

2009 TTB Expo Presentation

Qualification as a Bonded Wine Premises

Presented by
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National Revenue Center



Types of Applications

- Bonded Winery (BWN)
- Bonded Wine Cellar (BWC)
- Taxpaid Wine Bottling House (TPWBH)
- Vinegar Plant (VP)
- Volatile Fruit-Flavor Concentrate Plant (FCP)

Overview

- Original Qualification
- TTB Screening and Investigative Process
- Presentation Referrals

Statistics

- 6,354 active bonded wineries and/or bonded wine cellars (as of 12/31/2008)
- 1,104 original applications received in 2008
- 5,517 amendments received in 2008
- 14 wine application Specialists at the National Revenue Center (NRC)

Laws

- Internal Revenue Code (IRC):
 - Subtitle E – Alcohol, Tobacco, and Certain other Excise Taxes
 - Chapter 51 – Distilled Spirits, Wines, and Beer
 - Subchapter F – Bonded and Taxpaid Wine Premises

http://www.access.gpo.gov/uscode/title26/subtitlee_chapter51.html

- Federal Alcohol Administration Act (FAA Act)

IRC Regulations

- **Part 24 – Wine**
- Part 27 – Importing
- Part 28 – Exporting
- Part 31 – Wholesaling

FAA Act Regulations

- **Part 1 – Basic Permits**
- **Part 4 – Labeling**
- Part 6 – Tied House
- Part 8 – Exclusive Outlets
- Part 9 – AVAs
- Part 10 – Commercial Bribery
- Part 11 – Consignment Sales
- Part 12 – Foreign Nongeneric...
- Part 13 – Labeling Proceedings
- Part 16 – Health Warning Statement

Required Forms

- TTB F 5120.25 – Application to Establish and Operate Wine Premises (27 CFR 24.109, 24.111)
- TTB F 5100.24 – Application for Basic Permit under the Federal Alcohol Administration Act (27 CFR 24.106 and 27 CFR 1.25)
- TTB F 5120.36 – Wine Bond (27 CFR 24.146)
- TTB F 5000.29 – Environmental Information
- TTB F 5000.30 – Supplemental Information on Water Quality Considerations

Additional Required Information

- Organizational Information (27 CFR 24.110):
 - Articles of incorporation or organization
 - LLC documents
 - Operating or partnership agreements
- Signing Authority:
 - TTB F 5000.8, Power of Attorney (27 CFR 24.116 and 27 CFR 1.30)
 - TTB F 5100.1, Signing Authority for Corp. Officials
 - Meeting minutes or resolution
- Diagram of Winery

Why Do I Have to Complete and File all These Forms?

- The purpose of each form is to identify:
 - The applicant
 - The nature, location, and extent of the premises and the specific type or types of operations to be conducted on the premises

TTB F 5120.25

- Application to Establish and Operate Wine Premises — Purpose:
 - To determine the eligibility of the applicant to register the wine premises

TTB F 5120.25 (Continued)

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) APPLICATION TO ESTABLISH AND OPERATE WINE PREMISES <i>(See Instructions on next page)</i>		OMB No. 1513-0009 (10/30/2009)
		1. SERIAL NUMBER 1
		2. DATE 01/31/2008
		3. REGISTRY NUMBER BWN-KY-
4. TO DIRECTOR, NATIONAL REVENUE CENTER ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) 550 Main St, Ste 8002 Cincinnati, OH 45202-5215	5. APPLICATION IS MADE TO OPERATE <i>(Check one only)</i> <input checked="" type="checkbox"/> BONDED WINERY <input type="checkbox"/> BONDED WINE CELLAR <input type="checkbox"/> TAX PAID WINE BOTTLING HOUSE	
6. NAME AND PRINCIPAL BUSINESS ADDRESS OF APPLICANT <i>(Name and street, city, county, State, and ZIP Code)</i> Wildcat Cove Winery, LLC PO Box 23 Versailles, KY 42063 Fayette County	7. ADDRESS <i>(If different from address in Item 6)</i> 35 Vineyard Lane Versailles, KY 42063 Fayette County	
PHONE # 502-222-2222 EINH 99-9999999	PHONE # 502-111-1111	
8. PURPOSE FOR WHICH FILED <i>(Such as original establishment, trade name change, alteration of premises)</i> Original Establishment of Bonded Winery		
9. APPLICATION FORM AND ATTACHED DOCUMENTS This application includes: (1) this form, (2) the papers and documents which are being submitted for the first time, and which are listed in Items 9A and 9B, (3) the current papers and documents of the latest approved TTB F 5120.25 Serial No. _____, which are listed in Items 9A-1 and 9B-1; and (4) the supporting organizational documents filed in connection with another establishment but incorporated in this application by reference, and listed below in Item 9C.		
9A. PAGES ATTACHED TO THIS FORM 2 NUMBERS 1,2	9A-1. PAGES FROM CURRENT APPROVED TTB F 5120.25 NUMBERS	
9B. ORGANIZATIONAL DOCUMENTS ATTACHED TO THIS FORM <i>(List each document)</i> LLC Articles of Organization LLC Operating Agreement	9B-1. ORGANIZATIONAL DOCUMENTS FILED WITH PRIOR APPROVED TTB F 5120.25 <i>(List each document)</i>	
9C. ORGANIZATIONAL DOCUMENTS FILED IN CONNECTION WITH ANOTHER ESTABLISHMENT BUT INCORPORATED IN THIS APPLICATION BY REFERENCE <i>(List each document, and show the name or plant number under which filed)</i> N/A		
10. IF NOT APPLYING AS A BONDED WINERY, WOULD YOU AGREE TO HAVE YOUR NAME LISTED IN A TTB PUBLICATION? <input type="checkbox"/> YES <input type="checkbox"/> NO		
UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS APPLICATION AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT, AND COMPLETE.		
11. SIGNATURE _____ FOR TTB USE ONLY	12. TITLE Managing Member	
APPLICATION IS <input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED	EFFECTIVE DATE	
SIGNATURE AND TITLE OF TTB OFFICIAL, ALCOHOL AND TOBACCO TAX AND TRADE BUREAU _____	DATE	
TTB F 5120.25 (4/2007)		

