

**THINGS TO KNOW**  
**WHEN FILING AN APPLICATION FOR QUALIFICATION AS A**  
**MEDIUM ALCOHOL FUEL PLANT (AFP)**  
**WITH THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)**

**What is the business name?**

**IF YOUR BUSINESS IS A:**

Sole Owner

**YOUR NAME IS:**

Your 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 application in triplicate 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 do I mail my application?**

Mail the application and supporting documents to the following address:

National Revenue Center (NRC)  
Alcohol and Tobacco Tax and Trade Bureau  
550 Main Street, Suite 8002  
Cincinnati, OH 45202-5215

We recommend you keep a copy of what you send.

**Can I file my paperwork although I'm not quite ready to open for business?**

You can file your application within 60 days of your opening for business. You should have all construction complete and all necessary equipment in place.

### **How long before I can start business?**

Once we receive a perfected application and supporting documents our goal is to issue your federal permit within 65 days of receipt of the perfected documents.

### **What is a “perfected application”?**

We consider to be in receipt of a “perfected application” when you submit all of the required forms and supporting documents without any errors or omissions. Since we will contact you for an application interview, you **must** include your daytime telephone number 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 they do not require you to register with them, then you must provide a written statement to that effect.

### **Do I pay any taxes?**

Special occupational tax (SOT): Legislation was enacted October 22, 2004 that suspended the special occupational tax for certain businesses, for a 3-year period from July 1, 2005 until June 30, 2008. Since AFPs are one of the exempted businesses, you will not owe any special tax; however, you must file a return on TTB Form 5630.5 for registration purposes once we issue you a permit.

Distilled spirits excise tax: Distilled spirits produced at an alcohol fuel plant are not subject to tax provided the spirits are used exclusively for fuel use in accordance with regulations. Payment of tax will be required in the case of diversion of spirits to beverage use or other unauthorized dispositions.

### **Do I need an Employer Identification Number (EIN)?**

Yes. If you do not have an EIN, you must obtain one from the IRS by completing Form SS-4, Application for Employer Identification Number. You can either mail this form to the proper IRS address or file electronically at [www.irs.gov](http://www.irs.gov).

### **Do I need any other permits or licenses besides the federal permit?**

You may need other permits or licenses from other government agencies. Check with your local and state authorities to ensure that all permit and licensing requirements are met.

### **Does TTB have right of entry to my premises?**

Yes. Any TTB officer may enter your premises during business hours to examine records or other documents which are required to be kept or stored on the premises.

### **Do I need to file for a bond?**

You must have an acceptable bond before we will approve your application.

If you file a surety bond, you can only use surety companies approved by the Department of Treasury and listed in Circular 570. You can access the list at [www.fms.treas.gov/c570](http://www.fms.treas.gov/c570).

### **What might delay action on the signing authority I provide?**

If your business is other than a sole owner, you must provide signature authority for the person signing the application. That individual's authority to sign must be granted or be in effect **on or before** the date he/she signs the application documents.

You may think that the powers granted by your bylaws or operating agreement will satisfy our signature authorization requirements, but that is not always the case. Often times the wording may be vague or the powers relate to your business affairs rather than to matters with this Bureau. In that situation it's better to use our TTB Forms 5000.8 or 5100.1 and eliminate any doubt as to an individual's authority to execute documents on your behalf for TTB. Keep in mind the company executive who grants the authority on these forms must have the corporate power to do so.

### **What if my proposed operation causes a discharge into waterways?**

You must provide details about the discharge by completing TTB Form 5000.30, Supplemental Information on Water Quality Considerations, which we've included with your application packet. In addition you should provide us with a copy of any permit or certification you have received from your state EPA office along with written permission for us to disclose these documents to the Federal EPA.