



DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU  
SCIENTIFIC SERVICES DIVISION  
WASHINGTON, DC 20220

**OFFICIAL METHOD — SSD:TM:406**

**Carbohydrates in Low Solids Distilled Spirits**

**Scope and Application**

This method is used to determine the carbohydrate content of distilled spirits containing solids less than or equal to 0.6g/100mL. TTB Procedure 2004–1 requires that all Alcohol Facts Labels include a statement of average analysis for calories, fat, carbohydrate, and protein.

This method is designed to determine the total carbohydrate by difference as set forth in the FDA food nutrition labeling regulation at 21 CFR 101.9(c)(6), which reads in part: "Total carbohydrate content shall be calculated by subtraction of the sum of the crude protein, total fat, moisture, and ash from the total weight of the food. This calculation method is described in A. L. Merrill and B. K. Watt, "Energy Value of Foods—Basis and Derivation," USDA Handbook 74 \* \* \*." (See the "References" section below for a link to this handbook).

For alcohol beverage products, moisture is the principle component by weight. Because the solids content is typically only a few percent, a small error in the moisture determination would result in a large error in the carbohydrate calculation. The presence of alcohol within the liquid fraction causes additional complications. Therefore, it is better to rearrange the above equation to state:

$$\textit{Total carbohydrate by difference} = \textit{total solids} - \textit{protein} - \textit{fat} - \textit{ash}.$$

For products under the scope of this method, fat and protein are not expected. Therefore, the calculation of total carbohydrate for low solids distilled spirits is as follows:

$$\textit{Total carbohydrate by difference} = \textit{total solids} - \textit{ash}.$$

Regulatory Tolerances

The tolerance limits established by TTB Procedure 2004–1 are as follows:

The statements of carbohydrate and fat content on labels or in advertisements for alcohol beverages will be considered acceptable as long as the carbohydrate and fat content, as determined by TTB analysis, are each within a reasonable range below the labeled or advertised amount (within good

manufacturing practice limitations) but must not be more than 20% above the labeled or advertised amount.

The label expression required is as follows:

A statement of the number of grams of total carbohydrates in a serving must be expressed to the nearest tenth of a gram, except that if a serving contains less than 1 gram, the statement “Contains less than 1 gram” or “less than 1 gram” may be used as an alternative, or if the serving contains less than 0.5 gram, the content may be expressed as zero.

By definition, these products cannot contain more than 0.3 g of carbohydrate/serving.

### **Equipment**

The equipment required is determined by the methods used to determine solids and ash content.

### **Reagents, Sample Preparation and Handling**

The reagents, sample preparation and handling required are determined by the methods used to determine solids and ash content.

### **Procedures**

1. Determine the specific gravity of the distilled spirit product using a digital density meter as outlined in AOAC 982.10.
2. Determine the solids using AOAC OMA 920.47 in units of g/100mL.
3. Determine the ash using AOAC OMA 920.48 in units of g/100mL.

### **Quality Control**

The quality control measures required are determined by the methods used to determine solids and ash content.

### **Calculations**

Carbohydrate g/1.5 oz serving = 0.44 x (total solids – ash).

Where: 1.5 oz serving = 44 mL.

## Reporting Results

Report carbohydrates to one decimal place, i.e. XX.X/1.5 fl.oz.

## Safety Notes

None.

## References

- TTB Procedure 2004–1.
- ATF Ruling 80–3.
- 21 CFR 101.9.
- A. L. Merrill and B. K. Watt, “Energy Value of Foods—Basis and Derivation,” USDA Handbook 74; (Available online at: <http://www.nal.usda.gov/fnic/foodcomp/Data/Classics/ah74.pdf>).
- Official Methods of Analysis, 17<sup>th</sup> Edition, 2002; Horowitz; AOAC International, Maryland.