

THINGS TO KNOW
WHEN FILING AN APPLICATION FOR QUALIFICATION AS A
BEVERAGE DISTILLED SPIRITS PLANT (DSP)
WITH THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

What is the business name?

IF YOUR BUSINESS IS A:

Sole Owner

YOUR NAME IS:

Your 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 do I mail my application?

Mail the application and supporting documents to the following address:

National Revenue Center (NRC)
Alcohol and Tobacco Tax and Trade Bureau
550 Main Street, Suite 8002
Cincinnati, OH 45202-5215

We recommend you keep a copy of what you send.

Can I file my paperwork although I'm not quite ready to open for business?

You can file your application within 60 days of your opening for business. You should have all construction complete and all necessary equipment in place.

How long before I can start business?

Once we receive a perfected application and supporting documents our goal is to issue your federal permit within 95 days of receipt of the perfected documents.

What is a “perfected application”?

We consider to be in receipt of a “perfected application” when you submit all of the required forms and supporting documents without any errors or omissions. Since we will contact you for an application interview, you **must** include your daytime telephone number 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 they do not require you to register with them, then you must provide a written statement to that effect.

Do I pay any taxes?

Special occupational tax (SOT): Legislation was enacted October 22, 2004 that suspended the special occupational tax for certain businesses, for a 3-year period from July 1, 2005 until June 30, 2008. Since DSPs are one of the exempted businesses, you will not owe any special tax; however, you must file a return on TTB Form 5630.5 for registration purposes once we issue you a permit.

Distilled spirits excise tax: Either a TTB investigator will review excise tax payment procedures with you or you can find information about this at www.ttb.gov under the tab marked “Distilled Spirits”.

Do I need an Employer Identification Number (EIN)?

Yes. If you do not have an EIN, you must obtain one from the IRS by completing Form SS-4, Application for Employer Identification Number. You can either mail this form 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 ensure 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.access.fda.gov/.

Does TTB have right of entry to my premises?

Yes. Any TTB officer may enter your premises during business hours to examine records or other documents which are required to be kept or stored on the premises.

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

Do not file for label approval until after you have been issued a permit by TTB. You can file your label applications electronically by accessing the COLAs Online link at www.ttb.gov or call the Alcohol Labeling and Formulation Division toll free 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 Form 5100.24.

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 Form 5100.24 and attach to the application a contract or letter of intent with foreign suppliers for these other products.

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.

Do I need to file for a bond?

You must have an acceptable bond before we will approve your application.

If you file a surety bond, you can only use surety companies approved by the Department of Treasury and listed in Circular 570. You can access the list at www.fms.treas.gov/c570.

What might delay action on the signing authority I provide?

If your business is other than a sole owner, you must provide signature authority for the person signing the application. That individual's authority to sign must be granted or be in effect **on or before** the date he/she signs the application documents.

You may think that the powers granted by your bylaws or operating agreement will satisfy our signature authorization requirements, but that is not always the case. Often times the wording may be vague or the powers relate to your business affairs rather than to matters with this Bureau. In that situation it's better to use our TTB Forms 5000.8 or 5100.1 and eliminate any doubt as to an individual's authority to execute documents on your behalf for TTB. Keep in mind the company executive who grants the authority on these forms must have the corporate power to do so!

What should I know about the Registration Form 5110.41?

You must attach to your registration loose-leaf pages, which address in the detail specified by the applicable regulation, the items listed on the reverse of Form 5110.41. We suggest that you respond to each item on a separate page. The pages must be consecutively numbered and contain a heading with your business name, date, and reference to Form 5110.41, Serial No. 1.

Please do not include your organizational documents as numbered pages to your registration. Submit those documents separately.