



DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
BREWER'S BOND

(You must file two copies of this bond with original signatures.
Please see the instructions below.)

Please check one box. This bond covers a:

[ ] Brewery [ ] Pilot Brewing Plant

EIN: \_\_\_\_\_

What is your brewery's legal name?

If your brewery is a corporation, a limited liability company, a partnership, or a limited partnership, list the State of Incorporation or organization.

What is your brewery's mailing address?

(Number and Street) (City) (County) (State) (Zip Code)

What is the location of your brewery?

(Number and Street) (City) (County) (State) (Zip Code)

What surety (or sureties) issues this bond?

The amount of this bond is \_\_\_\_\_ The bond effective date is \_\_\_\_\_

The bond type is (check one): [ ] ORIGINAL [ ] STRENGTHENING [ ] SUPERSEDING

Penalties of Perjury Statement

I, the brewery, agree to all terms and conditions of the bond as listed below. I further declare under penalties of perjury that the persons owning, controlling, or actively participating in the management of the brewery [ ] have [ ] have never compromised or been convicted in a court of competent jurisdiction of:

- Any fraudulent noncompliance with any provision of law of the United States,
if it relates to Internal Revenue or Customs taxation of distilled spirits, wines or beer, or
if the offense is compromised with the individual, firm, partnership, corporation, or association on payment of penalties or otherwise;

OR

- Any felony under a law of any State or the District of Columbia, or the United States, prohibiting the manufacture, sale, importation, or transportation of distilled spirits, wines, beer, or other intoxicating liquor. In the event that the above statements contain an affirmative answer, (text) you must submit a statement describing in detail the circumstances surrounding the conviction or compromise.

We, the brewery and surety, witness our hands and seals this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Signed, sealed, and delivered in the presence of -

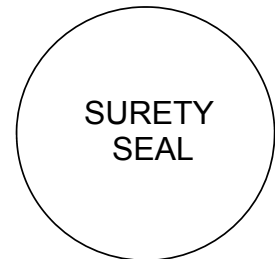
Brewery's Legal Name \_\_\_\_\_ Surety Company \_\_\_\_\_

Signature \_\_\_\_\_ Signature \_\_\_\_\_

Name and Title \_\_\_\_\_ Name and Title \_\_\_\_\_

Signature of Two Witnesses
(on behalf of brewery)
ONLY if brewery has no seal

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



Alcohol and Tobacco Tax and Trade Bureau — Approval and Acceptance

On behalf of the United States of America, I approve and accept this brewer's bond.

Director, National Revenue Center
Alcohol and Tobacco Tax and Trade Bureau

Date Approved

This bond expire on \_\_\_\_\_

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### What is the purpose of this bond?

We, the brewery (as principal) and the surety or sureties, promise ourselves to the United States of America for payment in the amount of this bond in lawful money of the United States. This bond firmly binds ourselves, together and individually, our heirs, executors, administrators, successors, and assigns.

**At the premises identified in this bond the brewery is now engaged in, or intends to engage in:**

- the business of producing beer on the premises of the brewery; OR
- the operation of a pilot brewing plant.

### These are the terms of this bond.

**1. What is the bond effective date?**

- This bond is effective only if TTB agrees to accept this bond.
- If TTB accepts this bond it is effective without notice to us.
- The bond effective date is the date listed on the front of this bond. The bond will not in any case be effective before the date shown. If no effective date is shown, the date the bond is signed will be the effective date.

**2. When does this bond expire?**

- This bond expires with respect to the accrual of further liability four years from the effective date.
- We may continue the bond in force for additional, successive periods of four years by mutually agreeing to extend the bond, with a Brewer's Bond Continuation Certificate, TTB F 5130.23. The continuation certificate continues the bond in force only if TTB agrees to accept it.

### These are the conditions of this bond.

**1. Liability:** I, the brewery, must pay to the United States, according to the laws and regulations of the United States, the taxes on all beer, including penalties and interest, for which I become liable.

**(a) Liability as a brewery: I am liable for taxes for all beer removed for consumption or sale, including beer that I:**

- (1) transfer to this brewery from other breweries or pilot brewing plants I control;
- (2) import in bulk and remove from customs custody for transfer to my internal revenue bond;
- (3) remove without payment of tax for export, for use as supplies on vessels or aircraft, or for transfer to and deposit in foreign-trade zones for exportation, which is not exported or used as authorized;
- (4) remove without payment of tax for laboratory analysis, or for authorized research, development or testing of processes, systems, materials, or equipment relating to beer or brewery operations;
- (5) remove without payment of tax to any distilled spirits plant for use as distilling material;
- (6) remove without payment of tax for use of foreign embassies, legations, etc.; and
- (7) remove without payment of tax for destruction.