GENERAL INSTRUCTIONS	
1. Each person desiring to conduct the operations of a bonded wine cellar, a bonded winery, or a taxpaid wine bottling house must file this application, in duplicate, with the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau (TTB), at the address in Item 4.	
2. The application information required will be on letter-sized paper with each attached page identified with the name of the applicant, the serial number of	
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <h2 style="margin: 0;">Specific Instructions</h2> </div>	
3. DISCLOSURE. If this application is not for a bonded wine premises in which production operations will be conducted and, thus a Federal Alcohol Administration Act basic permit is not required, would you agree to the listing of your name in a TTB publication which may be distributed to the general public upon request? A "no" response will have no effect on the consideration of this application. Under 26 U.S.C. 6103, you have a legal right not to give this release.	
4. TRADE NAME. List each trade name to be used in connection with the wine operations. If State or local law requires registration, certify that each trade name is registered. State the operating name if other than the name in Item 6. If a trade name is listed in any basic permit issued, such trade name is not required to be included in this application.	
5. SPIRITS OPERATIONS. Describe any operation which will involve the use of spirits.	
6. BONDS AND PERMITS. With respect to this application, list all basic permits and bonds (including those filed with this application) showing the name and the surety for each bond.	
7. VOLATILE FRUIT-FLAVOR CONCENTRATE OPERATIONS. For volatile fruit-flavor concentrate producers, submit a step-by-step description of the production process, commencing with obtaining the juice through each step of the process to removal of the concentrate from the system. For production of high-proof concentrate (more than 24 percent alcohol), indicate any step in the process at which the spirits are potable. Include the maximum quantity in gallons of fruit and volatile fruit-flavor concentrate produced in 24 hours, the maximum and minimum fold, and the maximum percent of alcohol in the concentrate for each kind of fruit used.	
8. OTHER OPERATIONS. Describe any other operations not specifically authorized by Part 24 that are to be conducted on the wine premises. This must include a list of the premises and any major equipment used, and a statement as to the relationship, if any, of the operation to the wine operations. These other operations need not be restricted to alcohol-related businesses.	
SPECIFIC INSTRUCTIONS	
Item 1. SERIAL NUMBER. Applications on this form must be serially numbered, commencing with serial number 1 for original establishment, and continuing in sequence for each subsequent application. Applications for a taxpaid wine bottling house will be filed separately and likewise begin with serial number 1.	
Item 6. NAME AND ADDRESS. The address must be stated as explicitly as possible with a ZIP Code. If located in a city, the numbered street address and the name of the city will be given. If a rural address, give the name of the county and nearest post office, with the approximate distance and direction there from, including the name or number of the road or highway on which situated.	
ATTACHED STATEMENTS AND DOCUMENTS	
1. BUSINESS ORGANIZATION. If already on file with TTB for another premises, only reference that premises (§ 24.109(k)). If not, attach a statement of the type of business organization, e.g., sole owner, partnership, corporation, and of the persons having an interest in the business, supported by the following:	
For corporations:	
(a) Corporate charter or certificate of corporate existence or incorporation.	
(b) Names and addresses of officers and directors.	
(c) Certified extracts of minutes authorizing certain individuals to sign.	
(d) Statement showing the number of shares of each class of stock, authorized and outstanding, and the voting rights of the respective owners or holders.	
(e) Statement of interest. Names and addresses of the 10 persons having the largest ownership or other interest in each class of stock, and nature and amount of the stockholding or other interest of each, whether the interest appears in the name of the interested party or in the name of another party. The Director, National Revenue Center may request the names of interested persons if the applicant corporation is wholly owned or controlled by another corporation.	
For partnerships:	
(a) True copies of articles of partnership, if any, and of the certificate of partnership where required to be filed by local authority.	
2. WINE PREMISES. Describe each tract of land comprising the wine premises. Description must be by directions and distances, in feet and inches, with sufficient particularity to enable ready examination of the boundary of the wine premises. Describe the means employed to afford security of the wine premises. Describe any taxpaid wine premises at the wine premises and the means used to segregate and identify taxpaid wine from untaxpaid wine. Describe any alternating areas. Each wine premises building must be described as to size, construction, and use. Buildings not used for the wine operations must be described only as to size and use. If wine premises consists of a partial building, rooms or floors, each must be described separately. Means of ingress and egress from the wine premises to adjoining portions must be described.	
PAPERWORK REDUCTION ACT NOTICE	
This request is in accordance with the Paperwork Reduction Act of 1995. This information collection is used by TTB to determine if the applicant is eligible to receive a wine premises permit. The information is required to obtain a benefit.	
The estimated average burden associated with this collection of information is 15 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to Reports Management Office, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.	
An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.	
TTB F 5120.25 (4/2007)	

Attached Statements and Documents

Sample

Wildcat Cove Winery LLC
35 Vineyard Lane
Versailles, KY 42063
January 31, 2008

Serial Number 1
Page 1 of 2

1. **Business Organization** – Wildcat Cove Winery LLC is a two member limited liability company organized in the Commonwealth of Kentucky. Attached are our Articles of Organization and Operating Agreement.

2. **Wine Premises**

Description of Premises: the premises are located at the above address and consist of 157 acres under county assessor's parcel number 915-000-007-3 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 bonded premises encircle the building and provide a bonded area outside for daily operations. 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.

Security: the premises are equipped with dead bolt locks, a motion censored alarm system as well as fire and burglar alarms.

Taxpaid Premises: With this application we elect to establish the entire premises as taxpaid storage. All taxpaid wine will be marked with placards. Attached is a drawing of the wine premises.

3. **Disclosure - Not Applicable**

4. **Trade Name** – Wildcat Cove Winery will be our DBA. Wildcat Cove and Wildcat will be our bottling trade names. All names have been registered as fictitious business names with the Commonwealth of Kentucky.

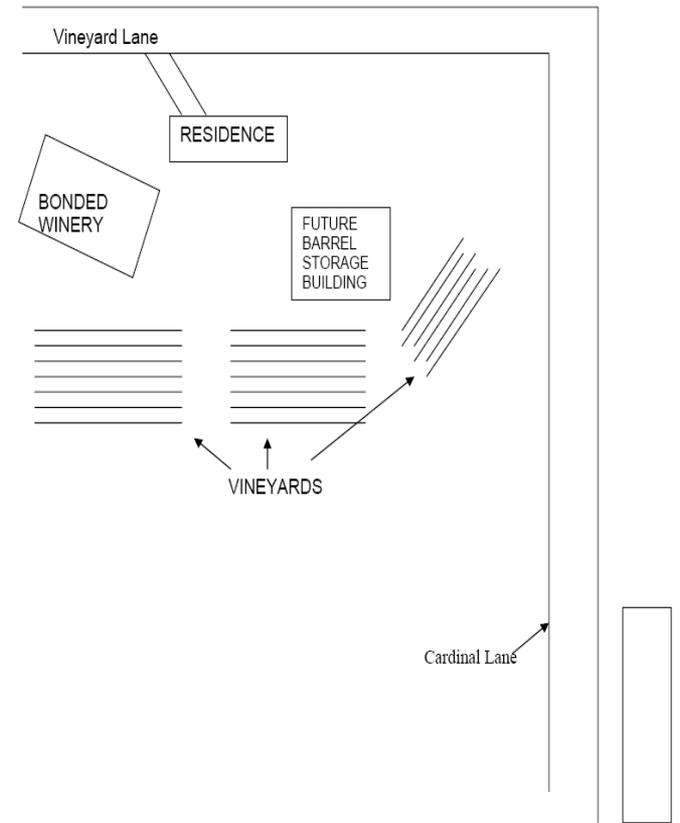
5. **Spirits Operations** – None

6. **Bonds** - Wine Bond has been secured through My Old Kentucky Home Insurance in the amount of \$5000.

