



TTB Bootcamp for Brewers

Craft Brewers Conference
Nashville | April 30, 2018



TTB Disclaimer

This information is being presented to help the public to understand and comply with the laws and regulations that the Alcohol and Tobacco Tax and Trade Bureau (TTB) administers.

It is not intended to establish any new, or change any existing, definitions, interpretations, standards, or procedures regarding those laws and regulations.

In addition, this presentation may be made obsolete by changes in laws and regulations.

Please consult the applicable laws and regulations for the most current requirements.

Sample documents (such as records, returns, and labels) are for illustrative purposes only and contain fictitious data.



Agenda

Time	Subject	Speaker
12:00 to 12:30	TTB Overview	Susan Evans
12:30 to 1:15	Brewer's Notices	Bill Caster
1:15 to 2:00	Records, Reports, and Returns	Debbie Rupert
2:00 to 2:15	Break	
2:15 to 3:00	Formulas	Stephen Robey
3:00 to 4:00	Labels	Michael Webster

TTB Overview

SUSAN EVANS
EXECUTIVE LIAISON FOR INDUSTRY
AND STATE MATTERS





TTB Overview

- TTB is a Bureau within the Department of the Treasury
- Currently have about 480 employees
- Headquarters are in Washington, DC
- National Revenue Center is in Cincinnati, OH
- Field Offices are located across the country
- Laboratories are located in Maryland and California

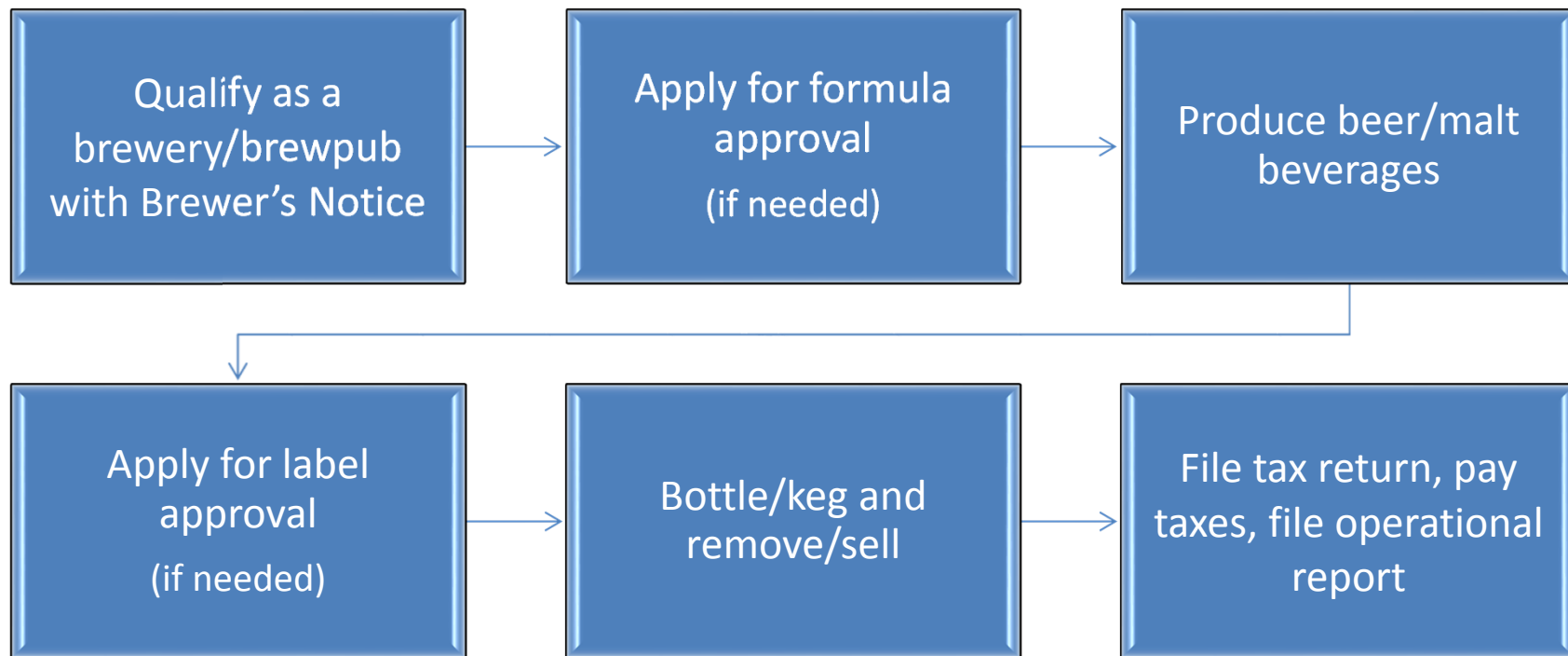


TTB Overview

- OUR MISSION
 - Collect the taxes on alcohol, tobacco, firearms and ammunition; Protect the consumer by ensuring the integrity of alcohol products; and prevent unfair and unlawful market activity for alcohol and tobacco products.
- OUR GOALS
 - *Protect the Public*
Assure that alcohol and tobacco industry operators meet permit requirements, and that alcohol beverage products comply with Federal production, labeling, and marketing requirements
 - *Collect the Revenue*
Enforce the tax code to ensure proper Federal tax payment on alcohol, tobacco, firearms, and ammunition products



The TTB Process for Brewers

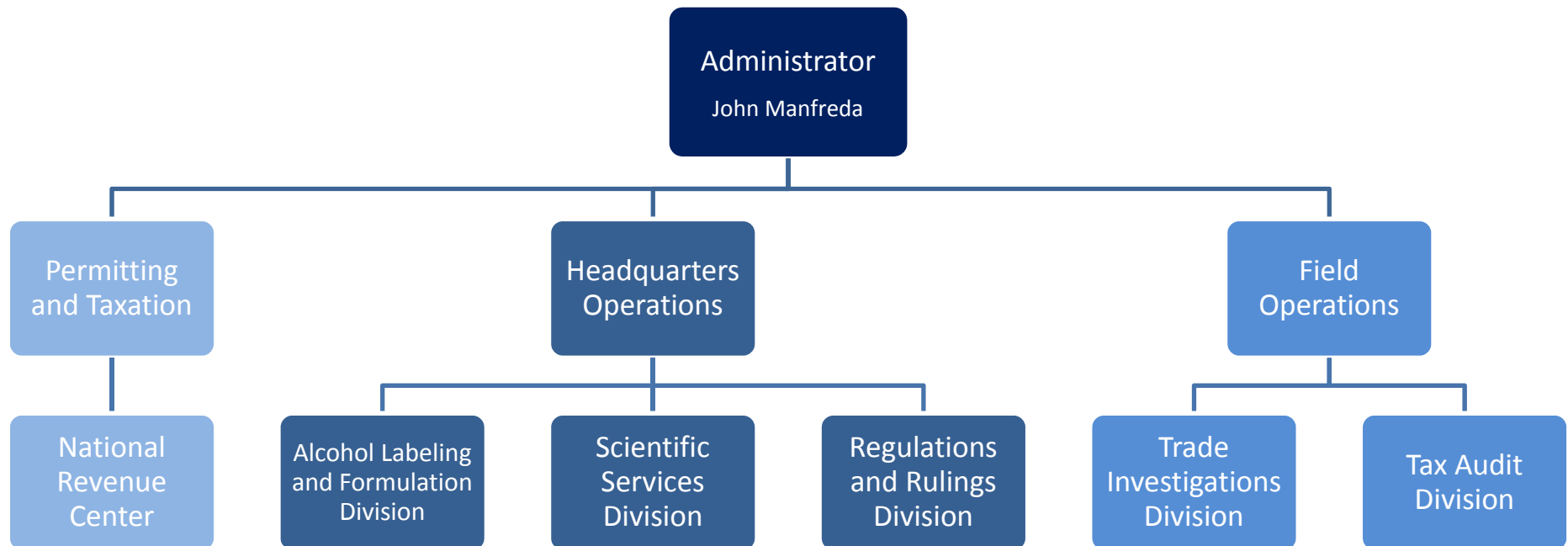


Ongoing once your Brewer's Notice is approved:

- Keep records of brewery operations
- Report changes to your business or brewery by filing for an amended Brewer's Notice



TTB Organizational Chart





National Revenue Center

- Issues permits/notices/registrations
- Processes tax returns and operational reports
- Located in Cincinnati, Ohio
- Toll-Free: 877-882-3277
- Web Form: [Submit Online Inquiry](#)



Alcohol Labeling and Formulation Division

- Processes applications for formula approval
- Processes applications for label approval
- Located in Washington, DC
- Toll-Free: 866-927-2533
- Web Form: [Submit Online Inquiry](#)



Scientific Services Division

- Beverage Alcohol Laboratory
 - Performs analysis of samples for formula approval for certain domestic and imported products
 - Located in Beltsville, Maryland
 - 240-264-1665
 - Web Form: [Submit an Online Inquiry](#)



Regulations and Rulings Division

- Develops and publishes new and amended TTB regulations
- Develops and publishes industry guidance
- Evaluates requests for variances/alternate procedures
- Located in Washington, DC
- 202-453-2265
- Web form: [Submit Online Inquiry](#)

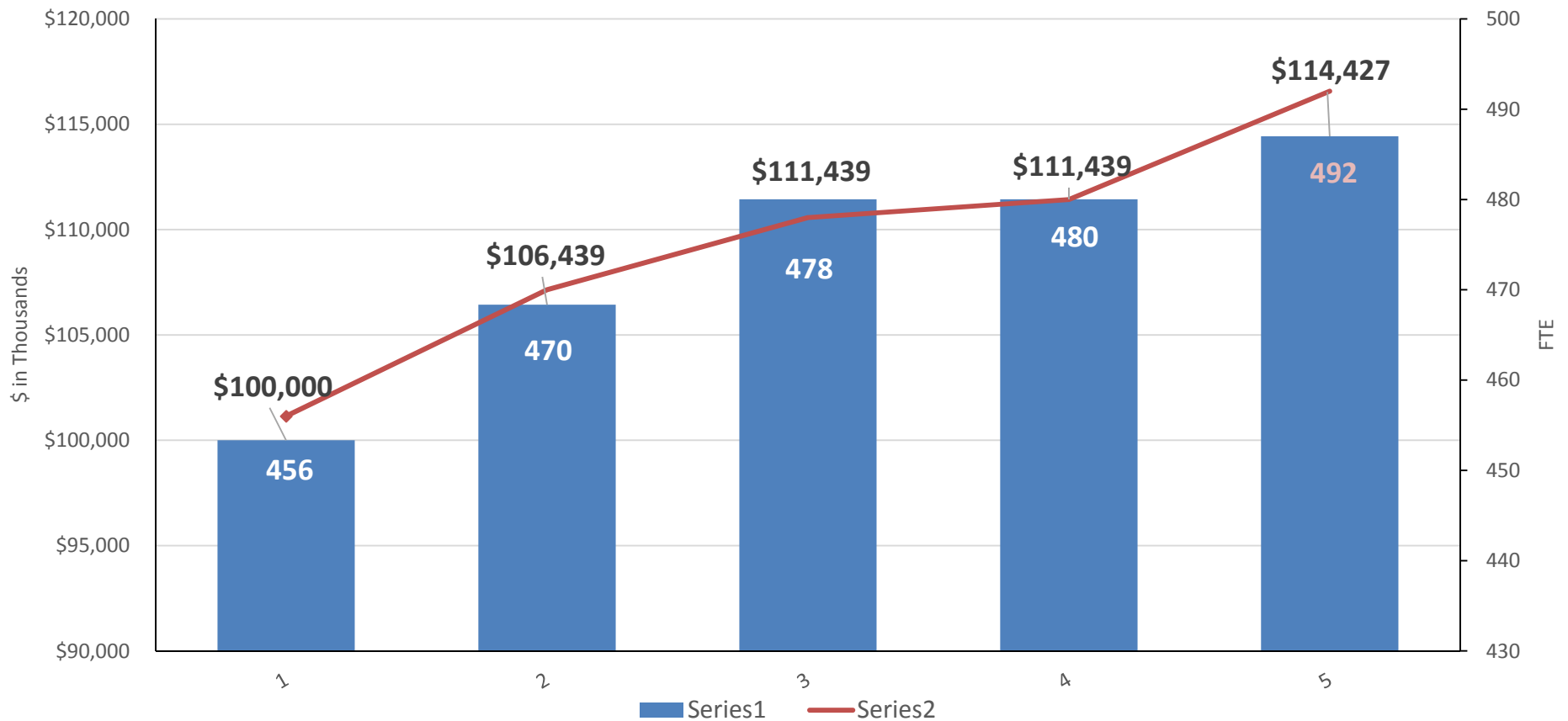


Tax Audit & Trade Investigations Divisions (Field Enforcement)

- Ensures the proper payment of excise taxes
- Ensures compliance with laws and regulations
- Located throughout the U.S.A.



