

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
BOND COVERING REMOVAL TO AND USE OF WINE AT VINEGAR PLANT

File in duplicate. See instructions on page 2.

PRINCIPAL (See instructions 2, 3, and 4)	ADDRESS OF BUSINESS OFFICE (Number, Street, City, State, ZIP Code)
	ADDRESS OF VINEGAR PLANT (Number, Street, City, State, ZIP Code)
SURETY (or SURETIES)	AMOUNT OF BOND
	EFFECTIVE DATE

KNOW ALL MEN BY THESE PRESENTS, That we, the above-named principal and surety (or sureties), are held and firmly bound unto the United States of America in the above amount, lawful money of the United States; for the payment of which we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

This bond must not in any case be effective before the above date, but if accepted by the United States it must be effective according to its terms on and after the date without notice to the obligors: *Provided*, That if no effective date is inserted in the space provided there for, the date of execution shown below must be the effective date of the bond.

WHEREAS, the principal desires to procure from time to time wine, without payment of tax, from bonded wine cellars for use in the manufacture of vinegar at the vinegar plant specified above; and

WHEREAS, it is intended by this bond-

(a) To ensure the payment of all taxes together with penalties and interest for which the principal may become liable, on all wine removed from bonded wine cellars, and now or hereafter in transit to said vinegar plant from bonded wine cellars, and not used in the manufacture of vinegar and accounted for as required by law and regulations; and

(b) To ensure compliance with all other requirements of the laws of the United States and regulations issued there under now or hereafter in force respecting wine and vinegar and the operation of the said vinegar plant;

NOW, THEREFORE, the conditions of this bond are such that if the principal-

(1) Must pay, or cause to be paid, all taxes together with penalties and interest for which the principal may become liable on all wine removed from bonded wine cellars and not used in the manufacture of vinegar and accounted for by the principal as required by the law and regulations; and

(2) Must pay, or cause to be paid, all monies that may become due because of the principal's failure to comply with all other requirements of the law and regulations now or hereafter in force respecting the operation of the vinegar plant; and

(3) Must not engage in any attempt, by himself or in collusion with others, to defraud the United States of any taxes that may become due on wine removed from bonded wine cellars. Then this obligation is to be null and void, but otherwise to remain in full force and effect. We, the obligors, also agree that all stipulations, covenants, and agreements of this bond must extend to and apply equally to any change in the business address of the premises, the extension or curtailment of the premises, including the buildings thereon, or any part thereof, or in equipment, or any change, except where the change constitutes a change in the proprietorship of the business or in the location of the premises.

And we, the obligors, for ourselves, our heirs, executors, administrators, successors, and assigns, do further covenant and agree that upon the breach of any of the covenants of this bond, the United States may pursue its remedies against the principal or surety independently, or against both jointly, and the said surety hereby waives any right or privilege it may have of requiring, upon notice, or otherwise, that the United States must first commence action, intervene in any action of any nature whatsoever already commenced, or otherwise exhaust its remedies, against the principal.

WITNESS our hands and seals this _____ day of _____, 20_____.

SIGNED, SEALED, AND DELIVERED IN THE PRESENCE OF-

	SEAL
	SEAL
	SEAL
	SEAL
	SEAL
	SEAL
	SEAL

KIND OF BOND (Check applicable box.)

ORIGINAL STRENGTHENING SUPERSEDING

**DIRECTOR,
NATIONAL REVENUE CENTER**

On behalf of the United States, I approve the foregoing bond, which has been executed in due form and in compliance with the applicable laws, regulations, and instructions.

SIGNATURE OF DIRECTOR, NATIONAL REVENUE CENTER, ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

DATE APPROVED

INSTRUCTIONS

1. This bond must be filed in duplicate with the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215.
2. The name, including the full given name, of each individual party to the bond must be given in the heading, and each party must sign the bond with his signature, or the bond may be executed in his name by an empowered attorney-in-fact.
3. In the case of a partnership, the firm name, followed by the names of all its members, must be given in the heading. In executing the bond, the firm name must be typed or written followed by the word "by" and the signatures of all partners, or the signature of any partner authorized to sign the bond for the firm, or the signature of an empowered attorney-in-fact.
4. If the principal is a corporation, the heading must give the corporate name, the name of the state under the laws of which it is organized, and the location of the principal office. The bond must be executed in the corporate name, immediately followed by the signature and title of the person authorized to act for the corporation.
5. If the bond is signed by an attorney-in-fact for the principal, or by one of the members for a partnership or association, or by an officer or other person for a corporation, there must be filed with the bond an authenticated copy of the power of attorney, or a resolution of the board of directors, or an excerpt of the bylaws, or other document, authorizing the person signing the bond to execute it for the principal, unless such authorization has been filed with the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau in which event a statement to that effect must be attached to the bond.
6. The signature for the surety must be attested under corporate seal. The signature for the principal, if a corporation, must also be so attested if the corporation has a corporate seal. If the corporation has no seal, that fact should be stated. Each signature must be made in the presence of two persons (except where corporate seals are affixed), who must sign their names as witnesses.
7. A bond may be given with corporate surety authorized to act as surety by the Secretary of the Treasury, or by the deposit of collateral security consisting of bonds or notes of the United States. The Act of July 30, 1947 (section 15, title 6, U.S.C.) provides that "the phrase 'bonds or notes of the United States' shall be deemed *** to mean any public debt obligations of the United States and any bonds, notes, or other obligations which are unconditionally guaranteed as to both interest and principal by the United States."
8. If any alteration or erasure is made in any bond before its execution, there must be incorporated in the bond a statement to that effect by the principal and surety or sureties; or if such alteration or erasure was made after the bond was executed, the consent of all parties thereto must be written in the bond.
9. The penal sum named in the bond must be in accordance with 27 CFR 24.
10. If the bond is approved, a copy will be returned to the principal.
11. All correspondence with regard to the filing of this bond or to any subsequent action affecting this bond should be addressed to the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, where the bond is filed.

PAPERWORK REDUCTION ACT NOTICE

This form is not subject OMB review and approval because it requires only that information necessary to identify the parties involved and the amount of the bond.