THINGS TO KNOW
WHEN FILING AN APPLICATION FOR PERMIT AS A

USER OF SPECIALLY DENATURED SPIRITS

WITH THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

What is the business name?

IF YOUR BUSINESS IS A:	**YOUR NAME IS:**
Sole Owner	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 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.

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.

Do I pay any taxes?

Special occupational tax (SOT): Special occupational tax is due when you receive your permit. The tax is prorated for the first year of business only and is due by July 1st of each succeeding year for as long as you hold a permit. You will receive the necessary Special Tax Registration and Return Form 5630.5 with your issued permit. The form is also is available at www.ttb.gov.

We will issue a Special Tax Stamp as a receipt for payment of the tax. A Special Tax Stamp is a document separate from your Industrial Alcohol User Permit. It is the User's Permit that allows you to purchase specially denatured 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 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 changes must I report after I've received my permit?

You must **promptly** notify us of any change in:

- Ownership or control (mergers, acquisitions, sale of stock, etc.)
- Location
- Name or trade name
- Any change in the information contained in your application Form 5150.22
- Permanent discontinuance of business under your User's Permit

It is always important to keep your signing authority up to date and to maintain your permit and related documents in a manner that is readily retrievable, especially if there are changes in the personnel responsible for this material.

Please notify us of changes to your permit information by telephoning 513-684-7150.