**(b) Liability as a pilot brewing plant: As a pilot brewing plant operator I am liable for taxes for all beer I brew, produce, or receive on the pilot brewing plant.**

**2. Faithful compliance:** I must faithfully comply in all respects, without fraud or evasion, with all legal and regulatory requirements relating to the production and sale of beer.

**3. Full obligation:** This obligation remains in full force and effect until I fulfill my obligations under the laws and regulations.

**4. Changes while bond is in effect:** We, the brewery and the surety (or sureties) agree that all stipulations, covenants, and agreements of this bond extend and apply equally to any change in the business that requires a new or amended Brewer's Notice for this brewery or pilot brewing plant. This condition does not apply when the change is a change in the ownership of the business or is a change of location of the premises.

**5. We agree that TTB may grant the brewery an installment payment agreement for taxes, penalties, and interest.** Installment agreements are within the terms and conditions of the bond and do not affect TTB's ability to pursue all available remedies against us under the bond.

**6. United States action if we breach any condition:** On the breach of any of the conditions of this bond, the United States may pursue remedies against the brewer or surety (or sureties) independently, or against both jointly. The surety (or sureties) waives any right or privilege to require that the United States must first start an action, intervene in any action already started, or otherwise exhaust its remedies, against the brewer.

### Paperwork Reduction Act Notice

This request is in accordance with The Paperwork Reduction Act of 1995. We use this information to determine whether you are qualified to operate as a brewer. We must identify: you as the brewer, the surety company, and the penal sum of the bond. The information we request is required for you to obtain a benefit and is mandatory by law (26 U.S.C. § 5401).

We estimate the average burden associated with this collection to be 1 hour per brewer, depending on individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to: Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a current, valid OMB control number.

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## Privacy Act Information

We provide this information to comply with Section 3 of the Privacy Act of 1974 (5 U.S.C. 552a(e)(3)):

- 1. What is TTB's authority to ask for this information?** We require this information under the authority of 26 U.S.C. 5401. You must disclose this information to obtain authority to conduct brewing operations.
- 2. What is the purpose for this information collection?** You provide this information to give us a bond for your compliance with requirements to establish a brewery, so that we may identify you as a brewer, and to identify your collateral for a brewer's bond.
- 3. How does TTB routinely use this information?** We use this information to make determinations for the purposes described in paragraph 2. Also, we may disclose the information to other Federal, State, foreign and local law enforcement and regulatory agency personnel to verify the information on the form where such disclosure is not prohibited by law. We may disclose the information to the Justice Department if it appears that the furnishing of false information may constitute a violation of Federal law. Finally, we may disclose the information to members of the public in order to verify information on the form where such disclosure is not prohibited by law.
- 4. What is the effect of my not supplying the information TTB requests?** If you fail to supply complete information then we will delay processing and may disapprove or deny your application.

## Brewer's Bond — Instructions

- 1. Where can I get assistance?**  
For help with this form, you may call us toll-free at 1-877-882-3277.
- 2. Why must I submit two copies with original signatures?**  
If we accept your bond, we will keep one copy in our files and return the duplicate copy to you for your records. Both copies must have original signatures. The bond must be signed by someone who has authority to sign documents submitted to this Bureau on behalf of the brewery.
- 3. Where do I send this bond?**  
Send both signed copies and necessary attachments to:  
Director, National Revenue Center  
Alcohol and Tobacco Tax and Trade Bureau  
550 Main St, Ste 8002  
Cincinnati, OH 45202
- 4. What is an EIN?**  
EIN stands for Employer Identification Number. We use your EIN to identify your brewery in our registry and tax systems. If you do not have an EIN, you must obtain one from the Internal Revenue Service (IRS). Use an IRS Form SS-4 and follow instructions on the form to apply for an EIN.
- 5. What is a surety?**  
A surety is a company that promises to ensure payment of your liability, up to the amount of the bond. The Secretary of the Treasury authorizes qualified companies to give bonds and to act as corporate surety to protect revenue. You may find a list of authorized corporate sureties in Treasury Department Circular 570, available from the Surety Bond Branch, Financial Management Service, Department of the Treasury, Washington, DC 20220 or at [www.fms.treas.gov](http://www.fms.treas.gov).
- 6. May I use more than one surety company?**  
Yes, you may use more than one surety company under the provisions of 27 CFR 25.98(d).
- 7. How do I determine the bond amount?**
  - Effective January 1, 2006, if your tax liability was not more than \$50,000 in the previous calendar year, and you reasonably expect to be liable for not more than \$50,000 in the current calendar year, you may choose to pay your taxes on a quarterly basis. For those breweries electing to pay their taxes quarterly, the amount of the bond must be equal to 29 percent of the maximum amount of tax, calculated at the rates prescribed by law, which the brewer will become liable to pay during the calendar year, or
  - For those brewers who pay their taxes on a semimonthly basis, the amount of the bond must be equal to 10 percent of the maximum amount of tax, calculated at the rates prescribed by law, which the brewer will become liable to pay during a calendar year, on beer:
    - removed for transfer to the brewery from other breweries owned by the same brewer;
    - removed without payment of tax for export or for use as supplies on vessels and aircraft;
    - removed without payment of tax for use in research, development, or testing; and
    - removed for consumption or sale.