7. **Volatile Fruit-Flavor Concentrate Operations** – None

8. **Other Operations** - None

Wildcat Cove Winery LLC
Serial number 1
Page 2



Helpful Hints

- When completing TTB F 5120.25:
 - Verify you are using the most current form.
 - Principal name on all forms must appear exactly as it is registered with the State on your organizational documents.
 - Submit the information required by the eight “Attached Statements and Documents” on the reverse of the form.
 - Item 9A should reflect the number of pages required to address the attached statements and documents including a diagram of the winery.

TTB F 5100.24

- Application for Basic Permit Under the FAA Act — Purpose:
 - For Bonded Wineries only
 - To determine the eligibility of the applicant to obtain a basic permit
 - Proposed operations not in violation of State law
 - Likely to commence operations in reasonable time
 - No involved party with alcohol related misdemeanor within 3 years
 - No involved party with any felony within 5 years

TTB F 5100.24 (Continued)

OMB NO. 1513-0018 (07/31/2008)

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
APPLICATION FOR BASIC PERMIT UNDER THE FEDERAL ALCOHOL ADMINISTRATION ACT

1. FULL NAME AND PREMISES ADDRESS
Wildcat Cove Winery LLC
35 Vineyard Lane, Versailles, KY 42063, Fayette County

2. MAILING ADDRESS (If different from premises address)
PO Box 23, Versailles, KY 42063, Fayette County

3. EMPLOYER IDENTIFICATION NUMBER (EIN)
(Social Security number is not acceptable)
99-999999

4. OPERATING NAME (DBA), if any
Wildcat Cove Winery

5. LABELING TRADE NAME(S), if any
Wildcat Cove, Wildcat

TELEPHONE NUMBER 502-111-2222
State in which organized for Corporations and Limited Liability Companies (LLC):

6. BUSINESS(ES) TO BE CONDUCTED AT PREMISES ADDRESS (Check applicable boxes)

a. DISTILLED SPIRITS PLANT (BEVERAGE)
 DISTILLING
 WAREHOUSING AND BOTTLING DISTILLED SPIRITS
 PROCESSING (RECTIFYING) DISTILLED SPIRITS AND WINE

b. BONDED WINE PREMISES
 PRODUCING AND BLENDING WINE
 BLENDING WINE

c. IMPORTING INTO THE UNITED STATES
 DISTILLED SPIRITS
 WINE
 MALT BEVERAGES

d. PURCHASING FOR RESALE AT WHOLESALE
 DISTILLED SPIRITS
 WINE
 MALT BEVERAGES

or while so engaged, sell, offer, or deliver for sale, contract to sell, or ship in interstate or foreign commerce the alcoholic beverages so distilled, imported, rectified, blended or bottled, warehoused and bottled, impured or purchased for resale at wholesale.

7. REASON FOR THE APPLICATION
a. NEW BUSINESS
Anticipated start date ASAP

b. CHANGE IN CONTROL (Actual or legal)
 Submit Basic Permit(s) with this application.
Date of Change _____

c. CHANGE IN OWNERSHIP
Date of Change _____
Name, address and permit number(s) of predecessor _____

8. OWNER INFORMATION (List sole owner, all general parties, LLC members/managers, corporate officers and directors, and shareholders with more than 10% voting stock. Each listed person must also furnish the information in Item 9.)

NAME	TITLE	% VOTING/STOCK/INTEREST (If applicable)	INVESTMENT IN BUSINESS (Item 6)	SOURCE OF FUNDS INVESTED (savings, loans, gift or specify other)
Whine Maker	Managing Member	50%	\$6,000.00	Earned Income & Savings
Sharon Maker	Member	50%	\$6,000.00	Earned Income & Savings
				Kentucky National Bank
				Lexington, Ky

IF APPLICANT IS ACTUALLY OR LEGALLY CONTROLLED BY PERSONS OR BUSINESSES NOT IDENTIFIED ABOVE, PROVIDE ON A SEPARATE SHEET INFORMATION (as specified for item 9) FOR EACH PERSON OR BUSINESS AND STATE THE EXTENT AND MANNER OF THE CONTROL. BUSINESSES SHOULD INCLUDE THEIR EIN.

9. COMPLETE FOR EACH PERSON LISTED IN ITEM 8.

a. FULL GIVEN NAME
Whine Robert Maker

b. DATE AND PLACE OF BIRTH
01/01/1959 Lex. KY

c. SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER
111.22.3333

d. ARE YOU A U.S. CITIZEN?
 YES NO

e. MALE FEMALE

f. OTHER NAMES USED (Maiden name, nicknames, etc.)
n/a

g. RESIDENCE(S) OVER THE LAST FIVE YEARS
35 Vineyard Lane, Versailles, KY 42063

TTB F 5100.24 (5/2005)

a. FULL GIVEN NAME
Sharon Beth Malzer

b. DATE AND PLACE OF BIRTH
06/01/1960 Lex. KY

c. SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER
222-33-4444

d. ARE YOU A U.S. CITIZEN?
 YES NO

e. MALE FEMALE

f. OTHER NAMES USED (Maiden name, nicknames, etc.)
Sharon Beth Smith

g. RESIDENCE(S) OVER THE LAST FIVE YEARS
35 Vineyard Lane, Versailles, KY 42063

a. FULL GIVEN NAME

b. DATE AND PLACE OF BIRTH

c. SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER

d. ARE YOU A U.S. CITIZEN?
 YES NO

e. MALE FEMALE

f. OTHER NAMES USED (Maiden name, nicknames, etc.)

g. RESIDENCE(S) OVER THE LAST FIVE YEARS

a. FULL GIVEN NAME

b. DATE AND PLACE OF BIRTH

c. SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER

d. ARE YOU A U.S. CITIZEN?
 YES NO

e. MALE FEMALE

f. OTHER NAMES USED (Maiden name, nicknames, etc.)

g. RESIDENCE(S) OVER THE LAST FIVE YEARS

a. FULL GIVEN NAME

b. DATE AND PLACE OF BIRTH

c. SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER

d. ARE YOU A U.S. CITIZEN?
 YES NO

e. MALE FEMALE

f. OTHER NAMES USED (Maiden name, nicknames, etc.)