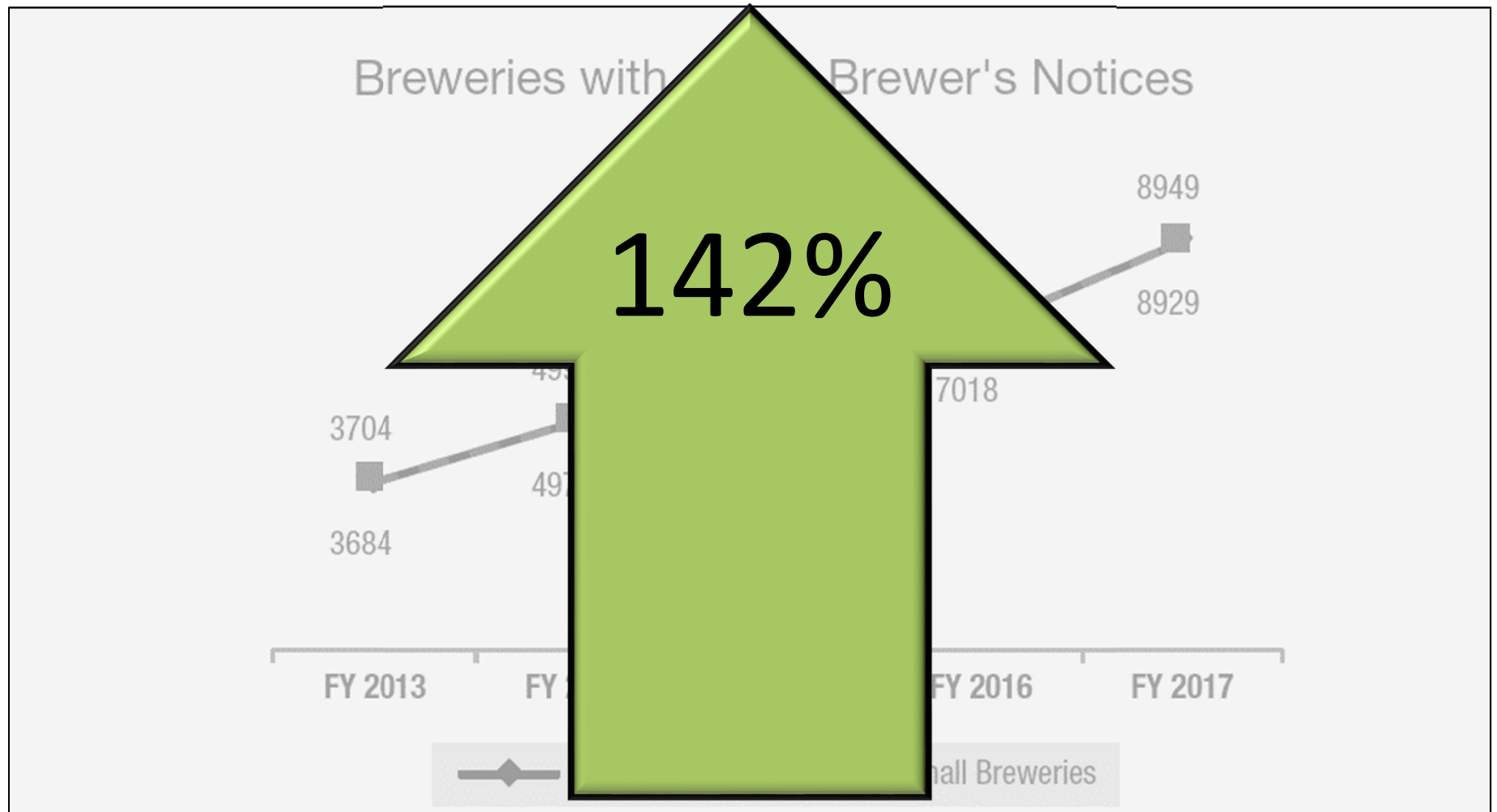
Budget and FTE History



- TTB received \$5 million in FYs 16, 17, and 18 to accelerate processing times for label and formula applications
- In FYs 17, and 18, TTB received \$5 million for trade practice enforcement (two-year funding)

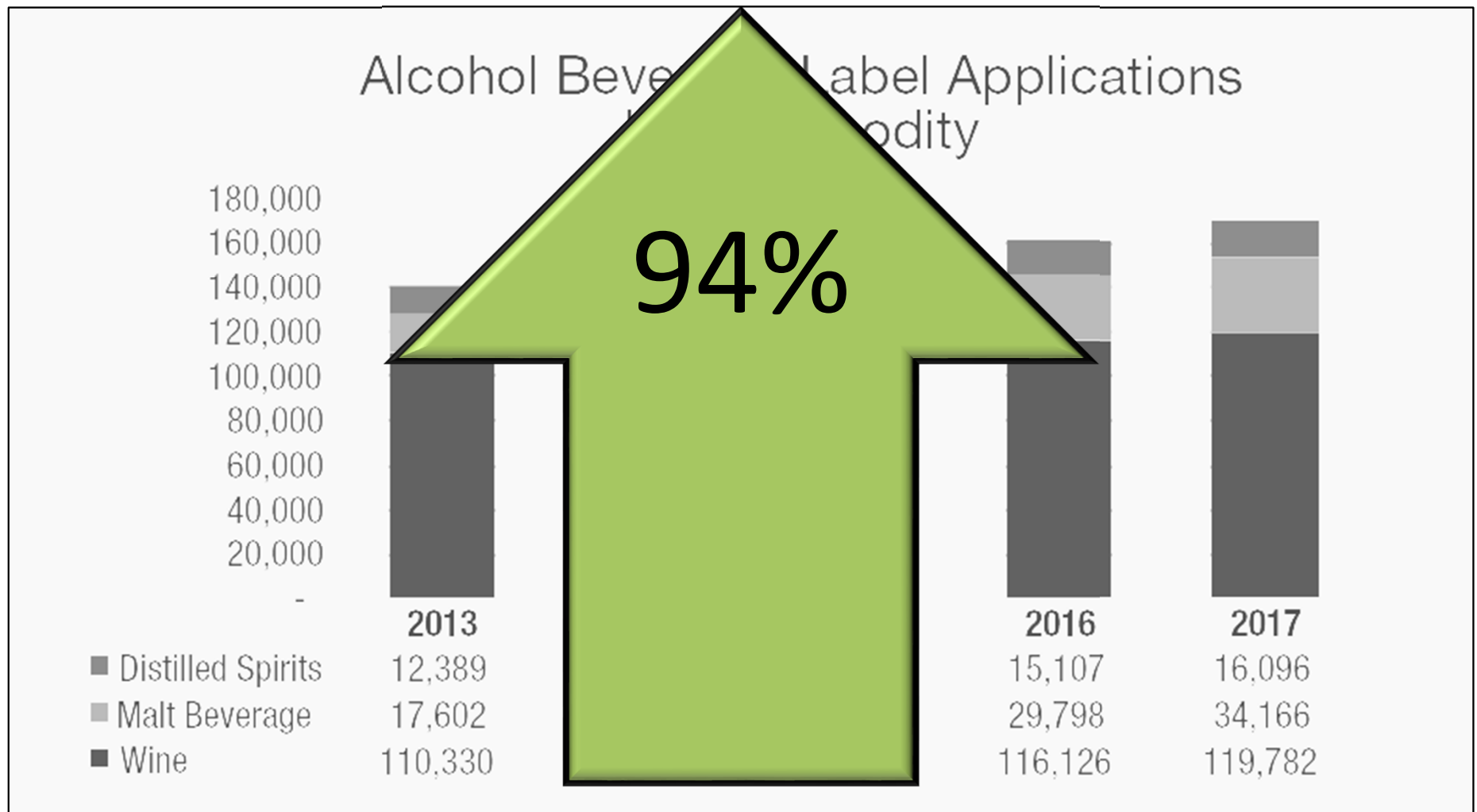


Growth in Number of Breweries



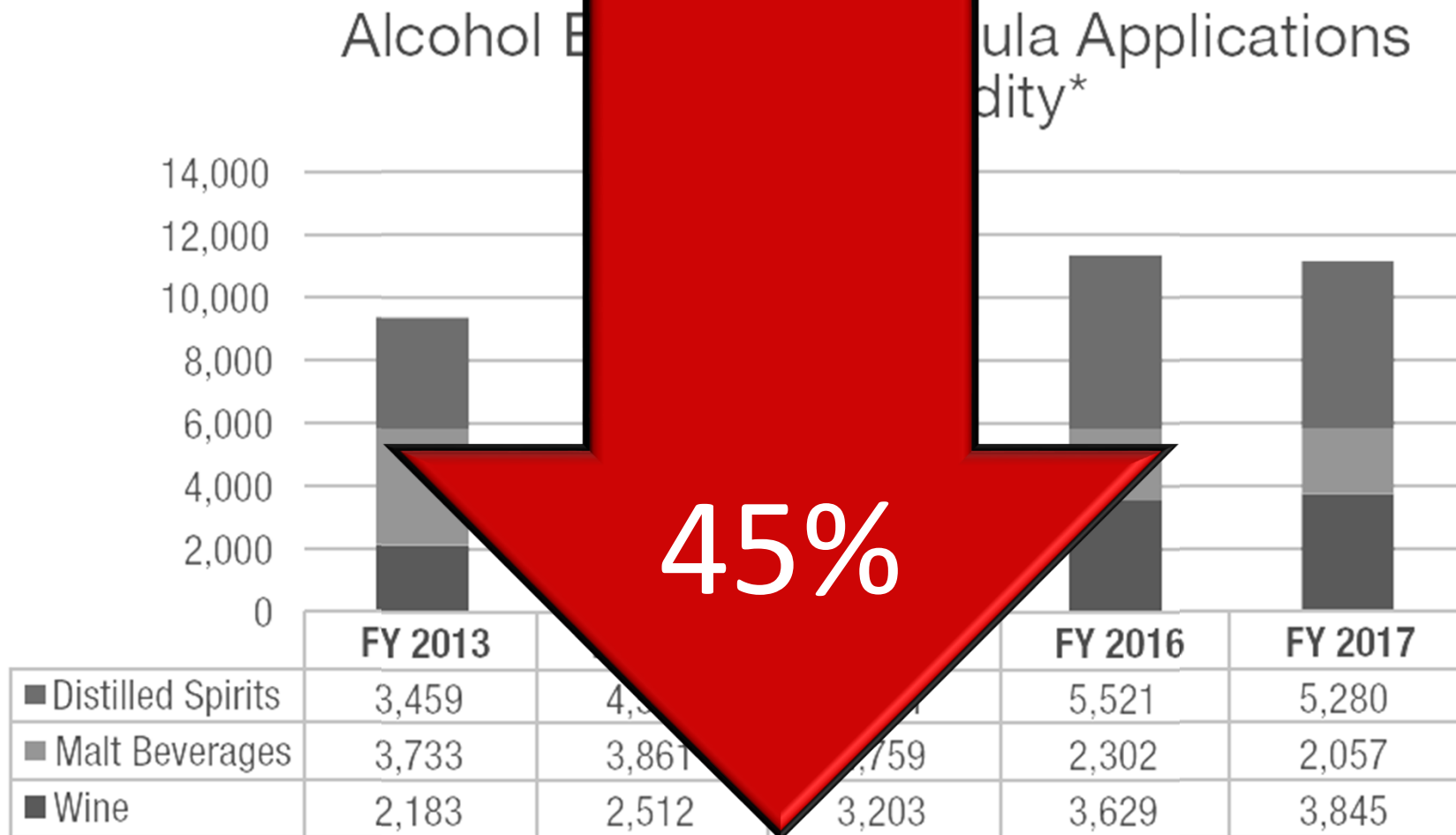


Applications for Label Approval





Applications for Formulas



TTB Laws and Regulations

QUICK OVERVIEW





TTB Laws and Regulations*

Domestic Breweries

- **Internal Revenue Code (IRC)**
 - 26 U.S.C. Chapter 51
 - [27 CFR part 25 – Beer](#)
- **Federal Alcohol Administration Act (FAA Act)**
 - 27 U.S.C. 205
 - [27 CFR part 7 – Labeling and Advertising of Malt Beverages](#)

