

Instructions: Wine Bond – TTB Form 5120.36

1. **REGISTRY NUMBER:** This number [e.g. BW –XXXXX] is assigned by TTB. (*TTB will enter the correct number on original bonds.*)
2. **EFFECTIVE DATE:** Date coverage will begin.
3. **PRINCIPAL/OBLIGOR NAME AND PREMISES ADDRESS:** Sole owner enters his/her name and operating trade name, if any; partnership enters names of all partners and operating trade name, if any. Corporation and LLC's enter corporate or LLC's name, and operating trade name, if any. **All Principal/Obligors must enter their premises address.** Location of wine premises may differ from business/mailling address. If there is no street address, enter the physical location. **Location of wine premises cannot be a P.O. Box.**
4. **PRINCIPAL/OBLIGOR MAILING ADDRESS:** Business or mailing address; may differ from premises address. The mailing address may include a PO Box.
5. **EIN:** Employer Identification Number assigned by IRS.
6. **BOND KIND:** Select "Original" only for new establishments or changes of ownership. Select "Strengthening" when increasing the existing coverage. Select "Superseding" when replaces the existing coverage.
7. **BOND COVERAGE:**
 - "Wine Operations" – covers tax liability of wine and wine spirits on hand and in transit to premises. Operations coverage is determined by using the "Bond worksheet". Use the appropriate tax rate for your premises.
 - "Tax Deferral" – covers tax which has been determined, but not yet paid, on wine removed from the bonded premises for consumption or sale. Note that up to \$500 of the operations coverage of a \$1,000 bond and \$1,000 of operations coverage of a bond \$2,000 or more may be applied to taxes that have been determined, but not paid on wine removed from premises. If more than \$1,000 Tax Deferral coverage is needed, enter the deferral coverage amount.
 - "Total Penal Sum" – Add the amounts shown in "Wine Operations" and "Tax Deferral", on this bond, and enter the total here.
8. **BOND CATEGORY:** (*Select only one category and complete corresponding items to right of selection*) Surety Companies must be a federally approved. See list of approved sureties at <http://www.fms.treas.gov/c570/c570.html>.
9. Provide signatures as stated on Wine Bond TTB F 5120.36.

Evidence of Power of Attorney for Surety must be attached to each bond.