

Things to Know When Filing an Alcohol **EXPORTER**, **WHOLESALE**R, or **IMPORTER** Application 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. If you are applying to export alcohol beverages, you complete the application for wholesaler.

Where is it mailed?

Mail the application/notice and supporting documents to the following address. We recommend that you keep a copy of what you send.

Alcohol and Tobacco Tax and Trade Bureau
National Revenue Center
8002 Federal Office Building
550 Main Street
Cincinnati, Ohio 45202-5215

Can I go ahead and file the paperwork although I'm not quite ready to open for business?

We suggest that you file your application within approximately 65 days of the date you expect to begin operations. See the following link on our website for average processing times of wholesaler and importer applications:

<http://www.ttb.gov/nrc/average-days.shtml> .

What happens when TTB receives my application?

A TTB Specialist will review the application and contact you if additional information or forms are needed to process your application. A phone number where you can be reached during the day **must** be included on the application. It is also a good idea to provide an email address as additional contact information.

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 register your trade name with them.

Do I pay any taxes?

Regarding Special Occupational Tax (SOT): On October 22, 2004, H.W., 4520, the American Job Creations Act of 2004, was signed into law. As part of this act, the payment of Special Occupational Tax (SOT) was suspended for certain businesses, for a 3-year period from July 1, 2005 until June 20, 2008. During this period, importers and wholesalers of alcohol beverages were required to file a registration but not pay SOT.

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 repealed, effective July 1, 2008, the special (occupational) taxes for importers, wholesalers, and exporters, among others.

Importers, wholesalers, and exporters of alcohol beverages must file an initial registration before starting business, whenever there is a change to information filed in the original registration, and when discontinuing business.

Regarding Excise Tax: Importers pay all applicable Federal excise taxes and duties to U.S. Customs. For more information on excise taxes, please see our [tax and fee rates](#) page. For information on duties, visit the U.S. Customs and Border Protection (CBP) [Duty Rates](#) website

Do I need an Employer Identification Number (EIN)?

Yes. If you do not have an EIN, you must obtain one from the IRS. You can complete Form SS-4, Application for Employer Identification Number, and send it to the proper IRS address, or file electronically at www.irs.gov.

Do I need any other permits or licenses besides the Federal permit?

In addition to meeting Federal regulations, individuals and businesses must meet each state's individual laws and regulations. These state laws and regulations, which vary widely from state to state, may be more restrictive than Federal regulations and must be met in addition to Federal requirements unless the Federal law pre-empts the State law wherein they desire to do business. To find out more about individual state laws, go to our web site at www.ttb.gov and scroll down to "Information by Audience", click on "State and Local Government" and then click on "Alcohol Beverage Control Boards". This will give you the Alcohol Beverage Commission locations for each state.

You must be in compliance with them, your local zoning authority, and the federal government before commencing operations.

You may also need to contact the Food and Drug Administration (FDA). The Bioterrorism Act of 2002 requires that anyone who manufactures, processes, packs, or holds food (including alcohol beverages) for consumption in the United States to register with the FDA. You are also required to provide prior notice of food (including Alcohol beverages) to be imported or offered for import to the U.S. For additional information, you may contact the FDA by calling toll free at 1-800-216-7331 (or 1-301-575-0156 for overseas callers), or visit their website at www.access.fda.gov.

If I want to import alcohol from a foreign country, does TTB need any other information?

Yes. You must attach to the application a contract or a letter of intent with a foreign supplier in order for your application to be processed. It is required that the letter of intent be on the foreign supplier's letterhead, signed by the supplier, and state that they intend to supply you with their alcohol products in the U.S. pending all approvals.

If I need to get labels approved, what should I do?

You can file for label approval after you have been issued a permit by TTB. Upon issuance of your permit, you can file electronically by accessing the TTB website at <https://www.ttbonline.gov/> or call the Alcohol, Labeling, and Formulation Division office at 1-866-927-2533.

Do I need to get a wholesaler's basic permit if I am going to sell only the alcohol products I import?

No. You only need a wholesaler's basic permit if you sell alcohol beverages **other** than what you directly import.

Does TTB have right of entry to my premises?

Yes. Any TTB officer may enter your premises (including your storage area) during business hours to examine records or other documents, including inventory, which are required to be kept or stored on the premises.