* Not a complete list



IRC Definition of Beer

- ***Beer is:*** Beer, ale, porter, stout, and other similar fermented beverages (including saké and similar products) of any name or description **containing one-half of one percent or more of alcohol by volume, brewed or produced from malt, wholly or in part, or from any substitute for malt**
 - Only rice, grain of any kind, bran, glucose, sugar, and molasses are substitutes for malt
 - In addition, brewers may also use the following materials as adjuncts in fermenting beer: honey, fruit, fruit juice, fruit concentrate, herbs, spices, and other food materials
 - You may use flavors and other nonbeverage ingredients containing alcohol in producing beer in certain amounts

27 CFR part 25



FAA Act Definition of Malt Beverage

- **A malt beverage is:** A beverage made by the alcoholic fermentation of an infusion or decoction, or combination of both, in potable brewing **water**, of
 - **malted barley with hops**, or their parts, or their products, and
 - with or without other malted cereals, and
 - with or without the addition of unmalted or prepared cereals, other carbohydrates or products prepared therefrom, and
 - with or without the addition of carbon dioxide, and
 - with or without other wholesome products suitable for human food consumption



As a Result...

- A *beer* is not regulated as a *malt beverage* under the FAA Act, unless it contains both:
 - Malted barley **AND** hops
- *Malt beverages* with less than 0.5% alcohol by volume are not taxed as beer under the IRC, but may be subject to FAA Act requirements

See [TTB Ruling 2008-3](#) for additional information



Therefore...

- **Saké** is beer under the IRC but is not a malt beverage under the FAA Act (it's wine)
- **Near beer** (less than 0.5% ABV) and **alcohol - free** malt beverages (0.0% ABV) are potentially subject to TTB label approval
- Beers, such as **sorghum beers**, made without both malted barley *and* hops are never subject to TTB label approval, but must be labeled in accordance with the Food and Drug Administration's (FDA's) food labeling requirements



IRC Requirements for (Domestic) Beer

- Apply to all *beer* produced in the U.S.
- Include:
 - Qualification of the Brewery/Brewpub
 - Recordkeeping requirements and reports
 - Taxes
 - Formulas (for some beers)
 - Minimum marks, brands and labels requirements

27 CFR part 25



FAA Act Requirements for Malt Beverages

- Applies to domestic and imported *malt beverages*, but only if they are sold or shipped ... in interstate commerce*
- Include:
 - Labeling requirements for malt beverages
 - Certificates of Label Approval (COLA)
 - Advertising of malt beverages
 - Trade practices

*Other conditions apply re: labeling and COLA requirements

Craft Beverage Modernization & Tax Reform

CHANGES EFFECTIVE DURING
2018 AND 2019





Tax Rates for Domestic Beer

Tax Rates for Domestic Beer that is Removed During Calendar Years 2018 and 2019*			
	Beer Produced by the Brewer		Beer Not Produced by the Brewer
	First 60,000 BBLs	Over 60,000 up to 2,000,000	All BBLs
Domestic Brewer who brews 2,000,000 barrels or less per calendar year	\$3.50	\$16.00	\$18.00
Domestic Brewer who brews more than 2,000,000 barrels per calendar year	\$16.00	\$18.00	

* Additional rules regarding controlled groups and single taxpayers apply



What is “Production”

For purposes of taking the reduced rates of tax, beer is considered to have been “produced” if it is lawfully brewed or produced at a qualified brewery premises, including beer brewed by fermentation or produced by the addition of water or other liquids during any stage of production



What is “Production”

- Blending or combining two beers does not count as production for purposes of the reduced tax rates
- Beer received in bond in containers and subsequently removed subject to tax, without any production activity occurring, is not eligible for the reduced tax rates
- Beer received in bond and merely bottled is also not eligible for the reduced tax rates



What is “Production”

- The entire volume of beer to which water or other liquids had been added is considered “produced” for purposes of applying the reduced tax rates
- TTB expects production activities to be undertaken in good faith in the ordinary course of production, and not solely for the purpose of obtaining a reduced rate



What is “Production”

- The eligibility for the reduced rate is also subject to controlled group and single taxpayer rules in section 5051(a)(5), which may further limit the beer subject to the reduced rate upon removal by the brewer



Controlled Group and Single Taxpayer Rules

- **Controlled Group:** The Act provides that the quantities to which the credits and reduced rates apply shall be applied to the controlled group. The Act also provides that an importer electing to receive an assignment of a credit or reduced tax rate from a foreign manufacturer shall be deemed a member of the controlled group of the foreign manufacturer.
- **Single Taxpayer:** The Act provides that two or more entities (whether or not under common control) that produce products marketed under a similar brand, license, franchise, or other arrangement shall be treated as a single taxpayer for purposes of the credits and reduced rates.
- Further guidance on these issues is coming soon



Tax Rates for Imported Beer

Tax Rates for Beer that is Imported During Calendar Years 2018 and 2019*		
	First 6,000,000 BBLs	Over 6,000,000 BBLs
Beer Importer	\$16.00	\$18.00

Until guidance on foreign producer assignments is issued, pay the full \$18 per BBL

* Additional controlled group, single taxpayer, and foreign producer assignment rules apply.



Foreign Manufacturer Election

- In the case of beer brewed or produced outside of the United States and imported, foreign brewers may assign the reduced rates to importers who elect to receive it
- Appropriate procedures must be established in order for an importer to receive a lower effective excise tax rate
- TTB and CBP will be updating their websites with guidance for importers
- Until such procedures are established and guidance is issued, importers should continue to pay the full excise tax rates
- Importers will be provided with the opportunity to seek the applicable excise tax relief, on entries made after the law went into effect, once procedures and guidance have been issued



Transfer of Beer in Bond

- The Act authorizes the transfer of beer in bond between brewers who are not owned by the same corporation or other entity
- TTB plans to issue guidance on this in the near future



Summary & Questions



Brewer's Notices

BILL CASTER
PROGRAM ANALYST
NATIONAL REVENUE CENTER





The Benefits of Permits Online

- Self - registration
- Step by step guidance (help buttons)
- Auto fill capabilities
- Save and resume
- 24/7 customer access
- Email notifications
- Cost and time savings on mailing, copying, paper storage
- Ability to file amendments for those who file the original application through Permits Online



Did You Know...?

- A brewery cannot be located in any residence
- Before you submit your application to TTB you should generally have construction complete and necessary equipment in place or on order
- If you have a tasting room you must describe this in the description of the brewery premises and it should also be shown on your diagram
- You cannot begin producing beer until you receive your approved Brewer's Notice
- Before you submit your application you should have all your equipment in place or at least on order



Additional Information Required

Corporation	LLC	Partnership	Sole Owner
IF APPLICABLE Bond Form	IF APPLICABLE Bond Form	IF APPLICABLE Bond Form	IF APPLICABLE Bond Form
Articles of Incorporation AND/OR Certificate of Incorporation	Articles of Organization AND/OR Certificate of Organization	Partnership Agreement	No corporate docs required
Lease Agreement or Proof of Property Ownership	Lease Agreement or Proof of Property Ownership	Lease Agreement or Proof of Property Ownership	Lease Agreement or Proof of Property Ownership
Source of Funds Documentation	Source of Funds Documentation	Source of Funds Documentation	Source of Funds Documentation
Diagram	Diagram	Diagram	Diagram
<u>Signing Authority Authorization</u> - Resolution OR - Articles of Incorporation OR - Signing Authority for Corporate Officials Form 5100.1	<u>Signing Authority Authorization</u> - Resolution OR - Articles of Organization OR - Signing Authority for Corporate Officials Form 5100.1	- Partnership Agreement	NONE



Permits Online

www.ttb.gov

Doing Business Online

TTB & Pay.gov

Public COLA Registry
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

PERMITS ONLINE

COLAs Online
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

FORMULAS  online

Already Have an Account?

[Log into Permits Online](#)

[Forgot Your Password?](#)

[Check the Status of Your Application](#)

[See all TTBOne Applications](#)

New to Permits Online?

Get started now! Follow these [steps](#) to register as a Permits Online customer.

1. **CREATE** your username and password
2. **PROVIDE** your contact information
3. **ACTIVATE** your account

[Register for a Permits Online Account](#)

Tools & Guides

[Business Central](#)
[TTB Learning Center](#)
[Regulations, Laws, and Public Guidance](#)
[Getting Started in TTB-Regulated Industry](#)
[Maintaining Compliance in a TTB-Regulated Business](#)
[TTB Glossary](#)

Online Services




[Log into Permits Online](#)



Register for an Account

☐ Accessibility Support | [Register for an Account](#) | [Login](#)

[Home](#) | [Alcohol Permits & Registrations](#) | [Tobacco Permits & Firearms Registration](#)



**Welcome to the Alcohol and Tobacco Tax and Trade Bureau (TTB)
Permits Online System**

What's New?

ELIMINATION OF BOND REQUIREMENTS FOR SMALL BEVERAGE MANUFACTURERS

As of January 1, 2017, if you are the proprietor of a brewery, distilled spirits plant, or winery owing not more than \$50,000 in excise taxes in the previous year, and you expect to owe not more than \$50,000 in excise taxes in the current year on beer, distilled spirits, or wine, you may no longer be required to hold a bond. Please see our [Bond and Filing Changes Home Page](#) for more details.

Login

User Name or E-mail:

Password:

☐ Remember me on this computer

[I've forgotten my password](#)

[New Users: Register for an Account](#)



Submitting Your Application

- You will be asked for information on each Owner, Officer, Director, Member, Manager of the company. We will also want to know separately from the owners and officers (if different) who holds stock or interest in the company having at least ten (10) percent or more. This information will be collected in the **Owner Officer Information Application** and completed before you complete your brewery application.
- When the application is completed, Permits Online will generate a unique OOI Tracking Number for each individual. You will need the OOI Tracking Number(s) when completing your brewery application.



