



Press Release

For Immediate Release

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Contact: Tom Hogue (202) 453-2180

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TTB Publishes Small Brewers Bond Reduction Temporary and Proposed Rules

Washington, DC — 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.

The temporary rule and NPRM may be viewed on the [TTB website](#), within [Docket No. TTB–2012–0006](#) at [Regulations.gov](#), or in the Friday, December 7, 2012, issue of the [Federal Register](#). Please see [Notice No. 131](#) for information on how and where to submit comments on the proposed regulations. Comments are due to TTB by February 5, 2013.

On December 13, 2012, we revised this press release to more accurately reflect the text of TTB T.D.–109.