

BOND WORKSHEET

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	Cider	
Bulk Inventory							
Bottled Inventory							
In Transit from other Bonded Wineries or DSP's							
Withdrawn for Export but not yet Certified							
Unaccounted for							
Total Gallons							
Tax Rate*	\$ 1.07	\$ 1.57	\$ 3.15	\$ 3.30	\$ 3.40	\$ 0.226	\$ 1 3.50
Tax Credit (if applicable)	\$	\$	\$	\$	\$	\$	\$
Multiply by Applicable Tax Rate*	\$	\$	\$	\$	\$	\$	\$
Total Tax Liability	\$	\$	\$	\$	\$	\$	\$

* Enter appropriate tax rate, see below. Full tax rates apply to imported wine in bond.

GRAND TOTAL OF TAX LIABILITY \$ _____

<i>Penal sum of Bonds (27 CFR 24.148)</i>	
<u>Tax Liability</u>	<u>Penal Sum of Bond</u>
\$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 Rates</u>	
<u>Alcohol Content</u>	<u>Tax per Gallon</u>
Less than 14%	\$1.07*
14 - 21%	\$1.57*
21 - 24%	\$3.15*
Naturally Sparkling	\$3.40
Artificially Carbonated	\$3.30*
Hard Cider	\$0.226**
*\$0.90 credit for small winery producing not more than 150,000 gallons per year. Decreasing credit rates for winery producing up to 250,000 gallons per year. **\$0.056 for hard cider.	

FORM 5120.36 SPECIFIC INSTRUCTIONS

COMPLETE ON A SEPARATE SHEET OF PAPER

Read and follow each item carefully.

1. **SERIAL NUMBER.** Serial #1
2. **NAME AND ADDRESS.** Give name and address of winery. If a rural address, give the name of the county, road or highway on which the premises is situated, nearest post office and approximate distance and direction.
3. **BUSINESS ORGANIZATION.** If already on file, reference premises. If not, identify type of business organization, e.g., sole owner, partnership, corporation, and the persons having an interest in the business. Give percentages of ownership. Corporations should address (a) through (e). Partnerships should address (a).
4. **WINE PREMISES.** Describe each wine premises building as to size, construction and use. Buildings not used for the wine operations will be described only as to size and use. If the wine premises consist of a partial building, rooms or floors, each will be described separately. Description should be in feet and inches, to readily define the boundary of the wine premises. Means of ingress and egress from the wine premises to adjoining portions will be described. Be sure to highlight the bonded areas with "hash marks" or in red. Describe security. Describe any taxpaid wine premises at the wine premises and the means used to segregate and identify taxpaid wine from untaxpaid wine. If none state, "there will be no taxpaid wine at the premises". Describe any alternating areas. If none state, "there will be no alternating areas". A drawing is desirable.
5. **DISCLOSURE.** If this is a bonded winery, state "Not applicable".
6. **TRADE NAME.** List each trade name to be used in connection with the wine operations. Certify that each trade name has been registered with the appropriate state or local office.
7. **SPIRITS OPERATIONS.** Describe any operation which will involve the used of spirits. If none, state, "None".
8. **BONDS AND PERMITS.** Give the amount of the bond and type of bond i.e. surety, cash or T-note. Give the name of the surety company. NOTE – If cash collateral you will need a modified wine bond form.
9. **VOLATILE FRUIT-FLAVOR CONCENTRATE OPERATIONS** Describe if applicable. If none, state, "None".
10. **OTHER OPERATIONS.** Describe any other operations not specifically authorized by Part 24 that are to be conducted on the wine premises. These other operations need not be restricted to alcohol-related businesses (i.e., restaurant, gift shop, etc.) If none, state "none".

SAMPLE

ABC Winery
#1
1

Serial

Page

1. Serial Number 1

2. Name and address:

John Doe dba ABC Winery
123 Main Street
Somewhere, MO

3. Business Organization

ABC Winery is a sole-proprietorship owned and operated by John Doe

OR:

ABC Winery is a simple partnership between husband and wife who agree to share the ownership and management equally. Therefore, full authority to sign documents submitted to Alcohol and Tobacco Tax and Trade Bureau is given to each individual whose signature appears below:

Signature Date

Signature Date

4. Wine Premises

The winery is located on a 157 acre farm. Starting at point A, 175 ft east to point B; 150 ft south to point C; 100 ft west to point D; 75 ft north to point E; 75 ft west to point F; 75 ft north to starting point.

The first floor of the building is 5000 sq ft and will be used for producing, storing and selling wine. The second floor is used for offices. The building is a concrete structure with a shingle roof. There are no windows and 2 exterior doors secured with dead bolt locks. Attached is a drawing of the wine premises.

5. Disclosure - Not Applicable

6. Trade Name - ABC Winery. Trade name has been registered with the State of MO

7. Spirits Operations – None

8. Wine Bond has been secured through National Insurance in the amount of \$1000.

9. Volatile Fruit-Flavor Concentrate Operations – None

10. Other Operations - None

NOTE: Label the attached drawing: ABC Winery, SN 1, Page 2

SAMPLE

ABC Winery
#1
1

- Page
- Serial
1. Serial Number 1
 2. Name and address:
ABC Winery, Inc.
dba ABC Winery
123 Main Street
Somewhere, MO 54321
 3. Business Organization – ABC Winery, Inc. organized in the State of Missouri.

John D. Doe, President/Treasurer 50% ownership
321 Elm Street
Somewhere, MO 54321

Jane D. Doe, Vice-President/Secretary 50% ownership
321 Elm Street
Somewhere, MO 54321

(Include copies of organizational or corporate documents i.e. Certificate and/or, Articles of Incorporation, Stock Certificates, By-Laws, Partnership or LLC Operating Agreement)
 4. Wine Premises

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 5. Disclosure - Not Applicable
 6. Trade Name - ABC Winery. Trade name has been registered with the State of MO
 7. Spirits Operations – None
 8. Wine Bond has been secured through National Insurance in the amount of \$1000.
 9. Volatile Fruit-Flavor Concentrate Operations – None
 10. Other Operations - None

NOTE: Label the attached drawing: ABC Winery, SN 1, Page 2