g. RESIDENCE(S) OVER THE LAST FIVE YEARS

10. HAS THE APPLICANT OR ANY PERSON LISTED FOR ITEMS 8 OR 9 EVER BEEN DENIED A PERMIT, LICENSE OR OTHER AUTHORIZATION TO ENGAGE IN ANY BUSINESS TO MANUFACTURE, DISTRIBUTE, IMPORT, SELL OR USE ALCOHOL PRODUCTS (beverage or nonbeverage) BY ANY GOVERNMENT AGENCY (Federal, State, local or foreign) OR HAD SUCH PERMIT, LICENSE OR OTHER AUTHORIZATION REVOKED, SUSPENDED OR OTHERWISE TERMINATED?
 YES. State details of each event on a separate sheet. NO

11. HAS THE APPLICANT OR ANY PERSON LISTED FOR ITEMS 8 OR 9 EVER BEEN ARRESTED FOR, CHARGED WITH, OR CONVICTED OF ANY CRIME UNDER FEDERAL, STATE OR FOREIGN LAWS other than traffic violations or convictions that are not felonies under Federal or State law.
 YES. State details of each event on a separate sheet. NO

TTB MAY REQUIRE additional information to process this application. If you are applying for a basic permit to operate a distilled spirits plant or bonded wine premises, you must also file additional forms and information required under the Internal Revenue Code. **OPERATION WITHOUT A PERMIT.** Criminal and administrative actions may be taken against persons engaged in a business listed in Item 6 of this form if it is not conducted pursuant to an FAA Act basic permit.

APPLICANT'S AFFIRMATION. Under penalties of perjury, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief, it is true, correct and complete. The applicant will immediately notify the TTB official with whom this application is filed of any change in ownership, management, or control of the applicant (in the case of a corporation, any change in the officers, directors, or persons holding 10 percent or more of the corporate stock). The business for which this application is made does not violate the law of the State in which the business will be conducted. In addition, if this application is approved, the applicant will conduct operations within a reasonable period of time and maintain such operations in conformity with Federal law.

12. APPLICANT'S SIGNATURE (Sole owner, partner, corporate officer, LLC member or manager, or if designated agent, submit TTB F 5000.6)
Whinemaker@yahoo.com

13. TITLE OF PERSON SIGNING
Managing Member

14. DATE
01/31/2008

15. E-MAIL (INTERNET) ADDRESS (optional):
Whinemaker@yahoo.com

TTB F 5100.24 (5/2005)

Helpful Hints

- When completing TTB F 5100.24:
 - You must list all officers, directors, members, managers, and shareholders with more than 10% voting stock in Item 8 and complete Item 9 for each (including SSNs).
 - Investment in Business must be a dollar amount.
 - Source of Funds must be completed and must include the name, city, and State of your banking institution.
 - Verification of registration for trade names or operating names must be included.
 - E-mail address should be included.

TTB F 5120.36

- Wine Bond — Purpose:
 - To cover the liability for excise taxes imposed by the IRC on wines produced or received, in transport, exported but not certified, and any wine unaccounted for; the liability also applies to spirits and volatile fruit-flavor concentrate, or other commodities subject to tax

TTB F 5120.36 (Continued)

OMB No. 1513-0009 (10/31/2009)	
DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) WINE BOND <i>(Print this form as a 2-sided document. Submit duplicate originals. See additional instructions on page 3.)</i>	REGISTRY NUMBER _____ EFFECTIVE DATE _____
PRINCIPAL/OBLIGOR NAME AND PREMISES ADDRESS <i>(Number, Street, City, State, ZIP Code)</i>	PRINCIPAL/OBLIGOR MAILING ADDRESS <i>(If different than Premises Address)</i>
BOND KIND <i>(Select only one)</i> <input type="checkbox"/> ORIGINAL <input type="checkbox"/> STRENGTHENING <input type="checkbox"/> SUPERSEDING	
EIN: _____	
BOND COVERAGE <i>(Select applicable box(es))</i> <input type="checkbox"/> OPERATIONS \$ _____ <input type="checkbox"/> DEFERRAL \$ _____ TOTAL PENAL SUM \$ _____	
<i>*Total Penal Sum equals OPERATIONS plus DEFERRAL Coverage on this bond. Deposited collateral must also equal Total Penal Sum.</i>	
BOND CATEGORY <i>(Select only one category (i.e. "Surety," "Cash," or "Treasury Note/Bond") and complete corresponding items to right of selection.)</i>	
<input type="checkbox"/> SURETY: SURETY NAME _____ BOND NUMBER _____	
<input type="checkbox"/> CASH: CHECK NUMBER(S) <i>(i.e. personal check, cashier's check, money order, etc.)</i> _____	
<input type="checkbox"/> TREASURY NOTE/BOND** TREASURY NOTE/BOND CLISIP NO. _____ TREASURY NOTE/BOND INTEREST RATE _____ % TREASURY NOTE/BOND MATURITY DATE _____ TREASURY NOTE/BOND ISSUE DATE _____	
<small>** This bond is secured by the Treasury collateral (T-Note) described above or by a T-Note resulting from reinvestment of the full proceeds from the T-Note described above. T-Note collateral reinvestment automatically will occur upon maturity, unless the obligor notifies TTB in writing at least 45 days prior to the maturity date that the T-Note proceeds should not be reinvested and the obligor requests this bond be terminated.</small>	
Witness our hands and seals this _____ day of _____, 20____. Signed, sealed, and delivered in the presence of --	
	CORPORATIONS/PARTNERSHIPS, OR LLCs: State in which principal/obligor organized: _____ Impress principal/obligor's corporate or LLC seal or check the checkbox below. <input type="checkbox"/> The corporation/LLC has no seal.
By signing this document you acknowledge and agree to the terms and conditions described on page 2 of this form.	
SURETY NAME _____ SURETY REPRESENTATIVE SIGNATURE _____ SURETY REPRESENTATIVE PRINTED NAME AND TITLE _____	PRINCIPAL/OBLIGOR NAME _____ BY _____ PRINCIPAL/OBLIGOR REPRESENTATIVE SIGNATURE _____ PRINCIPAL/OBLIGOR REPRESENTATIVE PRINTED NAME AND TITLE _____ SIGNATURE, WITNESS 1 <i>(if no seal)</i> _____ SIGNATURE, WITNESS 2 <i>(if no seal)</i> _____
DIRECTOR, NATIONAL REVENUE CENTER APPROVAL: ON BEHALF OF THE UNITED STATES, I APPROVE THE FOREGOING BOND WHICH HAS BEEN EXECUTED IN DUE FORM IN COMPLIANCE WITH THE APPLICABLE LAWS, REGULATIONS, AND INSTRUCTIONS.	
SIGNATURE OF AUTHORIZED OFFICIAL, ALCOHOL AND TOBACCO TAX AND TRADE BUREAU _____	DATE APPROVED _____

TTB F 5120.36 (Continued)

PURPOSE: The above principal/obligor has filed an application to operate, or is operating, the bonded wine cellar or bonded winery specified.

