



Changes after Original DSP Qualification

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- DSP Organizational Changes
- Changes to DSP Premises
- Changes to DSP Bond
- DSP Discontinuance

DSP Organizational Changes

DSP Organizational Changes

- Change in Proprietorship
- Change in Partnership
- Change in Control
- Change in Name Only
- Change in “dba” or Trade Name
- Change in Officers, Directors, Stockholders, Partners or LLC Members

Change in Proprietorship

- When a change in proprietorship occurs:
 - Within 10 days – file Letter Notice of Change
 - Within 30 days – file FAA Act Basic Permit Application
- New Owner – Under IRC, you must qualify as a new DSP (prior to conducting operations)
- Predecessor – file discontinuance notice according to 27 CFR 19.211

27 CFR 1.42, 1.44, 19.181, 19.186

Change in Partnership

- When a change in partnership occurs:
 - Within 10 Days – file Letter Notice
 - Within 30 Days – file FAA Act Basic Permit Application
 - Under IRC – partnership must qualify as a new DSP (prior to conducting operations)
- Examples of change in partnership:
 - Addition or withdrawal of a partner
 - Limited partnership change in General Partner (GP)

27 CFR 1.42, 1.44, 19.181, 19.188

Change in Control

- When a change in control occurs:
 - Within 10 days – file Letter Notice
 - Within 30 days – must:
 - File amended DSP Registration F 5110.41 with Supplemental Pages to Registration
 - File application for new Basic and/or Operating Permit
 - Surrender current permit

27 CFR 1.42, 1.44, 19.181, 19.184

Change in Name Only

- When a change in name only occurs:
 - Must file:
 - Amended DSP Registration, F 5110.41
 - Application for amended Basic Permit and/or Operating Permit
 - Copy of amended Articles or other evidence of State registration of the new name
- Note: DSP cannot operate under new name until Registration is approved and new permit is issued

27 CFR 1.40, 19.182

Change in Operating Name or in Trade Name

- When a change in operating name or change in trade name occurs:
 - Amended Basic Permit Application, TTB F 5100.18
 - Application for Operating Permit, TTB F 5110.25
 - Proof of Trade Name Registration, or
 - Statement that State Registration not required
- Note: DSP cannot operate under new name until amended/new permit is issued

27 CFR 19.183

Changes in Officers, Directors, Stockholders

- When changes in Officers, Directors, or Stockholders (except where change is a change in control) occurs:
 - Within 30 days file:
 - Amended Registration, TTB F 5110.41
 - A complete list of Officers, Directors, and Stockholders with 10% or more interest
 - Personnel Questionnaire, TTB F 5000.9, for any persons not already on record with TTB

27 CFR 19.184 and 19.185

Changes to DSP Premises

Extension or Curtailment of Premises

- For extension or curtailment of premises:
 - Amended Registration, TTB F 5110.41
 - File only those Supplemental Pages affected by the change
- Exception: An amended registration is not required for changes in premises approved under 27 CFR 19.201 – 19.206

27 CFR 19.190

Change in Location

- When a change in location occurs:
 - Within 30 days file:
 - Amended Registration with Supplemental Pages
 - Amended Permit Application, (Basic or Operating) Superseding DSP Bond TTB F 5110.56, or
 - Change in Bond (Consent of Surety) TTB F 5000.18
 - Environmental TTB F 5000.29
 - Water Quality TTB F 5000.30

27 CFR 19.189

Change in Construction or Use of Buildings and Equipment

- When a change in construction or use of buildings and equipment (other than changes to or alternating premises) occurs:
 - Prior to change – file letter notice
 - Must incorporate changes on the next amended registration TTB F 5110.41 filed

27 CFR 19.193

Alternating Use of Premises

- Alternating use of premises can be:
 - With another DSP proprietor
 - With a bonded winery (BW)
 - With a taxpaid wine bottling house (TPWBH)
 - For use as general premises
 - For Customs purposes
 - For the manufacture of nonbeverage products (MNBP)

27 CFR 19.201 – 19.206

Alternating Use of Premises (Continued)

- If you are alternating use of premises:
 - Must file a registration that describes the alternating areas
 - Must file a special diagram that depicts the areas subject to alternation
 - In some instances, must file a Change in Bond (Consent of Surety) on TTB F 5000.18 to cover the alternation

DSP Alternation with Brewery

- This type of alternation is currently not provided for in 27 CFR part 19
- DSP must file a request for an alternate method or procedure under 27 CFR 19.62
- DSP may not alternate under this type of arrangement until TTB approval is received

Changes to DSP Bond

Types of Changes to DSP Bonds

- Change in Penal Sum of Bond
- Change of Surety Company
- Change in Plant Operations
- Change in Bond Kind, Type, or Category

Change in Penal Sum

- Penal Sum must be sufficient to cover the tax liability on spirits produced on, stored on, and in transit to bonded premises
- Increase or decrease in operations may require a new bond to be submitted

Change of Bonding Company

- DSP may change surety company
- Surety must be authorized to write Treasury Bonds
- List of Approved Sureties at www.ttb.gov (under the Spirits tab)

Change in Plant Operations

- Whenever the operations of a plant change, a Superseding Bond must be submitted to cover the new operations:
 - Distilling Operations
 - Warehousing Operations
 - Processing Operations

Change in Type of Bond

- Operations Bond – Required for all DSPs
- Withdrawal Bond – Optional coverage (may be added after original approval)
- Unit Bond – Operations and Withdrawal coverage combined

Note: A DSP with an adjacent winery may include wine operations coverage on the DSP Bond; DSP must be qualified to produce

Change in Bond Category

Category Options:

Surety Bond	Underwritten by an insurance company
Cash Bond	Total penal sum submitted to TTB; no interest is paid – held while DSP in operation
Treasury Note	DSP purchases T-Note and receives interest payments

Change in Kind of Bond:

Original Bond	Filed with original application
Superseding Bond	Replaces original bond
Strengthening Bond	“Adds to” the penal sum of current bond and both bonds remain in force

Change in Bond

- Change in Bond (Consent of Surety)
TTB F 5000.18 to extend terms of bond
- Examples of when a consent is required:
 - Alternating Premises (with another DSP proprietor, winery or TPWBH)
 - Movement of spirits between bonded portions of plant over any other premises
 - Spirits removed from DSP for voluntary destruction off site

Transfer of Spirits in Bond (TTB F 5100.16)

- Application for Transfer of Spirits in Bond, TTB F 5100.16:
 - When a DSP receives bulk spirits from another DSP, an approved Transfer in Bond form must be in place prior to making the transfer
- Note: If a superseding bond is filed, new Transfer in Bond Applications are also required

Permanent Discontinuance of DSP Operations

Discontinuance of Business

- Requires:
 - Registration TTB F 5110.41 marked “final”
 - Letter notice that contains following information:
 - Date of discontinuance
 - Request that permit(s) be cancelled

27 CFR 19.211

Discontinuance of Business (Continued)

- Also required:
 - Statement disclosing:
 - Whether all spirits, articles, etc., have been lawfully disposed of
 - That no spirits or wines are in transit to DSP premises
 - That all approved applications for Transfer of Spirits (TTB F 5100.16) have been returned to the NRC for cancellation
 - File “final” Monthly Reports and Tax Returns

- **National Revenue Center**
 - **Phone:** (513) 684-7150
 - **Mail:** Spirits Application Section
National Revenue Center
550 Main Street, Suite 8002
Cincinnati, OH 45202