



Time Changes Things! What, When, and How to Report Distilled Spirits Plant Changes

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What We Will Cover

- **Changes in the Organization**
 - Change in Proprietorship
 - Partnership Changes
 - Change in Control
 - Change in Name Only
 - Change Operating Trade Name or Add/Delete Trade Names
 - Change in Officers, Directors, Stockholders, or LLC Members

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What We Will Cover (Cont'd)

- **Changes to the Premises**
 - Extension or Curtailment of Premises
 - Change in Location
 - Change in Construction, use of Building and Equipment
 - Alternating use of Premises
- **Changes to the Bond**
 - Change in Bond Amount
 - Change of Bonding Company
- **Discontinuance**

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Changes in the Organization



Changes in the Organization

- **Change in Proprietorship (27 CFR 19.186)**

- Letter notice within 10 days
- Within 30 days:
 - **New Owner/Successor** – Must qualify as a new DSP prior to conducting operations
 - **Previous Owner/Predecessor** – Submit required documents to discontinue operations per 27 CFR 19.211

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Changes in the Organization (Cont'd)

- **Change in Partnership (27 CFR 19.188)**

- Death or Withdrawal of a Partner
- Limited Partnership Change in General Partner (GP)
 - Letter Notice within 10 days
 - Within 30 days, Surviving Partner/New GP must qualify as a new DSP
- Change in Limited Partners
 - Amended Registration, TTB Form 5110.41 and Application for Amended Basic Permit, TTB Form 5100.18 (if applicable)

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Changes in the Organization (Cont'd)

- **Change in Control (27 CFR 19.184)**
 - Letter notice within 10 days
 - Within 30 days:
 - **TTB Form 5110.41**, amended Registration, along with supporting documents to substantiate change
 - **TTB Form 5100.24**, Application for Basic Permit
 - Surrender current permit

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Changes in the Organization (Cont'd)

- **Change in Name Only (27 CFR 19.182)**
 - Within 30 days file:
 - **TTB Form 5110.41**, Amended Registration
 - **TTB Form 5100.18**, Application for Amended Basic Permit or amended Operating Permit (if applicable)

NOTE: Operations may not be conducted under the new name until TTB has approved the registration and issued an amended permit.

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Changes in the Organization (Cont'd)

- **Change in Operating (dba) or Addition of Trade Name (27 CFR 19.183)**
 - **TTB Form 5100.18**, Application for Amended Basic Permit **OR** Letterhead Notice (if approved variance is on file with the National Revenue Center)
 - Proof of trade name registration (if required by State or local law)
 - Application to amend Operating Permit (if applicable)

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Changes in the Organization (Cont'd)

- **Change in Officers, Directors, Stockholders, or LLC Members (27 CFR 19.184 and 19.185)**
 - Within 30 days file:
 - **TTB Form 5110.41**, amended Registration listing current officers, directors and stockholders, or LLC members **OR** Letterhead Notice (if variance is on file with the National Revenue Center)
 - **TTB Form 5100.18**, Application for Amended Basic Permit **OR** **TTB Form 5000.9**, Personnel Questionnaire, for all new persons with more than 10 percent stock or interest

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Changes to the Premises



Changes to the Premises

- **Extension or Curtailment of Premises (27 CFR 19.190)**
 - TTB Form 5110.41, Amended registration with supplemental pages that describe the changes.

EXCEPTION: Where extensions or curtailment is due to alternation of operations under 27 CFR 19.201-206.

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Changes to the Premises (Cont'd)

- **Change in Location (27 CFR 19.189)**
 - Within 30 days file:
 - **TTB F 5110.41**, Amended registration with supplemental pages describing new location
 - **TTB F 5100.18**, Application for Amended Basic Permit (and Operating Permit, if applicable)
 - **TTB F 5110.56**, Superseding Bond or **TTB F 5000.18**, Change in Bond (Consent of Surety)
 - **TTB F 5000.29**, **TTB F 5000.30**, Environmental/Water
 - **TTB F 5630.5**, Amended SOT Return

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Changes to the Premises (Cont'd)

- **Change in Construction, use of Buildings and Equipment (27 CFR 19.193)**
 - **Before** making changes, file a LETTER NOTICE describing proposed changes. Keep receipted letter on file with the current registration.
 - **After** you have completed the changes, incorporate them in the next amended Plant Registration on **TTB Form 5110.41**.