Complete your Commodity Specific Application

--Select a Category--

Original AFP

Original Brewery

Original DSP

Original SDS TFA USGOV

Original WHL IMP

Original Winery

Owner Officer Information

Request Access - Existing Data



Completing the Application

- Permits Online will guide you through the entire application process
- If required information is missing on a page you will receive an error message and will not be able to continue with the application until the information is completed
- No longer need to mail any documents
- If cash bond, you pay through the system (no longer need to mail checks)

Application Information

BREWERY OPERATION INFO

This section pertains to your proposed brewing operations and premises.

Brewery/Microbrewery: * ☐

Brewpub (Tanks): * ☐

Brewpub (Bottles/Kegs): * ☐

* Does the applicant own the land or building comprising the brewery?: ☐ Yes ☐ No

If yes, please provide us with the name and address of any mortgagee, or other person who has a claim on the land or buildings comprising the brewery. If there is no mortgagee, or other claim on the land or buildings, please enter "Not Applicable":

If no, please provide us with the name/address of the owner of the land or buildings comprising the brewery, and of any mortgagee, or other claim on the land or buildings comprising the brewery: *

* Does the applicant own the equipment that will be used in the operation?: ☐ Yes ☐ No

If no, please provide name and address of the equipment owner: *

Enter the Start Time of your 24 hour brewer business day if different than 12:00am through 11:59pm:

BREWERY INFORMATION

I am required to furnish a bond because my tax liability will exceed \$50,000 this calendar year: ☐

I am not required to furnish a bond because my tax liability will not exceed \$50,000 this calendar year: ☐

* Are you a member of a controlled group?: ☐ Yes ☐ No

As part of the controlled group will the controlled group produce more than 60,000 but less than 2,000,000 barrels of beer per year?: ☐ Yes ☐ No

* What is your estimated production in barrels per year?:

* Provide a description of each tract of land that comprises the brewery by distance and directions. (LAND ONLY):

* Describe each Brewery Premises Building: Provide size, construction, use and location of doors and windows:

a.) Identify what area of the brewery will be used as a tavern including the boundaries of the tavern b.) Identify the areas of the brewery that are accessible to the public and those not c.) Describe security measures that will prevent public access to the brewing area (s). d.) Describe in detail the method to be used for measuring beer for the purpose of tax determination. Identify the tanks which will periodically contain tax-determined beer, and any other areas where tax-determined beer will be stored: *

IF ALTERNATING: a) Describe any area of the brewery which will be used in the alternation of operations. b) Describe which area of the brewery is appointed to (alternating company) and their operations. c) Describe all areas, building, floors, rooms, equipment and pipelines which will be shared.:

* Describe brewery security to include; locks, access to the brewery and how un-taxpaid goods will be protected during and after business hours:



Tasting Rooms

*Describe brewery security to include; locks, access to the brewery and how un-taxpaid goods will be protected during and after business hours:

*Do you understand that if the brewery charges ☐ Yes ☐ No for tasting the beer or has any other charges, such as a charge for tours or parking, the tasting room cannot be part of the brewery premises and you must tax pay the beer before removing it to the tasting room. Lines cannot be run from the brewery to the serving bar: You must remove the beer in kegs or some other type of approved container and pay the tax on the keg/container as it is removed from the brewery to the tasting room:

*Do you understand that if the brewery charges ☐ Yes ☐ No for tasting the beer or has any other charges, such as a charge for tours or parking, the tasting room cannot be part of the brewery premises and you must tax pay the beer before removing it to the tasting room. Lines cannot be run from the brewery to the serving bar: You must remove the beer in kegs or some other type of approved container and pay the tax on the keg/container as it is removed from the brewery to the tasting room:

Application Information

OFFICER/OWNERSHIP INFORMATION

Important!!! Ownership percentage should equal 100%. Select "Add a Row" to enter additional individuals, companies and/or trusts.

This information must be provided for every stockholder holding 10% or more, Sole Proprietor, Partner, Officer, Director, Trustee, Member and/or Managing Member as well as for any Company or Trust holding ownership in the Company.

Showing 0-0 of 0

How is Officer/Owner Info Submitted?	Officer/Owner Info Tracking No.	Officer/Owner Classification	Officer/Owner EIN	First Name	Middle Name	Last Name	Suffix	Email Address	Primary Title	List Additional if Titles	Title Other	Description of Duties or Relation to the Proposed Operation	Company Name	Trust Name	Percent Voting- Stock- Interest	Inve- in Bus
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No records found.

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Add a Row ▼ Edit Selected Delete Selected

SIGNING AUTHORITY

Select "Add a Row" for each employee of the company who has the authority to sign and/act on behalf of your company. Authority can be granted by title or individual.

Be sure to include anyone who will be a registered user for COLAs and Formulas Online. Please note: Your permit must be APPROVED before you can register for these systems.

Showing 0-0 of 0

Authority Granted by	First Name	Middle Name	Last Name	Suffix	Title if Other	Source of Authority	Type of Board Meeting	Date of Meeting	Type	If Limited, Signing Authority Capacity	Effective Date	Is this person authorized to prepare or review label submissions?	Is this person authorized to submit labels for approval?	Is this person authorized to prepare or review formula submissions?	Is this person authorized to submit formulas for approval?
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No records found.

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Add a Row ▼ Edit Selected Delete Selected

POWER OF ATTORNEY INFORMATION

Select "Add a Row" for each non-employee of the company you are granting the authority to sign or act on your behalf. Be sure to include anyone who will be a registered user for COLAs and Formulas Online. Please note: Your permit must be APPROVED before you can register for these systems.

Showing 0-0 of 0

First Name	Middle Name	Last Name	Suffix	Address	Phone Area Code	Phone	Phone Extension	Fax Area Code	Fax Number	Email	Type	If Limited, Specific Powers to be Conferred	Effective Date	Is this person authorized to prepare or review label submissions?	Is this person authorized to submit labels for approval?	Is this person authorized to prepare or review formula submissions?	Is pe au to for ap
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No records found.

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Add a Row ▼ Edit Selected Delete Selected



Finding Your Approval Documents

- Log in to Permits Online
- Click on “Search Your Applications” button to find your application and click on the application tracking number showing approved
- Scroll down to the Supporting Documents and Attachments Bar
- Under the Attachment List you should see PDF File(s), your Approval Letter and Permit. **If applicable**, you will see required documents such as, Bonds and Power of Attorney Forms

Record/Application Details

Premise Location:
197 Warren WAY
Woodlawn KY 41789-3597
▶ **More Details** (Click arrow to view details)
[Print Cover Sheet](#)
[Create Amendment](#)

▶ **Status** (Click arrow to view details)

▶ **Supporting Documents and Attachments** (Click arrow to view details)

▶ **Related Records/Applications** (Click arrow to view details)

▼ **Supporting Documents and Attachments** (Click arrow to view details)

Use the Attachment table to upload supplemental documents. Select "Upload a New Attachment" for each supplemental document that you are uploading. Contact TTB for more information about this table 1-855-TTB-PONL (1-855-882-7665).

Attachment List
Files can be up to 16MB in size. Acceptable file types include .doc, .pdf, .jpg, .xls

Name	Record ID	Record Type	Entity Type	Type	Size	Date	Delete
Permit2.pdf	2011-S050-00038-Q	Application for Specialty Denatured Spirits - User	Record		10.06 KB	04/08/2011	Delete

▶ [Upload a New Attachment](#)



Changes you Must Report to TTB

Alcohol Permits & Registrations

[Create a New Application](#)

[Search Your Applications](#)

Select an Amendment Type

Click here for a [description of amendment application types](#)
type not listed below please contact TTB at 1-855-TTB-PONL.

IMPORTANT: To protect the security of your information, your Perm regardless of whether you are continuously working or not. If you please make sure to save your progress by clicking on "Save and r

Select a Category:

- Amended - All Commonly Filed
- Amended AEP
- Amended Brewery
- Amended DSP
- Amended SDS TFA USGOV
- Amended WHL IMP
- Amended Winery



Change in Brewery Location

If moving your business operations to another location within the same state (if moving to another state you will need to file an original application)

- Required Documents:
 - New Diagram
 - Lease Agreement
 - If applicable, superseding bond or consent of surety (change in bond)



Change in Mailing Address

- If there has been a change to where you will receive mail



Change in USPS Address

- If your address was changed by the United States Postal Service but no physical move has taken place



Signing Authority

- If any changes to the existing signing authority on file
- You will be required to attach the appropriate documentation showing where the authorization is granted
- Sources of Authority:
 - Signing Authority Form TTB 5100.1
 - Resolution
 - Corporate Document



Power of Attorney

- Adding or removing individuals with the power to sign and/or act on behalf of the company
 - Example: Consultants
- When adding a Power of Attorney you are required to download TTB F 5000.8 and attach a completed form to your Permits Online Account



Change in Brewery Operations

- When changing your operations from a brewery to include brewpub operations or a brewpub to a brewery
- Required Documents
 - Revised Diagram



Change in Control

- A change in control occurs when there are changes in stock ownership or LLC membership ownership.
- The same legal entity remains in existence which continues to operate the business in question.



Change in Officers, Directors, Members, or Stockholders

- When there is a change in the officers, directors, members and managers, as well as any stockholders/interest holders who hold 10 percent or more
- Note: A Personnel Questionnaire or Owner Officer Information Application (OOI) needs to be completed if adding a new owner, officer, member, manager, director, and any stockholder holding 10% or more



Bond Changes

Superseding/Strengthening /Continuation

- IF APPLICABLE
- If there are any changes to your existing bond
- Brewer's Bonds expire every four years. In order to continue operations without interruption, one of the following must be filed and approved prior to the expiration date of the current bond or continuation certificate:
 - Brewer's Bond, TTB F 5130.22
 - Brewer's Bond Continuation Certificate, TTB F 5130.23
 - Brewer's Collateral Bond, TTB F 5130.25
 - Brewer's Collateral Bond Continuation Certificate, TTB F 5130.27



Change in Brewery Premises

- A change in construction or use of the building(s) of the premises including extension or curtailment of your approved premises
- Required Document:
 - Diagram



Non-Contiguous Premises

- Extending existing premises to include an additional building located at a different address
- Must be located in same state
- Must be within a reasonable proximity from approved premises
- Brewers may only conduct loading, case packing and storage at a non-contiguous premises
- Required Documents:
 - If required to have a bond then a “Change in Bond” Form would be required.
 - Amended Diagram



Change in Equipment

- You do not need to report changes in equipment



Brewery - Alternation of Premises

- If you are an already established brewery and wish to add a contiguous bonded winery, taxpaid wine bottling house, or distilled spirits plant, you must submit:
 - Updated diagram showing which areas will be alternating
 - Variance Request: Application to use Brewery for Other Purposes
 - A letterhead notice requesting a variance from the requirement to submit notification of each alternation should be filed
 - Change in Bond (Consent of Surety) TTB F 5000.18 – if applicable
- ** You also must submit a new application for the commodity that you are adding**



Brewery- Alternation of Proprietorship

- If you are an established brewery and will be having another brewery, winery, or distilled spirits plant of different ownership share your premises and/or equipment, you will need to submit the following documents:
 - Updated diagram showing which areas will be alternating
 - Variance Requests: Application to use Brewery for Other Purposes and Request for Alternate Method of Operations for a change in premises
 - Change in Bond (Consent of Surety) TTB F 5000.18 – if applicable
 - Alternating agreement contract
 - Business plan

See TTB Industry Circular 2005–2, Alternating Proprietors at Brewery Premises, for more information



Variance or Alternate Method

- Requesting to vary from the regulations
- You will need to submit a letterhead notice stating the regulations you wish to vary from along with a reason why this variance is needed, as outlined under 27 CFR 25.52



Termination of Business

If you are discontinuing business:

