

**THINGS TO KNOW
WHEN FILING AN APPLICATION FOR QUALIFICATION AS A
SMALL 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
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 may 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 have received 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?

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)?

If your business is other than a sole owner, you do need an EIN. You can obtain a number from the IRS by completing Form SS-4, Application for Employer Identification Number, and either mail this form to the proper IRS address or file electronically at 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. You must keep your records for not less than three years.

What are the requirements if my business is other than a sole owner?

If you apply as a partnership, corporation or limited liability company, you should submit a copy of your partnership agreement, articles of incorporation, or articles of organization, as applicable.

If a partner, corporate officer or member is designated to act on behalf of the business, we must have signing authority for that person. You can use TTB Form 5000.8, Power or Attorney, or Form 5100.1, Signing Authority for Corporate Officials, for this purpose. These forms are available at www.ttb.gov.