

Things to know
When filing an application for qualification as an
INDUSTRIAL DISTILLED SPIRITS PLANT (DSP)
With the alcohol and tobacco tax and trade bureau (TTB)

We have found the following items are frequently overlooked and are reasons for delay in acting on these applications:

What is your Business Name?

If your business is a:	Your business name is:
Sole Owner	Your (the owner's) 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 and supporting documents in duplicate 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 am 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 95 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.

On August 10, 2005, President Bush signed into law the “Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users,” Public Law 109-59. Section 11125 of the Act permanently repeals, effective July 1, 2008, the special (occupational) taxes for distilled spirits plants, among others.

The tax for DSPs has been repealed, however the recordkeeping and registration requirement remains. Under the new statute, DSPs are treated as alcohol beverage dealers. To simplify the process, DSPs are considered in compliance with this requirement as long as they file their application for registration under 27 CFR Part 19. Similarly, DSPs are in compliance with requirements for amended SOT registrations as long as they properly file amended applications for registration of the DSP premises.

Distilled spirits excise tax: Distilled spirits excise tax: An industrial distilled spirits plant may or may not have removals subject to the distilled spirits excise tax. If taxable removals are anticipated a TTB investigator will review the tax payment procedures with you or you can find information about this at www.ttb.gov under the tab marked “Distilled Spirits”.

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.

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.

What if I am going to alternate premises with an existing manufacturer?

You should send a signed copy of your alternating agreement with all parties concerned along with your application package.

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.

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 is 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 should I know about the Registration Form 5110.41?

You must attach to your registration loose-leaf pages, which address in the detail specified by the applicable regulation, the items listed on the reverse of Form 5110.41. We suggest that you respond to each item on a separate page. The pages must be consecutively numbered and contain a heading with your business name, date, and reference to Form 5110.41, Serial No. 1.

Please do not include your organizational documents as numbered pages to your registration. Submit those documents separately.