potential tax liability exceeds $250,000, the penal sum should be $100,000.
Tax Deferral Bond

Where the proprietor removes wine from bonded wine premises for consumption or sale, after determination and before payment of tax and the tax unpaid at any one time amounts to more than $500 the proprietor shall furnish a tax deferral bond on form 5120.36 wine bond. The penal sum of the tax deferral shown on form 5120.36 should be the maximum amount of tax owed in any two consecutive tax return periods. The minimum bond is $500 and $250,000 is maximum coverage.
**DEPARTMENT OF THE TREASURY**  
**BUREAU OF ALCOHOL, TOBACCO AND FIREARMS**  
**WINE BOND**  
*(See instructions on back)*

**PRINCIPAL**

**REGISTRY NUMBER**

**SURETY (or Sureties)**

**BUSINESS ADDRESS (Number, Street, City, State, Zip Code)**

**PREMISES ADDRESS (If different from the above.**)

<table>
<thead>
<tr>
<th>TYPE OF BOND</th>
<th>AMOUNT OF COVERAGE</th>
<th>KIND OF BOND (check applicable box)</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] WINE OPERATIONS BOND</td>
<td>$</td>
<td>ORIGINAL</td>
</tr>
<tr>
<td>[ ] TAX DEFERRAL BOND</td>
<td>$</td>
<td>STRENGTHENING</td>
</tr>
<tr>
<td>[ ] AMOUNT OF BOND (Total of operations and deferral coverage)</td>
<td>$</td>
<td>SUPERSEDING</td>
</tr>
</tbody>
</table>

**PURPOSE:** The above principal has filed an application to operate, or is operating, the bonded wine cellar or bonded winery specified.

**CONDITIONS:** The above principal and surety (sureties) are bound independently and jointly for the payment to the United States in the above amount of lawful money of the United States. In this bond, the terms principal or surety include the heirs, executors, administrators, successors and assigns of the principal or surety. Additional wine bond conditions on reverse side of form. (If this bond covers only tax deferral, only the wine bond conditions in clauses 1, 2, and 3(a) and the additional wine bond conditions on the reverse side of this form apply.)

**THE PRINCIPAL SHALL:**

1. Comply with all requirements of law and regulations, now or hereafter in force, relating to the activities covered by this bond;

2. Pay all penalties incurred and fines imposed for violations of law or regulations, now or hereafter in force, relating to the activities covered by this bond;

3. (a) Pay all taxes (including any penalties and interest in respect of failure to file a timely return, or to pay such tax when due) on wine removed from bonded premises:  
   (b) Provided, that the wine operations coverage of this obligation shall not apply to taxes in excess of:  
   (check applicable box) $500 $1,000 (select $1,000 only if operations coverage is $2,000 or more) which at any one time have been determined but not paid on wine removed from bonded wine premises;

4. Pay all special occupational taxes, penalties and interest incurred under 26 U.S.C. Chapters 51, 67, and 68, and implementing regulations now or hereafter in force;

5. Pay all taxes (including any penalties and interest) for which the principal may become liable with respect to the operation of the bonded wine premises, whether the transaction or operation on which liability is based occurred on or off the bonded wine premises, and on all wine, spirits, and volatile fruit-flavor concentrate, or any other commodity subject to tax under 26 U.S.C. Chapter 51, in transit to or on the bonded wine premises;

6. Comply with all requirements now or hereafter in force, pertaining to all wine or wine spirits received at, removed from, or returned to the bonded premises free of tax;

7. With respect to wine withdrawn from the bonded wine premises without payment of tax as authorized by law (a) comply with all requirements of law and regulations, now or hereafter in force relating thereto; and 
   (b) as to the said wine or any part thereof withdrawn, for example, for exportation or for use on vessels or aircraft or for transfer to a foreign-trade zone or for transfer to a Customs bonded warehouse, and not so exported, used or transferred, or otherwise lawfully disposed of or accounted for, pay the tax imposed thereon by law, now or hereafter in force, together with penalties and interest, and

8. As the proprietor of an adjacent wine vinegar plant, pay all taxes, now or hereafter in force (including any penalties or interest), for which the principal may become liable with respect to the operation of the wine vinegar plant, and all wine now or hereafter in transit or on the premises of the wine vinegar plant.

**CORPORATIONS ONLY:** State in which organized: ____________

Impress corporate seal or check: [ ] The corporation has no seal.