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Changes to the Premises (Cont'd)

- **Alternating Use of Premises (27 CFR 19.201-19.206)**
 - Between Alternating DSP Proprietors
 - Between DSP and Bonded Winery (BW) or Bonded Wine Cellar (BWC)
 - Between DSP and Taxpaid Wine Bottling House (TPWBH)
 - Between DSP Bonded and General Premises
 - Between DSP and Custom Premises
 - Between DSP and Manufacturer of Nonbeverage Products (MNBP) Premises

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Alternating Use of Premises

- **Between Alternating DSP Proprietors:**
 - **Existing DSP:** Amended **TTB Form 5110.41** describing the areas, rooms, or buildings to be alternated
 - **New DSP:** All documents required for original qualification
 - **Both DSPs:** **SPECIAL DIAGRAM** that shows the alternating areas
 - **Both DSPs:** **TTB Form 5000.18**, Change in Bond (Consent of Surety), to cover the alternation of premises

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Alternating Use of Premises (Cont'd)

- **Between DSP and BW or BWC:**
 - **DSP:** Amended **TTB Form 5110.41** describing the areas, rooms, or buildings to be alternated
 - **New BW/BWC:** All documents required for original qualification
 - **DSP:** SPECIAL DIAGRAM that shows alternating areas
 - **Both DSP and Winery:** **TTB Form 5000.18**, Change in Bond (Consent of Surety), to cover the alternation of premises

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Alternating Use of Premises (Cont'd)

- **Between DSP and TPWBH:**
 - Amended **TTB Form 5110.41** describing the areas, rooms, or buildings to be alternated
 - **New TPWBH:** All documents required for original qualification
 - **DSP:** SPECIAL DIAGRAM that shows the alternating areas
 - **DSP:** **TTB Form 5000.18**, Change in Bond (Consent of Surety) to cover the alternation of premises

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Alternating Use of Premises (Cont'd)

- **Between DSP Bonded and General Premises:**
 - Amended **TTB Form 5110.41** describing the areas, rooms, or buildings to be alternated
 - **SPECIAL DIAGRAM** that shows the alternating areas

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Alternating Use of Premises (Cont'd)

- **Between DSP and Customs or Between DSP and MNBP Premises:**
 - Amended **TTB Form 5110.41** describing the areas, rooms, or buildings to be alternated
 - **SPECIAL DIAGRAM** that shows the alternating areas

NOTE: Brewery operations must submit variance to alternate with DSP (27 CFR does not cover alternating with brewery operations)

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Changes to the Bond




Changes to the Bond

- **Change in Bond Amount**
 - Superseding or Strengthening Bond,
TTB F 5110.56
- **Change of Bonding Company**
 - Superseding bond, **TTB F 5110.56**

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Discontinuance of Operations



Permanent Discontinuance of Operations (27 CFR 19.211)

- TTB F 5110.41, Amended registration – and letter notice to include:
 - Date of discontinuance
 - Request for cancellation of permit(s)
 - Certification/statement whether or not:
 - All spirits, articles, and other pertinent items have been lawfully disposed of;
 - Any spirits, wines, etc. are in transit to premises; and
 - All approved applications for transfer of spirits to premises have been returned to the National Revenue Center for cancellation.
- Report and Excise Tax Return marked “Final”

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What to Remember:

- Notify TTB/NRC immediately of any changes that affect your registration or permit.
- When your Basic Permit (or Operating Permit, if applicable) is amended, surrender the current permit or submit a written statement if it cannot be found.
- Get to know the TTB Specialist assigned to your operations.
- When in doubt, CONTACT US!

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Contact Information

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