

# **Things to Know When Filing as a PILOT BREWING PLANT 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:

## **How do I file?**

You must file your letterhead notice and bond 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 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 start for business?**

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

## **How long before I can start business?**

Once we have received a perfected notice and supporting documents, our goal is to approve your notice within 95 days of receipt of the perfected documents.

## **What is a "Perfected Application"?**

We consider to be in receipt of a "perfected notice" 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.

## **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. Breweries must file, but not pay SOT during this period.

**Regarding Excise Tax:** Because beer produced as a Pilot Brewing Plant are for research, analytical, experimental, or developmental purposes only, and because not beer will be removed for consumption or sale; no excise tax is due.

**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](http://www.irs.gov).

**Do I need any other permits or licenses besides the Federal Notice?**

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 1-301-575-0156 for overseas callers), or visit their website at [www.access.fda.gov](http://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, including inventory, which are required to be kept or stored on the premises.

**Do I need to obtain a bond?**

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

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 at [www.fms.treas.gov/c570](http://www.fms.treas.gov/c570).