---

**REGIONAL DIRECTOR (COMPLIANCE) APPROVAL:** ON BEHALF OF THE UNITED STATES, I APPROVE THE FOREGOING BOND WHICH HAS BEEN EXECUTED IN DUE FORM IN COMPLIANCE WITH THE APPLICABLE LAW, REGULATIONS, AND INSTRUCTIONS.

**SIGNATURE AND TITLE OF AUTHORIZED OFFICIAL, BUREAU OF ALCOHOL, TOBACCO AND FIREARMS**

**DATE APPROVED**

**REGION**

---

**ATF F 5120.36 (11-93) PREVIOUS EDITIONS ARE OBSOLETE**
**Minimum Wine Bond Operation is $1,000**

**Tax Deferral Bond may or may not need to be marked ($500 or $1000 is automatically part of the bond).**

Mark original with original application only, Strengthening if you wish to keep bond in effect and add to penal sum and Superseding if you are replacing bond.
(3) Pay all taxes (including any penalties and interest in respect of failure to file a timely return, or to pay such tax when due) on wine removed from bonded premises: Provided, that the wine operations coverage of this obligation shall not apply to taxes in excess of:
(check applicable box) ☐ $500 ☐ $1,000 (select $1,000 only if operations coverage is $2,000 or more) which at any one time have been determined but not paid on wine removed from bonded wine premises;

(8) As the proprietor of an adjacent wine vinegar plant, pay all taxes, now or hereafter in force (including any penalties or interest), for which the principal may become liable with respect to the operation of the wine vinegar plant, and all wine now or hereafter in transit or on the premises of the wine vinegar plant.

Witness our hands and seals this ___ Mnth ___ day of ___ day ___ 2002
Signed, sealed, and delivered in the presence of:

Two witnesses signature needed if the company does not have corporate seal and box indicating no seal should be marked

Mark Box $500 if operation bond is less than $2,000 and $1,000 if operation bond is $2,000 or more. This is tax deferral bond coverage that is part of the operation bond. Tax deferral in the top portion is only for additional coverage needed.
RECORDS

Form 5120.17 Operation Report is a summary of daily records you are responsible for keeping on your own forms.

These records must be kept in sufficient detail to enable you to prepare tax returns and monthly reports and allow TTB Investigators to verify them.

Monthly reports, required records and source documents should be readily accessible by TTB Investigators and kept for a period of three years.

Regulations list the activities for which daily or batch records must be kept. 27 CFR 24.300 - .323 show the required information for these records.
DAILY RECORDS

1. A separate daily record for each tax class is required for transactions in:

   Bulk Still Wine
   Effervescent Wine
   Formula Wine
   Distilling Material or Vinegar Stock
   Bottled Wine
DAILY RECORDS

2. A separate record is required for each batch if you:
   
ameliorate
sweeten
add acids
add wine spirits
add other chemicals
bake wine
DAILY RECORDS

3. You must record:
   taxable removals
   taxpaid transactions

4. You must also keep records of receipt and use of:
   fruit, juice, or concentrate
   sugar
   acids
   wine spirits
   other chemicals
Form 5120.17, Report of Bonded Wine Premises Operations. A proprietor who conducts bonded wine premises operations will summarize transaction entries and submit a Form 5120.17 on a monthly basis except that:

1. A proprietor who files a monthly report and does not expect any inventory change or any reportable operations in a subsequent month or months, may attach a statement to the Form 5120.17 filed that until a change in inventory or reportable operations occurs, a Form 5120.17 will not be filed.

2. A proprietor may file Form 5120.17 reports on a calendar year bases if:
   (i) The proprietor expects to be exempt from filing semimonthly returns under 24.273 for calendar year and
   (ii) The sum of the bulk and bottled wine to be accounted for in all tax classes is not expected to exceed 20,000 gallons for any one month during the calendar year when adding up the bulk and bottled wine on hand at the beginning of month, bulk wine produced, bulk wine bottled, bulk and bottled received in bond and returned to bond, bottled wine dumped to bulk, inventory gains and any activity written into lines.
Small Wineries – 27 CFR 24.300(g)(2)