- A final report must be filed showing all beer on hand as paid or transferred to new owner before termination
 - The Report must be marked "FINAL REPORT" and have 0.0 "on hand" amount end-of-period
- A final TTB F 5000.24, Excise Tax Return, covering the last period of liability marked "FINAL RETURN"
 - The period should cover up to the last day of business as a brewery (including all removals)



Coming Soon to Permits Online

- Ability to file multiple amendments at one time
- Business Entity Level (Owner/Officer Information, signing authority, power of attorney, labeling and bottling on account for trade names)
- Commodity Operations Level (bond information, premises descriptions, operations information, operating name)
- Owner Officer Information applications for new release will now be called Personnel Questionnaires and will receive a PQ tracking number - older applications will keep their OOI tracking number
- Able to submit multiple commodity applications for same location in the same submission (at one time)
- See only the questions pertinent to your specific operations
- New format for amendment tracking numbers



Summary & Questions



Brewery Records, Reports, and Returns

DEBBIE RUPERT
TTB SPECIALIST
NATIONAL REVENUE CENTER





Records, Reports & Returns

Records

Operations
Report

Excise Tax
Return



Records

- **IMPORTANT!**
- Captures the brewery's operations
- Source documents for the report and the tax return
- The documents an auditor would look at to support your tax liability and compliance
- See TTB regulations at 27 CFR 25.291-25.301 for required records and reports



Electronic Code of Federal Regulations: e-CFR.gov

www.ttb.gov ←



Beer Laws and Regulations

Public guidance including FAQs, procedures, rulings and industry circulars

Part 25 - Beer



Records – Basic Info

- Brewers are required to maintain records that capture brewery operations
- Required daily transactions must be made by the close of next business day
- Maintain and make available for inspection at the brewery
- Retain for 3 years
- Data-processed records may be retained on equipment off brewery premises, if certain circumstances are met



Daily Records

- 27 CFR 25.292 – Provides clear, detailed requirements
- No required format, but must provide the required information
 - Examples may be spreadsheets, invoices, computer-generated summaries, commercial or business documents, bills of lading, credit memos, TTB required forms
- What did you produce and what happened to it
 - bottling, racking, removing, loss, etc.



Daily Records (Continued)

- Beer produced by fermentation
- Beer transferred to/from bottling
- Beer transferred to/from racking
- Beer bottled or racked
- Beer removed for consumption or sale
- Beer lost due to breakage, theft, etc.
- Beer destroyed
- Beer returned to brewery



Daily Records (Continued)

- Beer removed without tax payment
 - Transfer to another brewery
 - Unfit for beverage use
 - Research or analysis
 - Removed to contiguous distilled spirits plant
 - Exported or supplies for vessels and aircraft
 - Personal use
 - Applies to sole proprietorships and partnerships, and is limited to 100 gallons per year per adult and 200 gallons if 2 or more adults are in the household



Daily Records (Continued)

- Beer Exported - 27 CFR part 28
 - Direct export without payment of tax
 - Export tax paid with benefit of drawback
- For more details, attend *TTB Compliance & Challenges When Exporting Your Beer* - Tuesday, May 1st 1:20 PM - 2:20 PM



Daily Summary Records

- Brewers must maintain daily summaries of the following:
 - Beer and cereal beverage bottled
 - Beer and cereal beverage racked
 - Beer removed for consumption or sale
 - Beer returned to the brewery from which removed
 - Beer returned to the brewery after removal from another brewery owned by the brewer; and
 - Brewing materials, beer and cereal beverage in process, and finished beer and cereal beverage on hand
- These summaries can simply be a spreadsheet summarizing the information from the source documents



Inventory Records

27 CFR 25.294

- Physical Inventory
 - Required each month, may be taken within 7 days of end of month
- Must include the following information:
 - Date taken
 - Quantity of beer and cereal beverage on hand
 - Losses, gains, shortages
 - Signature under penalty of perjury



Monthly Inventory - Example

27CFR 25.294

	Bay 1				Bay 2				Bay 3				Bay 4				Bay 5				Bay 6			
	Amber				Wheat				Raspberry				Winter				IPA							
	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24
	Count																							
Barrels	0	0	11.03	30.05	0	0	265.03	51.02	0	0	11	7.98	0	0	1.02	10.02	0	0	386.02	46.02	0	0	0	0

TOTAL			
1/2	1/4	12/12	12/24
Count	366	596	18575
Barrels	183	149	674.09

Bay 7			
1/2	1/4	12/12	12/24
Count			
Barrels	0	0	0

	Bay 13				Bay 12				Bay 11				Bay 10				Bay 9				Bay 8			
	Amber				Wheat				Raspberry				Winter				IPA							
	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24	1/2	1/4	12/12	12/24
	Count																							
Barrels	58	30	0	0	94	47	0	0	16	0	0	0	6	26	0	0	9	46	0	0	0	0	0	0

I declare under the penalties of perjury that this inventory, including the documents submitted in support thereof, has been examined by me and, to the best of my knowledge and belief, is true, correct and complete.

DATE TAKEN: _____ TAKEN BY: _____

Penalty of perjury statement, signed by person who conducted the inventory



Common Recording Issues

Loss vs Shortage

- Loss - beer lost due to a known event like breakage, spillage or theft – NOT TAXED
- Shortage – missing quantity of beer disclosed by physical inventory – unexpected
 - MAY BE TAXED
 - Brewer must provide a plausible explanation, identify, and address defects or it may be taxed



Common Recording Issues

Beer Destroyed

- On brewery premises
 - Record of destruction
 - No tax and no notification required
- Off brewery premises under 27 CFR 25.222
 - Submit Notice of Intent of Destruction on brewery letterhead
 - Fax to NRC 202-453-2979 - most efficient
 - Show as adjustment on tax return or file a claim, within 6 months



Common Recording Issues

Beer Returned to Brewery

- 25.212 – Removed and returned to same brewery – offset against removals
- 25.213 – Removed and returned from a different brewery location of same ownership – a decreasing adjustment



Records – Best Practices

- Be familiar with 27 CFR 25.292 and 25.294
- Build recordkeeping duties into the daily work schedule
- Keep detailed records—who, what, where, when, how much?
- Be vigilant about returns of beer, destructions, removals, losses and shortages
- Record immediately once identified



Records, Reports & Returns

Records

Operations
Report

Excise Tax
Return



Beer Barrel Equivalency

- 31 gallons = 1 barrel
- The standard unit for tax and reporting
- Taxable removals in kegs must be computed as barrels by using the tables found in 27 CFR 25.156
- Taxable removals in bottles and cans must be computed as barrels by using the tables found in 27 CFR 25.158
- If beer is to be removed in OTHER sizes, the brewer shall notify the NRC in advance and request to be advised of the fractional barrel equivalent



Beer Barrel Equivalency (continued)

- EXAMPLE: Barrel equivalent factor: $24/12 = 0.07258$
24 oz. bottles
12 bottles per case
75 cases removed $\times 0.07258 = 5.4435$ beer barrels
Use 5.44 beer barrels to compute tax
- In removal records, compute to 5 decimal places
 - The sum of the quantities computed for any one day will be rounded to 2 decimal places and the tax will be calculated and paid on the rounded sum



Operations Report

- Due 15th day following the close of the reporting period
- Required even if no activity during period
- File quarterly if tax liability does not exceed \$50,000 in a calendar year
- File monthly if tax liability is more than \$50,000 in a calendar year
- No annual filing option



Operations Reports

- TTB Form 5130.26 – Quarterly Brewer's Report of Operations (if eligible)

- OR -

- TTB Form 5130.9 - Brewer's Report of Operations

Note: Instructions are available for each form:
TTB Form 5130.26i and TTB Form 5130.9i



DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

BREWER'S REPORT OF OPERATIONS

Our Brewery EIN is:

Our TTB Brewery Number is:

BR-

TTB can reach the brewery by calling:

()

What is the name of your brewery?

What is the location of your brewery?

(Number & Street)

(City)

(County)

(State)

(ZIP Code)

Reporting Period (enter year)

Monthly Report for (enter month)

OR Quarterly Report for:

☐ January - March

☐ July - September

☐ April - June

☐ October - December

Part 1 - Beer Summary

Operations	Cellar	Racking		Bottling		Totals
(a)	(b)	Bulk (c)	Keg (d)	Bulk (e)	Case (f)	(g)
Additions to Beer Inventory (round your entries to the nearest second decimal)						
1. On hand beginning of this report period (see line 33 totals from last monthly report or line 17 from last quarterly report)						
2. Beer produced by fermentation						
3. Addition of water and other liquids						
4. Beer received from racking and bottling						
5. Beer received in bond (see Instruction #10)						
6. Beer received from cellars						
7. Beer returned to this brewery after removal from this brewery (see Instruction #11)						
8. Beer returned to the brewery after removal from another brewery of same ownership (see Instruction #11)						
9. Racked						
10. Bottled						
11. Physical inventory disclosed an overage						
12.						
13. Total additions to inventory, plus beer on hand (add all columns in lines 1 through 12)						

Removals from Beer Inventory (round your entries to the nearest second decimal)						
14. Removed for consumption or sale (see Instruction #7)						
15. Removed tax-determined for consumption or sale to tavern on brewery premises (see Instruction #12)						
16. Removed without payment of tax for export						
17. Removed without payment of tax for use as supplies (vessels/aircraft)						
18. Removed without payment of tax for use in research and development						
19. Removed without payment of tax to other breweries and pilot brewing plants of same ownership						
20. Removed without payment of tax as beer unfit for sale removed for use in manufacturing						
21. Beer consumed on premises (see Instruction #12)						
22. Beer transferred for racking						
23. Beer transferred for bottling						
24. Beer returned to cellars						
25. Beer racked						
26. Beer bottled						
27. Laboratory samples						
28. Beer destroyed at brewery (see Instruction #13)						
29. Beer transferred to a distilled spirits plant						
30. Losses, including theft (see Instruction #14)						
31. Physical inventory disclosed a shortage (see Instruction #14)						
32.						
33. Total amount of beer on hand at the end of this period (see Instruction #15)						
34. Total beer (see Instruction #16)						
TTB F 5130.9 (04/2015) Page 1 of 2						



5130.26 – Quarterly Report of Operations


	DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) QUARTERLY BREWER'S REPORT OF OPERATIONS	Our brewery's EIN is: 00-0000000		
		Our TTB brewery number is: BR- OH-43210		
		TTB can reach the brewery by calling: (513) 555-5555		
What is the name of your brewery? RACKING BEER BREWERY				
What is the location of your brewery?				
1000 BEER BLVD <small>(Number and Street)</small>	HOP <small>(City)</small>	KEG <small>(County)</small>	OH <small>(State)</small>	5555 <small>(Zip Code)</small>
Reporting Period (enter year) 2018				
This quarterly report is for: <input checked="" type="checkbox"/> January–March <input type="checkbox"/> April–June <input type="checkbox"/> July–September <input type="checkbox"/> October–December				

Figure from line 17 of prior quarter report

★ - Use to calculate tax

Part 1 – Beer Summary

Additions to Beer Inventory	Number of Barrels (round to the nearest second decimal)		Removals from Beer Inventory	Number of Barrels (round to the nearest second decimal)	
1. Total amount of beer on hand at beginning of quarter (see #17 from last quarterly report or #33 from TTB F 5130.9. If this is the first report for this brewery, enter "0".)	5,000.00		10. Beer removed for consumption or sale including beer removed tax determined for consumption or sale in a tavern on brewery premises	★ 2,100.00	
2. Total amount of beer produced by fermentation, plus total amount of water or other liquids added	1,500.00		11. Beer removed without payment of tax as outlined under Subpart L of 27 CFR part 25 (see Instruction #12)	100.00	
3. Beer received in bond (see Instruction #10)			12. Beer consumed on premises (see Instruction #13)	200.00	
4. Beer returned to the brewery after removal from the brewery (see Instruction #11)	★ 200.00		13. Beer destroyed on premises (see Instruction #14)		
5. Physical inventory disclosed an overage			14. Losses, including theft (see Instruction #15)	100.00	
6.			15. Physical inventory disclosed a shortage (see Instruction #15)		
7.			16.		
8. Total additions to inventory, plus beer on hand (add lines 1 through 7)	6,700.00		17. Total amount of beer on hand at end of quarter (see Instruction #16)	4,200.00	
9. Adjustments to additions from a prior reporting period (see Instruction #17)	(+)	(-)	18. Adjustments to removals from a prior reporting period (see Instruction #17)	(+)	(-)
			19. Total beer (see Instruction #18)	6,700.00	