DEFINITIONS: Definitions pertinent to this bond:

PRINCIPAL. The proprietor of the wine premises covered by a surety bond.

OBLIGOR. The proprietor of the wine premises covered by a collateral bond.

COLLATERAL BOND. A bond secured by tangible assets such as cash or United States Treasury Bond or Note.

CONDITIONS: The above principal/obligor and surety (sureties) are bound independently and jointly for payment to the United States in the above amount of lawful money of the United States. In this bond, the terms principal/obligor or surety include the heirs, executors, administrators, successors, and assigns of the principal/obligor or surety. Additional wine bond conditions are below. (If this bond covers only tax deferral, only the wine bond conditions in clauses 1, 2, and 3(a), and the Additional Wine Bond Conditions below will apply.)

BULK WINE WITHDRAWN FROM CUSTOMS CUSTODY: This bond covers the tax, for which the principal/obligor must become liable, on all wine withdrawn from customs custody in bulk containers and transferred to internal revenue bond at a bonded wine premises.

THE PRINCIPAL/OBLIGOR MUST:

- (1) Comply with all requirements of law and regulations, now or hereafter in force, relating to the activities covered by this bond;
- (2) Pay all penalties incurred and fines imposed for violations of law or regulations, now or hereafter in force, relating to the activities covered by this bond;
- (3) (a) Pay all taxes (including any penalties and interest in respect of failure to file a timely return or to pay such tax when due) on wine removed from bonded premises;
- (b) Provided, that up to \$500 of the operations coverage of a \$1,000 bond (\$1,000 operations coverage of a bond of \$2,000 or more) may be applied to taxes that have been determined, but not paid on wine removed from premises;
- (4) Pay all taxes (including any penalties and interest) for which the principal/obligor may become liable with respect to the operation of the bonded wine premises. Whether the transaction or operation on which liability is based occurred on or off the bonded wine premises, and on all wine, spirits, and volatile fruit-flavor concentrate, or any other commodity subject to tax under 26 U.S.C. Chapter 51, in transit to, or on the bonded wine premises;
- (5) Comply with all requirements now or hereafter in force, pertaining to all wine or wine spirits received at, removed from, or returned to the bonded premises free of tax;
- (6) With respect to wine withdrawn from the bonded wine premises without payment of tax as authorized by law (a) comply with all requirements of law and regulations,

now or hereafter in force relating thereto; and (b) as to the said wine or any part thereof withdrawn, for example, for exportation or for use on vessels or aircraft, or for transfer to a foreign-trade zone, or for transfer to a Customs Bonded Warehouse (CBW), and not exported, used or transferred, or otherwise lawfully disposed of or accounted for, pay the tax imposed thereon by law, now or hereafter in force, together with penalties and interest, and

- (7) As the proprietor of an adjacent wine vinegar plant, pay all taxes, now or hereafter in force (including any penalties or interest), for which the principal/obligor may become liable with respect to the operation of the wine vinegar plant, and all wine now or hereafter in transit or on the premises of the wine vinegar plant.

ADDITIONAL WINE BOND CONDITIONS

CHANGE OF PREMISES: All stipulations, covenants, and agreements of this bond will extend to and apply to any change in the business address of the wine premises, the extension or curtailment of the premises, including the buildings thereon, or any equipment or any other change which requires the principal/obligor to file a new or amended application or notice, except where the change constitutes a change in the proprietorship of the business, or in the location of the premises. Further, this bond will continue in effect whenever operation of the wine premises is resumed from time to time following suspension of operations by an alternate proprietor.

TREASURY COLLATERAL BONDS: If this bond is filed as a collateral bond secured by a Treasury Note or Bond in an approved Department of the Treasury holding account, this bond is secured by the Treasury collateral identified on the face of the bond and any Treasury collateral resulting from rollover of the previous Treasury collateral. The Treasury collateral identified in this bond will automatically roll over upon maturity unless the obligor notifies the National Revenue Center at least 45 days prior to maturity.

DEFAULT: If the Principal/Obligor of a surety bond fails to fulfill any of the terms or conditions of this bond, the United States may seek compensation and pursue its remedies independently from either the principal/obligor or surety, or jointly from both. The surety hereby waives any right or privilege it may have of requiring, upon notice, or otherwise, that the United States will first commence action, intervene in any action of any nature whatsoever already commenced, or otherwise exhaust its remedies against the principal/obligor.

If the Obligor of a collateral bond fails to fulfill any of the terms or conditions of this bond, the United States may apply any outstanding tax liability (including any penalties or interest) against the collateral deposited.

EFFECTIVE DATE: If accepted by the United States, the bond will be effective according to its terms on and after the date without notice to the obligors. Provided, that if no effective date is inserted in the space provided, the date of execution will be the effective date of the bond.

Alterations made on this bond before and after execution were made with the consent of the Principal _____ and Surety _____ OR Obligor _____.

INSTRUCTIONS

1. File duplicate original bonds with the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215.
2. The name, including the full given name, of each party to the bond will be given in the heading, and each party must sign the bond with such party's signature, or the bond may be executed in the party's name by an empowered attorney-in-fact.
 - a. In the case of a partnership, the partnership name, followed by the names of all its partners will be given in the heading. In executing the bond, the partnership name will be typed or written followed by the word "by" and the signatures of all partners, or the signature of any partner authorized to sign the bond for the firm, or the signature of an empowered attorney-in-fact. The name of the state in which the partnership is organized will be given in the space provided above the signature lines.
 - b. If the principal/obligor is an LLC, the LLC name will be given in the heading. In executing the bond, the LLC name will be typed or written followed by the word "By" and the signature and title of the managing member, any member authorized to sign the bond for the LLC, or an empowered attorney-in-fact. The name of the state in which the LLC is organized will be given in the space provided above the signature lines.
 - c. If the principal/obligor is a corporation, the heading will give the corporate name, the address of the principal business office, and the address of the premises. The name of the state in which the corporation is organized will be given in the space provided above the signature lines. The bond will be executed in the corporate name, immediately followed by the signature and title of the person authorized to act for the corporation.
3. If the bond is signed by an attorney-in-fact for the principal/obligor, or by one of the members of a partnership, LLC, or association, or by an officer or other person for a corporation, there will be filed with the bond an authenticated copy of the power of attorney, or resolution of the board of directors, or an excerpt of the bylaws, or other document, authorizing the person signing

the bond to execute it for the principal/obligor, unless an authorization has been previously filed with the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, in which event a statement to the effect must be attached to the bond.