(2) A proprietor may file ATF F 5120.17 reports on a calendar year basis if (i) The proprietor expects to be exempt from filing semimonthly returns under §24.273 for the calendar year and (ii) The sum of the bulk and bottled wine to be accounted for in all tax classes is not expected to exceed 20,000 gallons for any one month during the calendar year when adding up the bulk and bottled wine on hand at the beginning of the month, bulk wine produced by fermentation, sweetening, blending, amelioration or addition of wine spirits, bulk wine bottled, bulk and bottled wine received in bond, taxpaid wine returned to bond, bottled wine dumped to bulk, inventory gains, and any activity written in the untitled lines of the report form which increases the amount of wine to be accounted for. To begin the annual filing of a report of bonded wine premises operations, a proprietor will state such intent in the "Remarks" section when filing the prior month's ATF F 5120.17. A proprietor who is commencing operations during a calendar year and expects to meet these criteria may use a letter notice to the appropriate ATF officer, and file an annual ATF F 5120.17 for the remaining portion of the calendar year. If a proprietor determines that the wine excise tax liability for the current year will exceed $1,000 or that the 20,000 gallon activity level will be exceeded in any month, an ATF F 5120.17 will be filed for that month and for all subsequent months of the calendar year. If there is a jeopardy to the revenue, the appropriate ATF officer may at any time require any proprietor otherwise eligible for annual filing of a report of bonded wine premises operations to file such report monthly. The information reported on the ATF F 5120.17 will be maintained in accordance with the requirements of this part.
§24.273 Exception to filing semi-monthly tax returns.

(a) Any proprietor who has not given a bond for deferred payment of wine excise tax and who:

(1) Paid wine excise taxes in an amount less than $1000 ($500 prior to May 12, 1993,) during the previous calendar year, or

(2) Is the proprietor of a newly established bonded wine premises and expects to pay less than $1000 ($500 prior to May 12, 1993,) in wine excise taxes before the end of the calendar year, may file the Excise Tax Return, ATF F 5000.24, and remittance, within 30 days after the end of the calendar year instead of semimonthly as required by §24.271. However, if before the close of the current calendar year the wine excise tax owed will exceed the amount of the coverage under the proprietor's operations bond for wine removed from bonded wine premises on which tax has been determined but not paid, the proprietor will file an Excise Tax Return with the total remittance on the date the wine excise tax owed will exceed such amount and file an aggregate Excise Tax Return within 30 days after the close of the calendar year showing the total wine tax liability for such calendar year. If before the close of the current calendar year the wine excise tax liability (including any amounts paid or owed) equals $1000 or more, the proprietor will commence semimonthly filing of the wine Excise Tax Returns and making of payments as required by §24.271.

(b) A proprietor who files under this section is subject to the failure to pay or file provisions of §24.274. If there is a jeopardy to the revenue, the appropriate ATF officer may deny the exceptions to filing tax returns provided in this section at any time. (Sec. 201, Pub. L. 85-859, 72 Stat. 1335, as amended (26 U.S.C. 5061))
What are the mandatory labeling requirements for wine removed for consumption or sale?

On the brand label:

Brand name
Class, type, or other designation
Alcohol content

On blends of American and foreign wines, if any reference is made to the presence of foreign wine, the exact percentage by volume

On any label affixed to the container:

Name and address
Net contents

On the brand label or a back label a statement that the product contains FD&C Yellow No. 5, if used in the product

Saccharin statement when saccharin is present in the product

Sulfite declaration

Health warning statement
Helpful hints on filling out your COLA

• Complete all applicable items on the form
• Submit label applications in duplicate
• Sign all copies of the application
• Securely affix all labels to the application in the space provided. (If labels are too large to fit in space provided, they may be reduced – indicate in Item 17 of the application the percentage of reduction & submit actual label(s) with the application. Do not staple label to application.
• Affix only legible copies of labels to the application
• Do not make any handwritten, pen & ink changes or use white out on labels.
• Submit a copy of previous approvals with your new application if only minor changes are made.
• Make sure the government warning statement meets federal requirements.
• If more than one varietal is listed on the brand label, include percentages for each.
• Allow 9-15 days for an approval or rejection
COLAs Online is a system for the electronic filing/processing/approval of From 5100.31, Application for and Certification/Exemption of Label/Bottle Approval (COLA). It will provide you with a streamlined, more expedient and paperless means to obtain a COLA. The system will allow you to submit labeling information to the Advertising, Labeling & Formulation Division (ALFD) via the Internet, as well as provide a way for ALFD to review your electronically filed applications. Read more about COLAs Online on our website at http://www.ttb.gov/alcohol/colasonline.htm.
Registration Process

Complete a registration form, 5013.2, COLAs Online Access Request. This fillable form and instructions may be found on our website.