These figures should match

Add line 10 through line 16 and subtract from line 8. Should match physical inventory totals for quarter



5130.26 – Quarterly Operations Report

Part 3 – Remarks		
<i>(Add remarks below or on a separate piece of paper attached to this form)</i>		
<i>Under penalties of perjury, I declare that this report is supported by true, complete, and correct records that are available for inspection at my brewery. I have examined this report and to the best of my knowledge and belief it is true, complete, and correct.</i>		
Signature	Title Member	Date 04/10/2018
TTB F 5130.26 (10/2014)		Page 1 of 1



Records, Reports & Returns

Records

Operations
Report

Excise Tax
Return



Tax Rates for Domestic Beer – 2018 & 2019

Tax Rates for Domestic Beer that is Removed During Calendar Years 2018 and 2019*			
	Beer Produced by the Brewer		Beer Not Produced by the Brewer
	First 60,000 BBLs	Over 60,000 up to 2,000,000	All BBLs
Domestic Brewer who brews 2,000,000 barrels or less per calendar year	\$3.50	\$16.00	\$18.00
Domestic Brewer who brews more than 2,000,000 barrels per calendar year	\$16.00	\$18.00	

* Additional controlled group and single taxpayer rules apply



When is There Beer Tax Liability?

- 26 U.S.C. 5051(a) — “Tax is hereby imposed on all beer brewed or produced and **removed for consumption or sale** within the U.S. or imported into the U.S.”



Excise Tax Return Filing Frequency

- **Annually:** \$1,000 or less beer tax liability in current and prior calendar year
 - Due 14th day after close of the calendar year
- **Quarterly:** \$50,000 or less beer tax liability in current and prior calendar year
 - Quarters end March, June, September, December
 - Due 14th day after the close of the quarter



Semi-Monthly Tax Return

- **Semi-Monthly:** above \$50,000 tax liability
 - 1st – 15th
 - 16th – to end of month
 - Due the 14th day after the close of the period
 - Special rule for September — there is a third return period
 - 1st to 15th
 - 16th - 25th (for non-EFT)
 - 26th - 30th (for non-EFT)

16 th – 26 th (EFT filers)
27 th – 30 th (EFT filers)



Excise Tax Return - Form 5000.24

- Due the 14th day after the close of the tax period
 - If the due date falls on a weekend or legal holiday, the due date is the immediately preceding business day
- Additional rules apply to multiple locations, import transactions, controlled groups
- Zero tax liability, still required to file



Email Reminders for Filing Tax Returns and Reports

- Stay current with due dates by subscribing to receive automated email reminders of due dates for returns and reports
- Visit <https://www.ttb.gov/news/automated-reminders-filing.shtml> to sign up for email reminders



Tax Calculation

**Operations
Report**

?

**Excise Tax
Return**



5130.26 – Quarterly Operations Report

★ - Use to calculate tax

Part 1 – Beer Summary					
Additions to Beer Inventory	Number of Barrels (round to the nearest second decimal)		Removals from Beer Inventory	Number of Barrels (round to the nearest second decimal)	
1. Total amount of beer on hand at beginning of quarter (see #17 from last quarterly report or #33 from TTB F 5130.9. If this is the first report for this brewery, enter "0".)	5,000.00		10. Beer removed for consumption or sale including beer removed tax determined for consumption or sale in a tavern on brewery premises	★ 2,100.00	
2. Total amount of beer produced by fermentation, plus total amount of water or other liquids added	1,500.00		11. Beer removed without payment of tax as outlined under Subpart L of 27 CFR part 25 (see Instruction #12)	100.00	
3. Beer received in bond (see Instruction #10)			12. Beer consumed on premises (see Instruction #13)	200.00	
4. Beer returned to the brewery after removal from the brewery (see Instruction #11)	★ 200.00		13. Beer destroyed on premises (see Instruction #14)		
5. Physical inventory disclosed an overage			14. Losses, including theft (see Instruction #15)	100.00	
6.			15. Physical inventory disclosed a shortage (see Instruction #15)		
7.			16.		
8. Total additions to inventory, plus beer on hand (add lines 1 through 7)	6,700.00		17. Total amount of beer on hand at end of quarter (see Instruction #16)	4,200.00	
9. Adjustments to additions from a prior reporting period (see Instruction #17)	(+)	(-)	18. Adjustments to removals from a prior reporting period (see Instruction #17)	(+)	(-)
			19. Total beer (see Instruction #18)	6,700.00	



Tax Calculation

Line 10 - Beer removed for consumption or sale	2,100.00
Line 4 - Beer returned to the brewery after removal from brewery	(200.00)
Total Removals	1,900.00
Tax Rate - \$3.50 per beer barrel	\$3.50
Total Tax Liability Due	\$6,650.00



Tax Return – Form 5000.24

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) EXCISE TAX RETURN <i>(Prepare in duplicate – See instructions below)</i>		1. SERIAL NUMBER SN 2018-1 AMENDED
2. FORM OF PAYMENT <input checked="" type="checkbox"/> CHECK <input type="checkbox"/> MONEY ORDER <input type="checkbox"/> EFT <input type="checkbox"/> OTHER (Specify) _____		3. AMOUNT OF PAYMENT \$ 6,650.00
4. RETURN COVERS (Check one) <input type="checkbox"/> PREPAYMENT <input checked="" type="checkbox"/> PERIOD BEGINNING 1/1/2018 ENDING 3/31/2018		NOTE: PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (SHOW EMPLOYER IDENTIFICATION NUMBER ON ALL CHECKS OR MONEY ORDERS). IF YOU SEND A CHECK, SEE PAPER CHECK CONVERSION NOTICE BELOW.
5. DATE PRODUCTS TO BE REMOVED (For Prepayment Returns Only) _____		
6. EMPLOYER IDENTIFICATION NUMBER 0 0 0 0 0 0 0 0 0 0	7. PLANT, REGISTRY, OR PERMIT NUMBER BR-OH-43210	For TTB Use Only
8. NAME AND ADDRESS OF TAXPAYER (Include ZIP Code) RACKING BEER BREWERY 1000 BEER BLVD HOP, OH 55555		TAX \$
		PENALTY
		INTEREST
		TOTAL \$
		EXAMINED BY:
		DATE EXAMINED:



Tax Return (Continued)

CALCULATION OF TAX DUE <i>(Before making entries on lines 18 – 21, complete Schedules A and B)</i>		
PRODUCT (a)		AMOUNT OF TAX (b)
9. DISTILLED SPIRITS	\$	
10. WINE		
11. BEER	6,650	
12. CIGARS		
13. CIGARETTES		
14. CIGARETTE PAPERS AND/OR CIGARETTE TUBES		
15. CHEWING TOBACCO AND/OR SNUFF		
16. PIPE TOBACCO AND/OR ROLL-YOUR-OWN TOBACCO		
17. TOTAL TAX LIABILITY <i>(Total of lines 9-16)</i>	\$ 6,650	
18. ADJUSTMENTS INCREASING AMOUNT DUE <i>(From line 29)</i>		
19. GROSS AMOUNT DUE <i>(Line 17 plus line 18)</i>	\$ 6,650	
20. ADJUSTMENTS DECREASING AMOUNT DUE <i>(From line 34)</i>		
21. AMOUNT TO BE PAID WITH THIS RETURN <i>(Line 19 minus line 20)</i>	\$ 6,650	
Under penalties of perjury, I declare that I have examined this return <i>(including any accompanying explanations, statements, schedules, and forms)</i> and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.		
22. DATE 04/10/2018	23. SIGNATURE	24. TITLE MEMBER



Tax Return (Continued)

SCHEDULE A – ADJUSTMENTS INCREASING AMOUNT DUE			
EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS		
	(b) TAX	(c) INTEREST	(d) PENALTY
25.	\$		\$
26.			
27.			
28. SUBTOTALS OF COLUMNS (b), (c), and (d)	\$	\$	\$
29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (Line 28, Col (b) + (c) + (d)) Enter here and on line 18.			\$

SCHEDULE B – ADJUSTMENTS DECREASING AMOUNT DUE		
EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS	
	(b) TAX	(c) INTEREST
30.	\$	\$
31.		
32.		
33. SUBTOTALS OF COLUMNS (b) and (c)	\$	\$
34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (Line 33, Col (b) + (c)) Enter here and on line 20.		\$

Notice to Customers Making Payment by Check
 If you send us a check, it will be converted into an electronic funds transfer (EFT). This means we will copy your check and use the account information on it to electronically debit your account for the amount of the check. The debit from your account will usually occur within 24 hours, and will be shown on your regular account statement. You will not receive your original check back. We will destroy your original check, but we will keep the copy of it. If the EFT cannot be processed for technical reasons, you authorize us to process the copy in place of your original check. If the EFT cannot be completed because of insufficient funds, we may try to make the transfer up to 2 times.

TTB F 5000.24 (11/2016)



Why Keep Good Records?

- Good business practice and supports brewery operations
- Basis for operations report and tax return
- Maintain compliance with regulations
- Avoid penalties and interest
 - Failure to File
 - Failure to Pay
 - Failure to Maintain Records



Pay.gov

- You may electronically file tax returns, file operations reports, and pay tax through Pay.gov
 - Secure
 - Convenient and fast
 - Free
 - Checks entries and totals for accuracy
 - Quickly confirms receipt
- For more information on how to register, go to <https://www.ttb.gov/epayment/epayment.shtml>



Mailing Address for Tax Returns

TTB

Excise Tax

P.O. Box 790353

St. Louis, MO 63179-0353



Mailing Address for Operation Reports

Director, National Revenue Center

TTB

550 Main St, Suite 8002

Cincinnati, OH 45202-5215



Summary & Questions



Malt Beverage Formulas

STEPHEN ROBEY
ASSISTANT DIRECTOR, FORMULATION
ALCOHOL LABELING AND
FORMULATION DIVISION





Common Formula Questions

- What is a formula?
- Why is a formula required?
- When is a formula required?
- How is a formula submitted?



What is a Formula?

- A formula is a recipe
- It must include a quantitative list of ingredients
- It must include a description of how the product is produced
- It must indicate a total yield or batch size
- See Formula Basics -
www.ttb.gov/formulation/index.shtml



Why is a Formula required?

- Regulation requirement - 27 CFR 25.55-58
- Formula review finds a “home” for a product and assigns it a particular classification



When are Formulas required?

- A formula is required if:
 - Flavors with alcohol are added
 - Compounded flavors are added
 - Colors are added
 - Artificial sweeteners are added
 - Agricultural ingredients not listed in TTB Ruling 2015-1 are used
 - For unique processes:
 - The beverage is frozen and ice crystals may be removed (i.e., ice beer)



When are Formulas required?