4. The signature for the surety will be attested under corporate seal. The signature for the principal/obligor, if a corporation or LLC, also will be attested by seal if the corporation or LLC has a seal. If the corporation or LLC has no seal, that fact will be noted. Each signature will be made in the presence of two persons (except where corporate or LLC seals are affixed), who must sign their names as witnesses.
5. A bond may be given with (a) corporate surety authorized to act as surety by the Secretary of the Treasury, (b) by the deposit of Government obligations. A Government obligation is defined in 31 U.S.C. 9301 as "a public debt obligation of the United States Government and an obligation whose principal and interest is unconditionally guaranteed by the Government." Such obligations include Treasury notes or Treasury bonds, or (c) by cash in the form of a check or similar legal tender made payable to the Alcohol and Tobacco Tax and Trade Bureau for deposit in an approved Department of the Treasury holding account.

Contact the National Revenue Center toll free at 1-877-882-3277 regarding allowable types of collateral.
6. If any alteration or erasure is made in the bond before or after its execution, check the box next to the alteration statement on page 2 and make sure that the Principal and Surety or Sureties OR Obligor initial the statement.
7. The penal sum named in the bond will be in accordance with 27 CFR Part 24.
8. If the bond is approved, a copy will be returned to the principal/obligor.
9. All correspondence about the filing of this form or any subsequent action, including termination, affecting this bond should be directed to the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215 or 1-877-882-3277 (toll free).

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The information is used by the proprietor, or the proprietor and a surety company, as a contract to ensure tax payment. The information requested is required to obtain a benefit and is mandatory by statute (26 U.S.C. 5172).

The estimated average burden associated with this collection of information is 1 hour per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.

Helpful Hints

- When completing TTB F 5120.36:
 - Be sure to include correct EIN.
 - Be sure to sign the bond.
 - Impress the corporate seal (if one exists).
 - Be sure that any required witness signatures are added to the bond.

Changes to the Bond

- The NRC can make corrections to bond forms in certain circumstances.
- These changes / additions / deletions will require a signed Correction Permission Statement from the principal (and surety if applicable).
- The statement can be faxed.

Correction Permission Statement

Correction Permission Statement For Surety Bond Principal

By this statement, I hereby grant employees of the National Revenue Center, Alcohol and Tobacco Tax & Trade Bureau, permission to make the following necessary corrections, additions, and deletions to my bond, TTB F 5120.36, Wine Bond, with an execution date of January 31, 2007 and an effective date of January 31, 2007.

Items to be corrected / added / deleted:

1. Insert EIN 99-9999999

Principal Name: Winery
Principal Address: 123 Winery Road
Winery, CA 94555

Name of Person Who Signed the Bond and Is Granting this
Permission: Principal Smith

Signature of Above Individual

Date

Correction Permission Statement For Surety Bond Surety

By this statement, I hereby grant employees of the National Revenue Center, Alcohol and Tobacco Tax & Trade Bureau, permission to make the following necessary corrections, additions, and deletions to my bond, TTB F 5120.36, Wine Bond, with an execution date of January 31, 2007 and an effective date of January 31, 2007.

Items to be corrected / added / deleted:

1. Insert EIN 99-9999999

Principal Name: Winery
Principal Address: 123 Winery Road
Winery, CA 94555

Name of Person Who Signed the Bond and Is Granting this
Permission: Ima Bondwriter, Attorney-in-Fact

Signature of Above Individual

Date

TTB F 5000.29

- Environmental Information — Purpose:
 - To determine any environmental issues pursuant to the requirements of The National Environmental Policy Act (42 U.S.C. 4332)

TTB F 5000.29 (Continued)

OMB No. 1513-0022 (EUG-0206)

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
ENVIRONMENTAL INFORMATION

INSTRUCTIONS

1. **COMPLETION.** Answer all items in full; do not leave blank or "as not applicable" to your activity. The information on all items should relate to the activity in which the Bureau has an interest. If additional space is required for any item, please attach a separate sheet identified by the form number of this form. Your answers are evaluated by the Bureau to determine whether the activity will have a significant effect on the environment. (TTB F 5003.01, Supplemental Information on Water Quality Considerations - Under 33 U.S.C. 1341(a), if also being submitted for your activity, you may make reference to any relevant information given on TTB F 5000.30 for items 6 and 7 of this form.)

2. **FILING.** Submit an original and one copy of this form to the Director, National Revenue Center, 532 Main St., Ste 9032, Cincinnati, OH 45202-6215.

3. **DISPOSITION.** After final action taken on the related application or other document, the copy of this form will be returned to the applicant.

1. Name and Principal Business Address of Applicant	2. Description of Activity in which Alcohol and Tobacco Tax and Trade Bureau Has an Interest	3. Number of Employees
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4. **Location Where Activity is to be Conducted.** (Be specific: Number, Street, City, State, ZIP Code; describe location of building and outside equipment and infrastructure and surrounding environment including other structures, and any dikes, streams, roads, railroad facilities, etc. Maps, photos, or drawings may be provided.)

5. **Heard Power:**

A. Describe types of fuel and power to be used and their sources. If they are to be produced in connection with the proposed activity, estimate type and quantity of fuel to be used for each purpose. (Example: 40 cubic yards of coal for heat; 20 million cu ft of natural gas power generating.)

B. Describe any air pollution control equipment proposed for use in connection with fuel burning equipment, boilers, or incinerators.

6. **Solid Waste:**

A. Describe amount and composition of all solid waste to be generated.

B. Discuss proposed methods of disposal (incineration, open burning, landfill, government or commercial garbage collection, etc.) Specify whether on-site or off-site.

C. Describe any air pollution control equipment proposed for use in connection with any incinerators.

7. **Liquid Waste.** Complete this item irrespective of any certification obtained or compliance with any environmental quality standards of any Federal, State, or local agency having responsibility for environmental protection including any certification under the Federal Water Pollution Control Act.

A. Describe amount and composition of any liquid waste to be generated.

B. Describe proposed method of disposal (Sewer, Aeration, recycling, etc.) Describe any proposed means to monitor quality and characteristics, and any proposed equipment or facilities for treatment or control of liquid waste.

C. Noise. (Describe operations, maintenance activities that are normally associated with the operations, building maintenance, or utilities.)

