

**Things to Know When Filing a
BREWER'S NOTICE
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:

What is your Business Name?

If your business is a:	Your business name is:
Sole Owner	Your (the owner's) 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 notice 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 is it mailed?

Mail the application/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 open for business?

You may file your application within 95 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 brewer's 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.

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 it is not required, then you must give a statement to that effect.

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: Instructions for paying excise taxes will be reviewed with you by an investigator or included with your issued permit or approved brewer's notice.

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.

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.

Does TTB have right of entry to my premises?

Yes. Any TTB officer may enter your premises (including your storage area) during business hours to examine records or other documents, including inventory, which are required to be kept or stored on the premises.

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

You can file for label approval after your brewer's notice has been approved by TTB. Upon approval of your notice, you can file electronically by accessing the TTB website at www.colasonline.gov/colasonline, or call the Alcohol, Labeling, and Formulation Division 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 form TTB F 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 form TTB F 5100.24, and you must attach to the application a contract, or a letter of intent, with a foreign supplier in order for your application to be processed. It is required that the letter of intent be on the foreign supplier's letterhead, signed by the supplier, and state that they intend to supply you with their alcohol products in the U.S. pending all approvals.

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. Additional documents will also be required. Please contact the NRC for further information.

Do I need to obtain a bond?

You must have an acceptable bond before we will approve your brewer's 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.