- A formula is required if (cont.):
 - The alcohol is 0.0% (i.e., alcohol free malt beverage)
 - A TTB employee requests it
 - A small percentage will require lab review
- A formula is not required for:
 - Barrel aging
 - Addition of an agricultural ingredient listed under TTB Ruling 2015-1 (e.g., cherries)



Formula Requirements Apply Regardless of Interstate Sale

- The formula approval requirements apply regardless of whether the product will be sold in intrastate or interstate commerce
- For beers that require formula approval, you must get the formula approved, even if you will only be selling the beer at your brewery



Ingredients and Processes that are Exempt from Formulas

- [TTB Ruling 2015-1](#) exempts certain traditional ingredients and processes from formula requirements
- Attachment 1 specifies which ingredients and processes are exempt, for example:
 - Honey, vanilla beans
 - Barrel-aging
- Does not exempt flavors or extracts, for example:
 - Vanilla beans are exempt, but vanilla extract is not exempt
- Please note that exempt ingredients cannot be more than 49% of the fermentables
- TTB can still request a formula at any time, even if the ingredient is exempted under this ruling



Malt Beverage Formula Tool



Which Alcohol Beverages Require Formula Approval?

Beer and Malt Beverage Products

Beer, under the Internal Revenue Code of 1986 (IRC) and the TTB regulations, means beer, ale, porter, stout and other similar fermented beverages (including sake' and similar products) containing one-half of one percent or more of alcohol by volume, brewed or produced from malt, wholly or in part, or from [substitutes for malt](#). Only rice, grain of any kind, bran, glucose, sugar, and molasses are substitutes for malt.

Malt beverage, under the Federal Alcohol Administration Act (FAA Act) and the TTB regulations, means a beverage, which may be alcoholic, non-alcoholic, or alcohol-free, made by the alcoholic fermentation of an infusion or decoction, or combination of both, in potable brewing water, of:

- malted barley *and* hops (or their parts or products) AND, with or without:
- other malted cereals;
- unmalted or prepared cereals;
- other carbohydrates (or products prepared therefrom);
- carbon dioxide; and
- other wholesome products suitable for human food consumption.

NOTE: In order for a brewery product to fall within the definition of a "malt beverage" under the FAA Act, it must be a fermented beverage made from both malted barley and hops, or their parts, or their products. A fermented beverage that qualifies as a "beer" under the IRC but that is made without both malted barley and hops is not a malt beverage under the FAA Act. For more information see [TTB Ruling 2008-3](#).



Tell us about your product or browse the lists of beers and malt beverage products that require formula approval or formula approval and laboratory sample analysis.

Source

☐ Domestic ☐ Imported

[CONTINUE](#)



What TTB Looks For

- Correct designation (Class and Type) – Is the base produced according to the stated standard?
- Colors, flavors, and artificial sweeteners
- Flavors and Flavor Ingredient Data (FID) sheets
- GRAS (generally recognized as safe) ingredients
- Restricted and Prohibited Ingredients



Compounded Flavors

- Are one of the following:
 - All natural
 - Natural and artificial containing up to 0.1% artificial content topnote
 - Natural and artificial containing greater than 0.1% artificial content topnote
 - All artificial
 - Non-flavor: product is not flavor (e.g., Cloud Emulsion)
- Submitted to TTB Nonbeverage Lab for Review
- May contain colors



Flavor Ingredient Data Sheet (FIDS)

- Flavor manufacturer supplies form to the brewer
- FID based on exchange between flavor producer and TTB Nonbeverage Laboratory
- It lists concentration of limited ingredients in PPM
- Lists any colors used in flavor
- States alcohol content of flavor
- This information, combined with the use rate, determines classification of flavor

Flavor Ingredient Data Sheet				
Flavor Producer Information				
TTB Co. Code: <u>FLRUS</u>		Date: <u>1/1/2017</u>		
Company Name: <u>Flavors-R-Us LLC</u>		Contact Person: <u>Jane Q. Flavor</u>		
Address: <u>123 Nonexistent Street</u>		Phone: <u>202-555-5555</u>		
<u>Any City, State USA 00000</u>		Fax: <u>202-555-5554</u>		
Check Appropriate Box:				
Flavor Name: <u>Natural Poppin' Pecan Supreme</u>		Approved for Drawback (DrB) <input type="checkbox"/>		
TTB Drawback Number: <u>123456</u>		Approved as No Action (N/A) <input checked="" type="checkbox"/>		
Alcohol Range by Volume: <u>50.0 - 54.0</u>		Fit for Beverage Purposes (Fit) <input type="checkbox"/>		
Flavor Product Number: <u>7891011</u>		Submitted for TTB Approval <input type="checkbox"/>		
			Not Yet Submitted for TTB Approval <input type="checkbox"/>	
Classification				
Natural <input checked="" type="checkbox"/>	N&A ≤ 0.1% Topnote <input type="checkbox"/>	N&A > 0.1% Topnote <input type="checkbox"/>	Artificial <input type="checkbox"/>	Non-Flavor <input type="checkbox"/>
Total Artificial Flavor Content: _____ ppm (Excluding Synthetic Vanillin, Ethyl Vanillin, Synthetic Maltol, and Ethyl Maltol)				
Flavor Components				
TTB/FDA Limited Ingredients	TTB/FDA Limitation in Finished Product	Amount of Additive or Agent Present in Flavor	Maximum Use Rate	Coloring Additives and Other Additives that Affect the Beverage Label (check or list label ingredients that affect the beverage label)
1. Synthetic Vanillin	40.0 ppm	_____ ppm	- %	1. FD&C Yellow #5 <input type="checkbox"/>
2. Ethyl Vanillin	16.0 ppm	_____ ppm	- %	2. FD&C Yellow #6 <input type="checkbox"/>
3. Synthetic Maltol	250.0 ppm	_____ ppm	- %	3. FD&C Blue #1 <input type="checkbox"/>
4. Ethyl Maltol	100.0 ppm	_____ ppm	- %	4. FD&C Blue #2 <input type="checkbox"/>
5. Ester Gum	100.0 ppm	_____ ppm	- %	5. FD&C Green #3 <input type="checkbox"/>
6. BVO	15.0 ppm	_____ ppm	- %	6. FD&C Red #40 <input type="checkbox"/>
7. Sodium Benzoate	1,000.0 ppm	<u>5,000</u> ppm	<u>20.00</u> %	7. Grapeskin Extract <input type="checkbox"/>
8. Gum Arabic/Acacia	200,000.0 ppm	_____ ppm	- %	8. Caramel Color <input checked="" type="checkbox"/>
9. Propylene Glycol	50,000.0 ppm	<u>10,000</u> ppm	<u>NO LIMIT</u> %	9. Annatto <input type="checkbox"/>
10. BHA	(≤0.5% Essential Oil)	<input type="checkbox"/> check if contained	- %	10. Elderberry Extract <input type="checkbox"/>
11. Acetic Acid	1,500.0 ppm	_____ ppm	- %	11. Beet Extract <input type="checkbox"/>
12. _____	_____ ppm	_____ ppm	- %	12. Oak Extract <input type="checkbox"/>
13. _____	_____ ppm	_____ ppm	- %	13. Carmine/ <input type="checkbox"/>
14. _____	_____ ppm	_____ ppm	- %	Cochineal Extract
15. Total Vanillin	40.0 ppm	- ppm	- %	14. _____ <input type="checkbox"/>
16. Total Maltol	250.0 ppm	- ppm	- %	15. _____ <input type="checkbox"/>
Confidential Limited Ingredients Not Shown (CLI)				
Check if contained in formula <input type="checkbox"/> Check if CLI was previously submitted <input type="checkbox"/>				
Beverage Manufacturer / Importer: _____				
Formula # / Serial #: _____				
<div><div><u>Jane Q. Flavor</u> Flavor Company Representative Signature</div><div>Title: <u>Supervisory Chemist</u></div><div>Date: <u>30-Sep-17</u></div></div>				



FID Header

Flavor Ingredient Data Sheet

Flavor Producer Information

TTB Co. Code: FLRUS
Company Name: Flavors-R-Us LLC
Address: 123 Nonexistant Street
Any City, State USA 00000

Date: 1/1/2017
Contact Person: Jane Q. Flavor
Phone: 202-555-5555
Fax: 202-555-5554

Flavor Name: Natural Poppin' Pecan Supreme
TTB Drawback Number: 123456
Alcohol Range by Volume: 50.0 - 54.0
Flavor Product Number: 7891011

Check Appropriate Box:

Approved for Drawback (DrB) ☐
Approved as No Action (N/A) ☒
Fit for Beverage Purposes (Fit) ☐
Submitted for TTB Approval ☐
Not Yet Submitted for TTB Approval ☐

Classification

Natural ☒ N&A \leq 0.1% Topnote ☐ N&A $>$ 0.1% Topnote ☐ Artificial ☐ Non-Flavor ☐

Total Artificial Flavor Content: _____ ppm (Excluding Synthetic Vanillin, Ethyl Vanillin, Synthetic Maltol, and Ethyl Maltol)



Limited Ingredients Section

Flavor Components				
TTB/FDA Limited Ingredients	TTB/FDA Limitation in Finished Product	Amount of Additive or Agent Present in Flavor	Maximum Use Rate	Coloring Additives and Other Additives that Affect the Beverage Label (check or list label ingredients that affect the beverage label)
1. Synthetic Vanillin	40.0 ppm	_____ ppm	- %	1. FD&C Yellow #5 <input type="checkbox"/>
2. Ethyl Vanillin	16.0 ppm	_____ ppm	- %	2. FD&C Yellow #6 <input type="checkbox"/>
3. Synthetic Maltol	250.0 ppm	_____ ppm	- %	3. FD&C Blue #1 <input type="checkbox"/>
4. Ethyl Maltol	100.0 ppm	_____ ppm	- %	4. FD&C Blue #2 <input type="checkbox"/>
5. Ester Gum	100.0 ppm	_____ ppm	- %	5. FD&C Green #3 <input type="checkbox"/>
6. BVO	15.0 ppm	_____ ppm	- %	6. FD&C Red #40 <input type="checkbox"/>
7. Sodium Benzoate	1,000.0 ppm	5,000 ppm	20.00 %	7. Grapeskin Extract <input type="checkbox"/>
8. Gum Arabic/Acacia	200,000.0 ppm	_____ ppm	- %	8. Caramel Color <input checked="" type="checkbox"/>
9. Propylene Glycol	50,000.0 ppm	10,000 ppm	NO LIMIT %	9. Annatto <input type="checkbox"/>
10. BHA	(<0.5% Essential Oil)	<input type="checkbox"/> check if contained		10. Elderberry Extract <input type="checkbox"/>
11. Acetic Acid	1,500.0 ppm	_____ ppm	- %	11. Beet Extract <input type="checkbox"/>
12. _____	_____ ppm	_____ ppm	- %	12. Oak Extract <input type="checkbox"/>
13. _____	_____ ppm	_____ ppm	- %	13. Carmine/ Cochineal Extract <input type="checkbox"/>
14. _____	_____ ppm	_____ ppm	- %	14. _____ <input type="checkbox"/>
15. Total Vanillin	40.0 ppm	- ppm	- %	15. _____ <input type="checkbox"/>
16. Total Maltol	250.0 ppm	- ppm	- %	



Certified Colors

21 CFR part 74, Subpart A*

FD&C Blue #1	(Brilliant Blue FGF)	(E 133)
FD&C Blue #2	(Indigotine)	(E 132)
FD&C Green #3	(Fast Green FCF)	(E 143)
FD&C Red #40	(Allura Red AC)	(E 129)
FD&C Red #3	(Erythrosine lake only)	(E 127)
FD&C Yellow #5**	(Tartrazine)	(E 102)
FD&C Yellow #6	(Sunset Yellow FCF)	(E 110)

*Regulations of the U.S. Food and Drug Administration (FDA)