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THE INFORMATION SHOWN ON THIS FORM AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT, AND COMPLETE. I AGREE THAT COPIES OF THIS FORM MAY BE FURNISHED TO CONCERNED FEDERAL, STATE, AND LOCAL AGENCIES HAVING RESPONSIBILITIES FOR ENVIRONMENTAL PROTECTION AND THAT THE INFORMATION HEREON MAY BE USED IN THE PREPARATION OF AN ENVIRONMENTAL STATEMENT PURSUANT TO THE REQUIREMENTS OF THE NATIONAL ENVIRONMENTAL POLICY ACT, 42 U.S.C. 4332.

9. Date	10. Applicant	11. By (Signature and Title)
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Alcohol and Tobacco Tax and Trade Bureau Determination of Effect. After consideration of all available environmental information relevant to the proposed activity, it is determined that:

The conduct of the activity described in item 2, pursuant to issuance or approval of this _____, (Specify whether application, bond, permit, license, etc.)

will will not significantly affect the environment.

Signature of Director, National Revenue Center _____ Date _____

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with Section 2607, Public Law 94-611, Paperwork Reduction Act of 1995. The information collection is used by TTB to determine if any environmental impact statement or environmental permits are necessary for the proposed operation. The information is required to obtain a license.

The estimated average burden associated with this collection of information is 30 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to Reports Management Officer, Regulations and Procedure Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may act on condition or approval, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

TTB F 5000.30

- Supplemental Information on Water Quality Considerations — Purpose:
 - To determine if there will be any discharge into navigable waters that would require a certification or waiver by the applicable State Water Quality Agency as required under Section 21 of The Federal Water Pollution Control Act (33 U.S.C. 1341(a))

TTB F 5000.30 (Continued)

Form Approval: **OMB No. 1519-0023 (03/2008)**

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
SUPPLEMENTAL INFORMATION ON WATER QUALITY CONSIDERATIONS
- UNDER 33 U.S.C. 1341(a)

INSTRUCTIONS

1. **COMPLETION.** Answer all items in sufficient detail if applicable to your activity. If necessary, continue on reverse side of this form or a separate sheet. Your answers are evaluated to determine if a certification or waiver by the applicable State Water Quality Agency is required under Section 211a of the Federal Water Pollution Control Act (33 U.S.C. 1341(a)).

2. **PLANS.** Submit an original and one copy of this form with the resale application or other document to the Director, National Revenue Center, 550 Main St., Ste 2002, Cincinnati, Ohio 45202-5215. This form must be completed and submitted even though true copies of the required certification or waiver have been sent to the Director, National Revenue Center or are attached to this form.

3. **DISPOSITION.** After this action taken on the resale application or other document, the copy of this form will be returned to the applicant.

APPLICATION RELATED TO THIS FORM

1. FORM NUMBER	2. APPLICATION DATE	3. SERIAL NUMBER
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4. **NAME AND PRINCIPAL BUSINESS ADDRESS OF APPLICANT**
(Number, street, city, county, State, and ZIP code)

5. **PLANT ADDRESS** (if different from address in item 4)

6. **DESCRIBE ACTIVITY TO BE CONDUCTED IN WHICH THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU HAS AN INTEREST.**

7. **DESCRIBE ANY DIRECT OR INDIRECT DISCHARGE INTO NAVIGABLE WATERS WHICH MAY RESULT FROM THE CONDUCT OF THE ACTIVITY DESCRIBED IN ITEM 6, INCLUDING THE BIOLOGICAL, CHEMICAL, THERMAL, OR OTHER CHARACTERISTICS OF THE DISCHARGE AND THE LOCATIONS AT WHICH SUCH DISCHARGE MAY ENTER NAVIGABLE WATERS.**

8. **GIVE THE DATE OR DATES ON WHICH THE ACTIVITY WILL BEGIN AND END, IF KNOWN, AND ON WHICH THE DISCHARGE WILL TAKE PLACE.**

9. **DESCRIBE THE METHODS AND MEANS USED OR TO BE USED TO MONITOR THE QUALITY AND CHARACTERISTICS OF THE DISCHARGE AND THE OPERATION OF EQUIPMENT OR FACILITIES EMPLOYED IN THE TREATMENT OR CONTROL OF WASTES OR OTHER EFFLUENTS.**

10. I certify that I have examined this statement, to the best of my knowledge and belief, it is true, correct, and complete and that copies of this rider may be furnished to the applicable State Water Quality Agency and the Regional Administrator, Environmental Protection Agency.

11. APPLICANT _____ by: *BY (Signature and Title)*

TTB F 5000.30 (6/2008)

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with Section 3607, Public Law 96-511, Paperwork Reduction Act Notice of 1995. This information collection is used by TTB to determine whether a certification from a State or multi-state authority is needed for discharge of a pollutant into navigable water of the U.S. This information is required to obtain a license.

The estimated average burden associated with the collection of information is 6 hours per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to Reports Management Office, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

TTB F 5000.30 (6/2008)

Signing Authority

- Purpose:
 - To ensure that only duly authorized individuals are signing documents or representing the applicant

Options for Granting Signing Authority

- Power of Attorney, TTB F 5000.8:
 - For individuals
 - May be limited to certain duties/forms
- Signing Authority for Corporate Officials, TTB F 5100.1:
 - For certain offices or positions
 - May be limited to certain duties/forms
- Organizational Documents
- Meeting Minutes
- Resolution

TTB F 5000.8

OMB No. 1513-0014 (10/31/09)

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
POWER OF ATTORNEY

(Please read instructions before completing this form)

1. PRINCIPAL (Name of Partnership, Corporation, Association, Estate, or Individual) _____
2. BUSINESS IN WHICH ENGAGED _____

3. ADDRESS (Number, Street, City, State, and ZIP Code), TELEPHONE NUMBER, AND E-MAIL ADDRESS _____

4. TAXPAYER IDENTIFICATION NUMBER (Employer Identification Number or Social Security Number) _____
5. PERMIT NUMBER / REGISTRY NUMBER (if applicable) _____

6. NAME AND TELEPHONE NUMBER OF APPOINTED ATTORNEY _____

7. ADDRESS (Number, Street, City, State, and ZIP Code) _____

8. The above named principal, engaged in the business shown, has appointed the above named attorney to: (See Instruction 2)

(a) Execute for him/her all applications, notices, bonds, tax returns, tax information disclosure authorizations, and other instruments, claims, offers in compromise, letters, writings, and papers, and to act for him/her in dealing with the Alcohol and Tobacco Tax and Trade Bureau (TTB) in connection with matters relating to the laws and regulations administered by it. The principal authorizes the attorney named above to receive on his/her behalf any and all notices, papers, and letters from the Alcohol and Tobacco Tax and Trade Bureau in connection with all such matters, and grants him/her full power and authority to do all that is essential in and about the premises, as duly as the principal could do if personally present, with full power of substitution and revocation. The principal hereby ratifies and confirms all that the attorney must lawfully do or cause to be by virtue of this appointment.