The minimum bond amount is \$1,000 (\$500 for a pilot brewing plant). The maximum amount is \$500,000. Please see 27 CFR Part 25 to determine the appropriate bond amount, or call us toll-free at 1-877-882-3277 for assistance.
- 8. What type of bond do I file?**
  - When you start your brewery you must file an **original** bond.
  - You may file a **strengthening** bond to add more coverage to your existing bond.
  - You may file a **superseding** bond after your original bond expires or is terminated, or if you change surety companies.
  - You have the option of filing a **Brewer's Bond Continuation Certificate**, TTB Form 5130.23, rather than a superseding bond, if you continue your coverage with the same surety company and the bond amount remains the same.

**9. What do I list for “brewery’s name” and who signs this bond for me?**

| <b>Brewery Name and Signature</b>                |  |   |
|--|--|---|
| <b>If the brewery is...</b>                      | <b>Then your brewery’s name on the bond must include...</b>  | <b>And...</b>   |
| An Individual Owner as a Sole Proprietorship     | The full given name of the individual  | The individual <b>OR</b> an empowered attorney-in-fact must sign the bond.  |
| A Partnership                                    | <ul style="list-style-type: none"> <li>• Your firm’s name, followed by</li> <li>• The names of all its partners</li> </ul>                       | Each partner must sign <b>OR</b> an authorized partner must sign <b>OR</b> an empowered attorney-in-fact must sign the bond.  |
| A Limited Partnership (LP)                       | <ul style="list-style-type: none"> <li>• Your Limited Partnership’s name</li> </ul>  | The person who is authorized to sign for the limited partnership must give his or her signature and title <b>AND</b> the limited partnership’s seal must be affixed. If there is no seal, two witnesses must sign the bond. |
| A Corporation or Limited Liability Company (LLC) | <ul style="list-style-type: none"> <li>• Your Corporate or LLC name</li> <li>• The name of the State of Incorporation or Organization</li> </ul> | The person authorized to act for the corporation or LLC must give his or her signature and title <b>AND</b> the corporate seal must be affixed. If there is no seal, two witnesses must sign the bond.                      |

**10. Who may sign for a partnership, corporation, or LLC?**

The person signing on behalf of the brewery must have current signing authority or a Power of Attorney on file with this office.

**11. Who signs for the surety company?**

Authorized persons sign for the surety, attested under the surety’s seal. A Power of Attorney for the person signing on behalf of the surety must be attached to both copies of the bond.

**12. Do I need witness signatures if I have a corporate seal?**

If your brewery has obtained a seal, it must be impressed on both copies of the bond. If your brewery has no seal, the signature for the brewery must be made in the presence of two persons who will sign their names as witnesses.

**13. Do I need to give an explanation if I have an affirmative answer in the Penalties of Perjury Statement?**

Yes, under the provisions of 27 CFR 25.91(c), in the event the statement contains an affirmative answer, you must submit a statement describing in detail the circumstances surrounding the conviction or compromise.

**14. How do I make corrections to the bond if I make a mistake?**

Where you make any alteration or erasure in the bond, you must incorporate a statement consenting to the alteration. You must add this statement in the side margin of the bond. Both the person signing for the brewery and surety must initial the statement:

We consent to this correction to the bond: brewery \_\_\_\_\_ and surety \_\_\_\_\_ .  
*(initials)* *(initials)*

**15. What if I download this form from the Internet and I cannot print both sides on one page?**

We prefer that the bond be on a single sheet. However, if you cannot print both sides on one sheet, you may print two pages.