Note: You must receive your user ID and password from TTB before you begin using COLAs Online.

If you do not have signature authority or power of attorney to sign required documents on behalf of the company for which you will be filing label applications, you will also need to complete form 5000.8, Power of Attorney.

If you already have a power of attorney or signature authority, just submit a copy of it with your registration form.
General Excise Tax Information

What is the tax on wine?

26 U.S.C. 5041 (b)

If \( \frac{1}{2} \) of 1% to not over 14% alcohol \( $1.07 \) per gallon
If more than 14% and not over 21% alcohol \( $1.57 \) per gallon
If more than 21% and not over 24% alcohol \( $3.15 \) per gallon
Artificially Carbonated \( $3.30 \) per gallon
Sparkling \( $3.40 \) per gallon
Hard Cider \( $.226 \) per gallon
Who pays the tax?

27 CFR 24.270

The proprietor of the bonded wine premises who removes the wine from bond for domestic consumption or sale.

When is the tax due?

27 CFR 24.271 (b)

14 days after the close of the tax period unless filed yearly. If the 14th day falls on a Saturday, Sunday, or legal holiday, the tax must be filed on the day immediately preceding which is not a Saturday, Sunday or a legal holiday. Special rules apply to September returns.
In 1991, the excise tax on wine was increased by $.90 per gallon, with the exception of sparkling wine. At the same time, the law provided that small domestic producers of wine may qualify for a credit of up to $.90 per gallon on part of their annual taxable removals, other than sparkling wine, to keep the wine taxes for small wineries the same or nearly the same as they were before the increase.
Who qualifies for the credit?

27 CFR 24.278 (a)

A person who produces not more than 250,000 gallons of wine annually at a qualified bonded wine premises in the United States.

How much is the credit?

27 CFR 24.278 (d)(1)(2)

Up to $.90 per gallon on the first 100,000 gallons of wine (other than sparkling) taxably removed per calendar year. Removals beyond 100,000 gallons are taxed at the tax rates shown in the law at 26 USC 5041.
How much credit may be taken?

27 CFR 24.278 (d)(1)(2)

The amount of credit is based on how much wine is produced by the winery each calendar year.

If production is 150,000 gallons or less, the credit is $.90 on the first 100,000 gallons (other than sparkling) taxably removed each year.

If production is more than 150,000 and not more than 250,000, the credit is reduced by 1% for every 1,000 gallons produced in excess of 150,000 (i.e., the more wine made, the smaller the credit). Contact the National Revenue Center for assistance in determining the correct rate of credit.

Wineries which are qualified to produce wine, but for some reason do not, are not entitled to take credit during the year when there is no production.

Production of all members of a controlled group are added together to determine the correct rate of credit (if any) that may be taken by all members of the group.
1. Serial Number
2. Form of Payment
   - Check
   - Money Order
   - EFT
   - Other (Specify)
3. Amount of Payment
   - Note: Please make checks or money orders payable to the Bureau of Alcohol, Tobacco and Firearms (in the shipment of the identification number on all checks or money orders)
4. Return covers (Check One)
   - Beginning
   - Prepayment
   - Period
   - Ending
5. Date Products to be Removed (For Prepayment Returns Only)
6. Employer Identification Number
7. Plant, Registry, or Permit Number
8. Name and Address of Taxpayer (Include ZIP Code)

**Calculation of Tax Due** (Before making entries on lines 18-21, complete Schedules A and B)

<table>
<thead>
<tr>
<th>Product</th>
<th>Amount of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Distilled Spirits</td>
<td>$</td>
</tr>
<tr>
<td>Wine</td>
<td>$</td>
</tr>
<tr>
<td>Beer</td>
<td>$</td>
</tr>
<tr>
<td>Cigars</td>
<td>$</td>
</tr>
<tr>
<td>Cigarette papers and/or cigarette tubes</td>
<td>$</td>
</tr>
<tr>
<td>Pipe tobacco and/or roll-your-own tobacco</td>
<td>$</td>
</tr>
</tbody>
</table>

**Schedule A - Adjustments Increasing Amount Due**

<table>
<thead>
<tr>
<th>Explanation of Individual Errors or Transactions</th>
<th>Amount of Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>($) (b) so (f) (g) (h)</td>
</tr>
</tbody>
</table>