(b) _____

9. The power is to apply to the following: (If authority is restricted to a particular factory, plant, premises, etc., give name as: Distilled Spirits Plant, Tobacco Products Factory, Tobacco Export Warehouse, etc., and address and registry number; or, if a Wholesale Liquor Dealer, SDA, or Tax-Free Alcohol User; or if this Power of Attorney may be used for manufacturing or importing firearms or ammunition, etc., give permit number.)

10. SIGNATURE OF APPOINTED ATTORNEY _____

EXECUTION (See Instruction 3)

11. SIGNATURE IF PRINCIPAL IS INDIVIDUAL (Signature of Principal) _____ DATE _____

12. SIGNATURE IF PRINCIPAL IS PARTNERSHIP, LIMITED LIABILITY PARTNERSHIP (LLP), ESTATE, CORPORATION, LIMITED LIABILITY COMPANY (LLC), OR ASSOCIATION: _____

Under penalties of perjury, I declare that I have the authority to execute this power of attorney on behalf of the principal.

Signature _____ Title _____ Date _____

13. Seal of Corporation, Association, or LLC (A corporation, association or LLC will impress their seal below if they have one. If there is no seal, provide a resolution by the board of directors or organizational/supporting documents that support your company not having a seal, if applicable)

14. ACKNOWLEDGMENT, WITNESSING, OR DECLARATION (Complete 14a, 14b, or 14c)

14a. ACKNOWLEDGMENT _____ 14b. WITNESSING _____

The above-named person(s) signing as or for the principal(s) appeared before me today and acknowledged this power of attorney as his/hers/their voluntary act and deed. The notarial seal must be affixed unless a seal is not required under the laws of the state where the power of attorney is executed.

This power of attorney was signed by or for the principal(s) by a person or persons known to, and in the presence of, the two disinterested witnesses whose signatures appear below:

NOTARIAL SEAL (if required)	Signature of Notary or Other Officer	Signature of Witness	Date
	Date	Title	Signature of Witness

14c. DECLARATION by attorney, certified public accountant, or enrolled practitioner who is granted the power of attorney by this form.

I declare that I am aware of the regulations of 31 CFR Part 8, that I am not currently under suspension or disbarment from practice before the Alcohol and Tobacco Tax and Trade Bureau, and that I am currently: (Check applicable box)

A member in good standing of the bar of the highest court of _____

Qualified to practice as a certified public accountant in¹ _____

Printed Name _____

Signature _____

¹Insert Name of State, Possession, or District of Columbia

FOR TTB USE ONLY

DATE RECEIVED FOR FILING	DISTRICT	RECEIVED BY (Signature and Title)
DATE RECEIVED FOR FILING	TTB OFFICE	RECEIVED BY (Signature and Title)

INSTRUCTIONS

- GENERAL.** This form is filed with each TTB office in which the appointed attorney is to represent the principal. The additional copies will be filed in the same manner as when the power of attorney relates to only one establishment or business. Copies reproduced by photographic process need not be certified as copies of the original.
- ITEM 8.** A full power of attorney is granted by paragraph 8(a). The power of attorney may be limited or restricted by deleting all of paragraph 8(a) and listing the specific powers to be conferred in section 8(b).
- EXECUTION.** This form must be signed by or on behalf of the principal(s) as follows:
 - INDIVIDUAL** by his or her completion of item 11.
 - PARTNERSHIP, LIMITED LIABILITY PARTNERSHIP (LLP)** by completion of item 12 by all partners, or one partner who attaches his/her authorization to act on behalf of all the partners unless this authorization is provided by State law.
 - CORPORATION or ASSOCIATION** by completion of items 12 and 13, an officer, preferably the president, vice-president, or treasurer, must sign in item 12.
 - ESTATE** by completion of item 12 by the executor or administrator and attaching other such documents as may be required by TTB.
 - LIMITED LIABILITY COMPANY (LLC)** by completion of item 12 by all members or managers, or one member or manager who attaches his/her authorization to act on behalf of the LLC.
- FILING.** This form must be completed in duplicate, unless otherwise required, and submitted to the Director, National Revenue Center, 550 Main St, Ste. 8002, Cincinnati, OH 45202-5215. The original with any attachments will be retained by the Director, National Revenue Center, and all other copies will be returned to the principal. If the power of attorney is applicable to more than one business establishment, additional copies must be submitted for each.

The additional copies will be filed in the same manner as when the power of attorney relates to only one establishment or business. Copies reproduced by photographic process need not be certified as copies of the original.

5. **ORIGINAL OF A RULING.** The Alcohol and Tobacco Tax and Trade Bureau will give to an appointed attorney the original of a ruling concerning the principal about TTB matters if a statement is made to that effect in item 8(b).

6. **REVOCAION.** A power of attorney remains in effect until revoked by the principal in written notice to the Director, National Revenue Center.

7. **RULES.** All persons representing clients before the Alcohol and Tobacco Tax and Trade Bureau must comply with the regulations governing representation (28 CFR Part 601 or those regulations as recodified in 27 CFR Part 71) and any other applicable rules and statutes.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The information collection is used by TTB to ensure that only duly authorized individuals are signing documents. The information is voluntary.

The estimated average burden associated with this collection of information is 30 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20202.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.

Additional Requirements

- Organizational Documents — Copies of articles of incorporation, articles of organization, partnership agreements, operating agreements, by-laws, etc.
- Deed and/or Lease Agreement
- Source of funds documentation
- A legible copy of the Driver's License or State ID card for the primary contact person

Incomplete Applications

- The NRC cannot process incomplete applications.
- Your application packet will be returned if you are missing forms or have submitted incomplete information.

NRC Processing

- Application is submitted to the NRC in Cincinnati, OH, and entered into the NRC databases.
- A Specialist will review the application and background check results.
- A Specialist will contact the applicant to conduct an in-depth interview, make corrections or additions, and discuss supplemental information.

NRC Processing (Continued)

- Once the application is perfected and the interview is complete:
 - The application may be referred to the Trade Investigations Division for an onsite investigation.
 - Recommendation and decision on final action to take (approval, denial, abandonment) is made at the NRC.

Presentation Referrals

- Recommended Sessions:
 - Changes To Report Regarding Your Bonded Wine Operations
 - Alternating Proprietors – Wine
 - Required Records – Wine
 - Reports – Wine
 - Taxes – Wine
 - Wine – Labeling
 - COLAs Online
 - TTB Audits and Investigations

Contact Information

- National Revenue Center
 - Main (toll-free): 1-877-TTB-FAQS or 1-877-882-3277
 - Wine Unit: 513-684-3334
 - Web site: www.ttb.gov