

**THINGS TO KNOW WHEN FILING A BONDED WINE PREMISES
APPLICATION WITH THE ALCOHOL AND TOBACCO TAX AND TRADE
BUREAU (TTB)**

Here are some answers to some Frequently Asked Questions:

What is the business name?

IF YOUR BUSINESS IS A:

Sole Owner

Partnership

Limited Partnership (LP)

Corporation or Limited Liability
Company (LLC)

YOUR NAME IS:

Your full name

The name of each partner and
the name of the partnership as
filed with the state or local
government

The name of the LP and the
name of the general partner(s)

The corporate or LLC name as
stated on your documents filed
with the state or local government

How do I file?

You must file the application/notice and supporting documents in duplicate with an original signature. The signature of the person filing the application should be legible and signed in blue ink. A photocopy is sufficient as long as the original signature in blue ink appears on all forms where required.

Where is it mailed?

Mail the application/notice and supporting documents to the following address. We recommend you keep a copy of what you send.

National Revenue Center
Alcohol and Tobacco Tax and Trade Bureau
8002 Federal Office Building
550 Main St., Ste. 8002
Cincinnati, OH 45202-5215

Can I go ahead and file the paperwork although I'm not quite ready to open for business?

You may file your application within 60 days of your opening for business. You should have construction complete and necessary equipment in place or on order.

How long before I can start business?

Our goal is to take action on your application within 60 days of receipt of perfected documents.

What is a "perfected application"?

We consider an application perfected when all of the required forms and supporting documents have been submitted without any errors. You will be contacted by an NRC Specialist for an application interview. A phone number where you can be reached during the day must be included on the application.

If I will be doing business under another name (a trade name), what do I need to file?

If your local or state authority requires registration of the trade name, you must submit a statement that the registration has been filed. If it is not required, then you must give a statement to that effect.

Do I pay any taxes?

Regarding Special Occupational Tax (SOT): On October 22, 2004, HR 4520, the American Job Creations Act of 2004, was signed into law. As part of this act, the payment of Special Occupational Tax (SOT) was suspended for certain businesses, for a 3-year period from July 1, 2005 until June 20, 2008. Wine Premises must file the registration, TTB F 5630.5, but not pay SOT, during this period.

Regarding Excise Tax: Instructions for paying excise taxes will be reviewed with you by an investigator or included with your approved application documents.

Do I need an Employer Identification Number (EIN)?

Yes. If you do not have an EIN, you must obtain one from the IRS. You can complete Form SS-4, Application for Employer Identification Number, and send it to the proper IRS address or file electronically at www.irs.gov.

Do I need any other permits or licenses besides the federal qualification?

You may need other permits or licenses from other government agencies. Check with your local and state authorities to be sure that all permit and licensing requirements are met.

You may also need to contact the Food and Drug Administration (FDA). The Bioterrorism Act of 2002 requires that anyone who manufactures, processes, packs or holds food (including alcohol beverages) for consumption in the United States to register with the FDA. You are also required to provide prior notice of food (including alcohol beverages) to be imported or offered for import to the U.S. For additional information, you may contact the FDA by calling toll-free 1-800-216-7331 or visit their website www.fda.gov/furls.

Does TTB have right of entry to my premises?

Yes. Any TTB officer may enter your premises (including your storage area) during business hours to examine records or other documents, including inventory, which are required to be kept or stored on the premises.

If I need to get labels approved, what should I do?

You can file for label approval after your application is approved by TTB. You can file electronically by accessing the TTB website at www.colasonline.gov/colasonline, or call the Alcohol Labeling and Formulation Division at 1-866-927-2533.

If I want to wholesale an alcohol product other than what I produce, does TTB need any other information?

Yes. You must also apply for a wholesaler's basic permit by filing TTB F 5100.24 and attach to the application a contract or letter of intent with domestic suppliers for these other products.

If I want to import an alcohol product from a foreign country other than what I produce, does TTB need any other information?

Yes. You must also apply for an importer's basic permit by filing TTB F 5100.24, and you must attach to the application a contract, or a letter of intent, with a foreign supplier in order for your application to be processed. It is required that the letter of intent be on the foreign supplier's letterhead, signed by the supplier, and state that they intend to supply you with their alcohol products in the U.S. pending all approvals.

What if I am going to alternate premises with an existing manufacturer?

You should send a signed copy of your alternating agreement with all parties concerned along with your application package. Additional documents may also be required. Please contact the NRC for further information.

Do I need to file for a bond?

You must have an acceptable bond before we will approve your application for a bonded wine premises. You must send two copies of the bond, both with original signatures. If you file a surety bond, you can only use surety companies approved by the Department of Treasury. A listing is available on the website www.fms.treas.gov/c570.