



# Announcement

December 7, 2012

## **Small Brewers Bond Reduction Temporary Rule and Notice of Proposed Rulemaking**

On December 7, 2012, TTB issued a temporary rule ([TTB T.D.-109](#)) to amend its regulation that sets forth the penal sum for a brewer's bond where the excise tax liability of the brewer is reasonably expected to be not more than \$50,000 in the current calendar year and the brewer was liable for not more than \$50,000 in such taxes in the preceding calendar year. For a period of three years, the penal sum of the required bond will be \$1,000 for such brewers who file excise tax returns and remit taxes quarterly.

In a corresponding notice of proposed rulemaking (NPRM; [Notice No. 131](#)), TTB proposes to adopt the \$1,000 penal sum amount for the brewer's bond as a permanent regulatory change. The NPRM also proposes amendments to 27 CFR part 25 to require that such brewers file Federal excise tax returns and payments quarterly, as well as submit reports of operations quarterly. In the NPRM, TTB also seeks comments on how TTB could modify 27 CFR part 25 to reduce the burden on brewers, and, at the same time, meet all statutory requirements and protect the revenue.

You may view the temporary rule, the NPRM, and any comments TTB receives on the NPRM within [Docket No. TTB-2012-0006](#) at [Regulations.gov](#); a direct link to that docket is posted on the TTB website's [Beer NPRM page](#). To submit comments electronically, use the Regulations.gov [comment form for Notice No. 131](#). To submit comments by postal mail or hand delivery, see the instructions included within [Notice No. 131](#). Comments are due on or before February 5, 2013.

*On December 13, 2012, we revised this announcement to more accurately reflect the text of TTB T.D.-109.*