**Schedule B - Adjustments Decreasing Amount Due**

<table>
<thead>
<tr>
<th>Explanation of Individual Errors or Transactions</th>
<th>Amount of Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>($) (b) so (f) (g) (h)</td>
</tr>
</tbody>
</table>

1. See payment Schedule (I can provide copies)
2. Mark appropriate box
3. Should match line 21 and payment
4. Mark period and beg-end
6. EIN
7. BW-TX-##
8. Name and Premises address
10. Mark # w.g.X regular tax rate
17. Same as #10
18. Increasing adjustment (Schedule A)
19. # 17 + 18
20. Decreasing Adjustments (Schedule B) This is where the SM PROD CR is taken
21. Total to be paid
### Schedule A & B of Excise Tax Return ATF F 5000.24

#### Schedule A - Adjustments Increasing Amount Due

<table>
<thead>
<tr>
<th>Explanation of Individual Errors or Transactions</th>
<th>Amount of Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b) Tax</td>
</tr>
<tr>
<td>25. Give Detailed Explanation</td>
<td>$</td>
</tr>
<tr>
<td>26.</td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td></td>
</tr>
<tr>
<td>28. Subtotals of Columns (b), (c) and (d)</td>
<td>$0.00</td>
</tr>
<tr>
<td>29. Total Adjustments Increasing Amount Due (Line 28, Col (b) + (c) + (d))</td>
<td>Enter here and on line 18.</td>
</tr>
</tbody>
</table>

#### Schedule B - Adjustments Decreasing Amount Due

<table>
<thead>
<tr>
<th>Explanation of Individual Errors or Transactions</th>
<th>Amount of Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b) Tax</td>
</tr>
<tr>
<td>30. SM Prod CR # w.g. X $ .90</td>
<td>$</td>
</tr>
<tr>
<td>31. Any Approved Claims MWR-XXXXX-A</td>
<td>Amount</td>
</tr>
<tr>
<td>32.</td>
<td>Total in this column</td>
</tr>
<tr>
<td>33. Subtotals of Columns (b) and (c)</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>34. Total Adjustments Decreasing Amount Due (Line 33, Col (b) + (c))</td>
<td>Enter here and on line 20.</td>
</tr>
</tbody>
</table>

**ATF F 5000.24** (02-2000) Previous editions are obsolete.
DISTILLED SPIRITS

§24.225 General.

The proprietor of a bonded wine premises may withdraw and receive spirits without payment of tax from the bonded premises of a distilled spirits plant for uses as are authorized in this part. Wine spirits produced in the United States may be added to natural wine on bonded wine premises if both the wine and the spirits are produced from the same kind of fruit. In the case of natural still wine, wine spirits may be added in any State only to wine produced by fermentation on bonded wine premises located within the same State. If wine has been ameliorated, wine spirits may be added (whether or not wine spirits were previously added) only if the wine contains not more than 14 percent of alcohol by volume derived from fermentation. Spirits other than wine spirits may be received, stored and used on bonded wine premises only for the production of nonbeverage wine and nonbeverage wine products. Wooden storage tanks used for the addition of spirits may be used for the baking of wine.
DISTILLED SPIRITS

§24.226 Receipt or transfer of spirits.

When spirits are received at the bonded wine premises, the proprietor shall determine that the spirits are the same as described on the transfer record and follow the procedures prescribed by 27 CFR 19.510. A copy of the transfer record, annotated to show any difference between the description of spirits and quantity received, will be maintained by the proprietor as a record of receipt. If spirits are to be transferred to a distilled spirits plant or to bonded wine premises, the proprietor shall use the transfer record and procedures prescribed by 27 CFR 19.508.
§19.508 Consignor premises.

(a) General.

(1) A transfer record shall be prepared according to §19.770 by (i) the consignor proprietor of a distilled spirits plant (A) to cover the transfer of spirits or denatured spirits in bond to another distilled spirits plant, pursuant to an approved application on Form 5100.16, (B) to cover the transfer in bond of spirits or denatured spirits to an alcohol fuel plant, or (C) to cover the transfer of wine in bond to the bonded premises of a distilled spirits plant or bonded wine cellar; or (ii) the consignor proprietor of an alcohol fuel plant to cover the transfer of spirits to the bonded premises of a distilled spirits plant pursuant to an approved application on Form 5100.16. Except as otherwise provided herein, a transfer record shall be prepared for each conveyance. The proprietor shall also enter on the transfer record the serial numbers of any seals or other devices affixed to a conveyance used for shipment of spirits, or denatured spirits. On completion of lading (or completion of transfer by pipeline), the proprietor shall retain one copy of the transfer record and one copy of any accompanying document for his files and forward the original of the transfer record and any accompanying document to the consignee (to accompany the shipment, if by truck).
§19.508 Consignor premises continued.

