

Things to Know When Filing an Alcohol EXPORTER, WHOLESALER, or IMPORTER Application with the Alcohol and Tobacco Tax and Trade Bureau (TTB)

We have found the following items are frequently overlooked and are reasons for delay in acting on these applications:

What is your Business Name?

| If your business is a: | Your business name is: |
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| Sole Owner | Your (the owner's) full name |
| Partnership | The name of each partner and the name of the partnership as filed with the state or local government |
| Limited Partnership (LP) | The name of the LP and the name of the general partner(s) |
| Corporation or Limited Liability Company (LLC) | 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 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 that you keep a copy of what you send.

Alcohol and Tobacco Tax and Trade Bureau
National Revenue Center
8002 Federal Office Building
550 Main Street
Cincinnati, Ohio 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.

How long before I can start business?

Once we have received a perfected application and supporting documents, our goal is to issue your federal basic permit within 65 days of receipt of the perfected documents.

What is a “Perfected Application”?

We consider to be in receipt of a “perfected application” when all of the required forms and supporting documents have been submitted without any errors. You will be contacted by a 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 proof of registration. 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, H.W., 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. During this period, importers and wholesalers of alcohol beverages were required to file a registration but not pay SOT.

On August 10, 2005, President Bush signed into law the “Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users,” Public Law 109-59. Section 11125 of the Act permanently repeals, effective July 1, 2008.

Importers and wholesalers of alcohol beverages must file an initial registration before starting business, whenever there is a change to information filed in the original registration, and when discontinuing business. Importers and wholesalers of alcohol beverages do not pay SOT for tax periods beginning July 1, 2008.

Regarding Excise Tax: You must pay Excise Tax on imported alcohol products to U.S. Customs.

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 permit?

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 at 1-800-216-7331, or visit their website at www.fda.gov/furls.

If I want to import alcohol from a foreign country, does TTB need any other information?

Yes. 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.

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

You can file for label approval after you have been issued a permit by TTB. Upon issuance of your permit, you can file electronically by accessing the TTB website at www.colasonline.gov/colasonline or call the Alcohol, Labeling, and Formulation Division office at 1-866-927-2533.

Do I need to get a wholesaler's basic permit if I am going to sell only the alcohol products I import?

No. You only need a wholesaler's basic permit if you sell alcohol beverages **other** than what you directly import.

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.