

Wine Bond Worksheet - TTB 5120.36

**OPERATING BOND COVERAGE**

TAX LIABILITY AREAS	Gallons of Wine						Proof Gallons of Spirits
	Not Over 14%	More than 14% but not over 21%	More than 21% but not over 24%	Artificially Carbonated	Sparkling		
Bulk Inventory							
Bottled Inventory							
In Transit from Other Bonded Wineries or DSPs							
Withdrawn for Export but Not Yet Certified							
Unaccounted for							
Total Gallons							
Multiply by Applicable Tax Rate*	\$ 1.07	\$ 1.57	\$ 3.15	\$ 3.30	\$ 3.40	\$ 0.226	\$ 13.50
Total Tax Liability	\$	\$	\$	\$	\$	\$	\$

\* If you are eligible to use the Small Domestic Wine Producer Credit, use the appropriate tax rates after applying the Credit. Full tax rates apply to bulk wine imported in bond.

**GRAND TOTAL OF TAX LIABILITY** \$ \_\_\_\_\_

<i>Penal Sum of Operating Bonds (See 27 CFR 24.148)</i>	
<b>Tax Liability</b>	<b>Penal Sum of Bond</b>
\$0 - \$1,000	= \$1,000 (minimum)
\$1,001 - \$49,999	= Amount of Liability
\$50,000 - \$250,000	= \$50,000
\$250,000 and above	= \$100,000 (maximum)

<u>Tax Classes</u>	<u>Tax Rates</u>	<u>Tax Per Gallon</u>
Not over 14%		\$ 1.07*
More than 14%, not over 21%		\$ 1.57*
More than 21%, not over 24%		\$ 3.15*
Artificially Carbonated		\$ 3.30*
Sparkling		\$ 3.40
Hard Cider		\$ 0.226*

\*A credit of up to \$.90/gallon (\$.056 for hard cider) on the first 100,000 gallons taxably removed may be available for producers of not more than 250,000 gallons per calendar year. See 27 CFR 24.278.