(2) Spirits or denatured spirits produced from petroleum, natural gas, or coal may not be transferred to alcohol fuel plants qualified under 26 U.S.C. 5181.

(3) The consignor proprietor may cover on one transfer record all packages of spirits shipped by truck on the same day from his bonded premises to the bonded premises of another plant. In such case, the proprietor shall prepare a shipment and delivery order for each shipment, showing the number of packages, their package identification or serial numbers, the name of the producer, warehouseman, or processor, and the serial numbers of the seals or other devices (if any) applied to the truck. Such shipping and delivery order shall be properly authenticated and shall constitute a complete record of the spirits so transferred in each truck each day. A copy of each shipping and delivery order shall be retained by the consignor. On completion of the lading of the last truck for the day, the proprietor shall retain one copy of the transfer record and one copy of any accompanying document for his files and forward the original of the transfer record and any accompanying document to the consignee.
§19.508 Consignor premises continued.

(b) Packages.

When spirits are to be transferred in bond in packages, the consignor proprietor shall weigh each package, except (1) when the transfer is to be made in a secured conveyance, (2) when the individual packages have been securely sealed by the proprietor, or (3) when this requirement has been waived by the regional director (compliance) on a finding that, because of the location of the premises and the proposed method of operation, there will be no jeopardy to the revenue. When packages are weighed at the time of shipment, the proprietor shall assign temporary serial numbers to the packages and show for each package its gross shipment weight on a package gauge record prepared according to §19.769. A copy of the package gauge record shall accompany each copy of the transfer record.

(c) Bulk conveyances and pipelines.

When spirits, denatured spirits, or wines are to be transferred in bond in bulk conveyances or by pipelines, the consignor shall gauge the spirits, denatured spirits, or wines and record the quantity so determined on the transfer record prescribed in §19.770. Bulk conveyances of spirits or denatured spirits shall be secured by the proprietor.
§19.510 Consignee premises.

(a) General.

When spirits, denatured spirits, or wines are received by transfer in bond, the consignee proprietor shall examine each conveyance to determine whether the securing devices, if any, are intact upon arrival at his premises. If the securing devices are not intact, he shall immediately notify the area supervisor before removal of any spirits from the conveyance. The proprietor shall follow the provisions of subpart Q of this part to determine, record, and report losses, if any. After execution on the transfer record as prescribed in §19.770 or Form 703, as appropriate, of his receipt of the shipment of spirits, denatured spirits, or wines, the consignee shall retain the original of the transfer record and any accompanying documents for his files, or dispose of Form 703 (in the case of wines from a bonded wine cellar), as provided in the instructions on the form. Retained copies of transfer records and Forms 703 shall become deposit records. Spirits which are produced at alcohol fuel plants shall be separately identified and accounted for as for fuel use, and may not be withdrawn, used, sold or otherwise disposed of for other than fuel use.
§19.510 Consignee premises.

(b) Packages.

When spirits are received in packages, the consignee proprietor shall weigh each package, except: (1) when the transfer is made in a secured conveyance and the securing devices are intact on arrival, (2) when the individual packages have been sealed by the consignor proprietor and are intact on arrival, or (3) when the requirement for weighing the packages at the consignor premises has been waived under the provisions of §19.508(b)(3). The proprietor shall record the receiving weight of each package on the accompanying package gauge record or on a list with temporary package serial numbers prepared by the consignor. A copy of such package gauge record or list shall remain with the original of the transfer record.

(c) Bulk conveyances and pipelines.

When spirits, denatured spirits, or wines are received in bulk conveyances or by pipeline, the consignee shall gauge the spirits, denatured spirits, or wines and record the gauge on the transfer record prescribed in §19.770 or, in the case of wines received from a bonded wine cellar, on Form 703. The consignee shall ensure that each conveyance emptied has been thoroughly drained. The regional director (compliance) may waive the requirement for gauging spirits, denatured spirits, or wines on receipt by pipeline if he finds that because of the location of the premises, there will be no jeopardy to the revenue.
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