**Requires specific declaration on labels for finished alcohol beverages



Non-Certified Colors*

21 CFR part 73, subpart A

- Annatto Extract
- Dehydrated beets (beet powder)
- Canthaxanthin
- Caramel Color
- Carmine (Cochineal Extract)**
- Carrot oil
- β -Apo-8'-carotenal
- β -Carotene
- Fruit Juice
- Grape color extract
- Grapeskin Extract (Enocianina)

*This is a partial list. See 21 CFR part 73, Subpart A for a complete list of FDA regulations

**Requires specific declaration on labels for finished alcohol beverages.



FDA Requirements



- FDA has authority over food and ingredient safety
- Approved Food Additives
 - 21 CFR parts 170-186
- Generally Recognized as Safe
 - Traditional use in food prior to 1958
 - Scientific determination
- Traditional medicine / dietary supplements are not necessarily GRAS
- Importer/producer is responsible for proving that an ingredient is GRAS



GRAS and Restricted Ingredients

- U.S. Food and Drug Administration (FDA)
- GRAS – Generally Recognized as Safe
 - Under sections 201(s) and 409 of the Federal Food, Drug, and Cosmetic Act, any substance that is intentionally added to food is a food additive, that is subject to premarket review and approval by FDA, unless the substance is generally recognized, among qualified experts, as having been adequately shown to be safe under the conditions of its intended use, or unless the use of the substance is otherwise excluded from the definition of a food additive
- FDA maintains a list of prohibited ingredients at 21 CFR part 189
- Certain non-prohibited ingredients may be used within limits
 - http://www.ttb.gov/ssd/limited_ingredients.shtml



TTB's Hemp Policy

- Finished product cannot contain any THC or other controlled substances
- All components in the beverage must comply with FDA and DEA requirements
- TTB formula is required
- Laboratory test results are required for the hemp component
- Finished product must be tested by TTB's laboratory (imported products only)
- Federal requirements still apply even if the product is to be produced and sold only in a jurisdiction that allows for the consumption of marijuana
- See our website for the full hemp policy
www.ttb.gov/formulation/hemp_policy.shtml



TTB Limited Ingredients

- There are 4 artificial flavor materials that TTB allows to be present at certain levels in alcoholic beverages without affecting the label declaration:
 - Synthetic maltol
 - Ethyl maltol
 - Synthetic vanillin
 - Ethyl vanillin
- If these limits are exceeded, a “natural flavor” is treated as an “artificial flavor” in the product



Beer/Malt Beverages with Flavors that Contain Alcohol

- If the final ABV is less than or equal to 6%, at least 51% of the alcohol in the final product must come from the malt base, no more than 49% of the alcohol in the final product can come from the flavor and other nonbeverage materials
- If the final ABV is greater than 6%, no more than 1.5% of the volume of the malt beverage can consist of alcohol from flavors and other nonbeverage ingredients containing alcohol
- An ABV statement must appear on the label if any alcohol in the malt beverage was derived from the added flavors (27 CFR 7.22(a)(5))

27 CFR 7.11

27 CFR 25.15



Regulations & Resources

- 27 CFR 7.10 – Meaning of terms
- 27 CFR 7.24(a) – Class and Type
- 27 CFR 25.11 – Meaning of terms
- 27 CFR 25.15 – Materials for the production of beer
- 27 CFR 25.55-58 – Formulas
- TTB Ruling 2008-3 – Classification of Brewed Products
- TTB Ruling 2015-1 – Ingredients and Processes not Subject to Formula Requirements
- Beverage Alcohol Manual (BAM) for Malt Beverages



How to Submit a Formula

- Electronic submission - Formulas Online
- Paper submissions - use TTB Form 5100.51 and mail to TTB



Formulas Online

- Secure method for drafting, submitting, and tracking your formula applications electronically
- Includes:
 - Step-by-step guidance
 - Data validation checks along the way
 - Application status updates via email
 - Facilitates record keeping
 - Approved formulas are stored online
 - Copies of approved formulas can be printed if needed



Register to Use Formulas Online

Go to

<https://www.ttbonline.gov/>

The screenshot shows the TTBONLINE.gov website in a web browser. The browser's address bar displays the URL <https://www.ttbonline.gov/>. The website header includes the TTB logo and the text "TTBONLINE.gov ALCOHOL AND TOBACCO TAX AND TRADE BUREAU U.S. DEPARTMENT OF THE TREASURY". Below the header, there is a navigation bar with three links: "REGISTER", "HOW TO REGISTER", and "PUBLIC COLA REGISTRY". A callout box with the text "Select 'Register'" points to the "REGISTER" link. Below the navigation bar, there is a section titled "Already registered? Log in:" which contains a login form. The login form has fields for "User Name:" and "Password:", each with a text input box. To the right of the "User Name:" field is a link that says "Expired password?". To the right of the "Password:" field is a link that says "New or forgotten password?". Below the password field is a "Logon to:" section with two buttons: "COLAs Online" and "Formulas Online".



Submitting a Formula - Main Tab

Uniform ?

Main Formula Samples Company Comments Docs/Links

[Print](#) | [Comment](#) | [Upload](#)

* ☒ Create New Formula ☐ Supersede Existing Formula ?

TTB Formula ID: _____

Company ID: _____ Company Name: _____

* **Commodity:** **Product Source:**

Product Name:

* **Class/Type:** ?

Type Description:

250 characters left

140



Method of Manufacture

4 Method of Manufacture

Describe in sequence each step used to produce this product.

This can be done in a format similar to a recipe, for instance providing the sequence of steps in either a list or paragraph format to describe how your product is made.

See [Method of Manufacture Examples](#) for some indications of the level of detail that TTB looks for when evaluating formula submissions.

Description:

- 1.) Mash at 65 C malted barley, flaked oats, and honey malt. Lactose may be used as an optional ingredient.
- 2.) Bring to boil and add hops and hops extract.
- 3.) Whirlpool for 20 minutes and then chill.
- 4.) Pitch yeast and ferment.
- 5.) Add hops after fermentation.
- 6.) Add listed flavors after fermentation is complete.
- 8.) Add preservative-Sodium benzoate at use rate no greater than .1%
- 9.) Add Caramel Color.
- 8.) Bottle/ Keg with Carbon Dioxide under pressure.

Method of Manufacture Documents

Be sure to include:

- All of the ingredients identified in the list above, including when each ingredient is added.
- The agricultural source of the alcohol.
- The proof at distillation (Distilled Spirits products only).

In most circumstances, we do not require details such as temperature or pressure conditions during manufacture or how long ingredients were fermented. For Malt Beverage products, you may omit processes customarily used in brewing such as pasteurization or ordinary filtration.

ACTION

« Previous

Save as Draft

Validate

Next »



Formulas Online - Docs/Link Tab

Beverage

MainFormulaSamplesCompanyCommentsDocs/Links

[Copy as New](#) | [Print](#) | [Comment](#) | [Upload](#)

Submission ID: 1336102 Date Submitted:
Status: Draft

Submission Documents ⓘ

TYPE	DESCRIPTION	INVALIDATED	FILE	SIZE	DATE
<div>Upload</div>					

Ingredients Documents

<input type="checkbox"/>	INGREDIENT	TYPE	DESCRIPTION	INVALIDATED	FILE	SIZE	DATE	
<input type="checkbox"/>	raspberry flavor	FID Sheet	FID sheet	<input type="checkbox"/>	2017-07-26 sample FIDS.xls	90 Kb	02/14/2018	edit
<div>Delete</div>								

Submission Links ⓘ

SUBMISSION ID	DESCRIPTION
<div>AddDelete</div>	

« Previous

Save as DraftValidate

Submit

We collect this information to verify your compliance with Federal laws and regulations that TTB administers. The information collected on this form must be considered confidential tax information under 26 U.S.C. 6103, and must not be disclosed to any unauthorized party under 26 U.S.C. 7213.

FONL 2.6



Formulas Online - Results Tab

Beverage

MainFormulaSamples**Results**CompanyComments *Docs/LinksUnauthorized Users

[Copy as New](#) | [Print](#) | [Comment](#) | [Notify](#) | [Surrender](#)

Submission ID:1336103
Status:Closed

TTB Formula ID:1270411
Disposition:Approved

Date Submitted:02-14-2018 10:25 AM

Determination

Disposition:Approved
Approved Class/Type:DISTILLED SPIRITS SPECIALTY
Product Description:desired SOC for product = vodka with natural flavors

Definition

Approval Date:02/16/2018TTB Specialist:Crisp

Approval Provisions

Product has been approved subject to the following provisions:

General:

FDA Food and Color Additives- This approval is granted under 27 CFR and does not in any way provide exemption from or waiver of the provisions of the Food and Drug Administration regulations relating to the use of food and color additives in food products.

Distilled Spirits:

☐ Harmless coloring, flavoring, or blending materials must not total more than 2.5% by volume of the finished product.

☐ Sugar, dextrose, or levulose or a combination thereof must be used in an amount not less than 2.5% by weight of the cordial or liqueur.

☐ The use of refining agents must not alter the basic composition of the spirits.

☐ The blended whiskey must contain not less than 20% straight whiskey on a proof gallon basis.

Ingredients:

Labeling Instructions

☒ The designation of the product must include a truthful and adequate statement of composition, such as:
Vodka with natural flavors

☐ The recommended commodity statement is:



1 Measurement
Type: ☐ Percentage ☒ Volume/Weight Units: ☐ English ☒ Metric

2 Yield Summary
Total Yield: 1000.0 Liters
Alcohol Content of Finished Product: Low 6.1 High 6.45 Unit % by Volume
Alcohol From Flavors: 0.5 0.85 % by Volume
Alcohol From Base: 5.6 5.6 % by Volume

3 Ingredients List
List ALL ingredients to be used in formulating a batch of the product. Please enter the ingredients in production order.
[Ingredient List Examples](#)

Draft Lemon Pale Ale	990.0 - 995.0 l.	Abv: 5.5% - 5.5%	PaD: <Not Entered>	TTB Formula ID: <Not Entered>	Finished Alcohol	
Flavor Group 1: Natural Mango flavor	1.2 - 5.0 l.	TTB Company Code: WL5	TTB Drawback #: 25		Flavor (Compounded)	
Flavor Group 1: Natural Jablanica Mint flavor	4.0 - 5.0 l.	TTB Company Code: WL5	TTB Drawback #: 3		Flavor (Compounded)	
Flavor Group 2: Natural and Artificial Pineapple flavor	3.5 - 5.0 l.	TTB Company Code: WL5	TTB Drawback #: 55		Flavor (Compounded)	
Flavor Group 2: Natural and Artificial Balkan Coffee flavor	1.0 - 5.0 l.	TTB Company Code: WL5	TTB Drawback #: 1		Flavor (Compounded)	
Flavor Group 3: Natural and Artificial Tropical Fruit flavor	0.25 - 5.0 l.	TTB Company Code: WL5	TTB Drawback #: 59		Flavor (Compounded)	
Flavor Group 3: Natural Blablair Blueberry flavor	1.0 - 5.0 l.	TTB Company Code: WL5	TTB Drawback #: 19		Flavor (Compounded)	
FD&C Blue #1	40.0 - 45.0 ml.				Color	
Titanium Dioxide	25.0 - 100.0 g				Color	
Sodium benzoate	500.0 - 800.0 g				Other	
Caramel	100.0 - 110.0 ml.				Color	

[+Add Ingredient...](#) [Which category should I choose?](#)

4 Method of Manufacture
Describe in sequence each step used to produce this product.
This can be done in a format similar to a recipe, for instance providing the sequence of steps in either a list or paragraph format to describe how your product is made.
See [Method of Manufacture Examples](#) for some indications of the level of detail that TTB looks for when evaluating formula submissions.
Description:
1.) Use approved flavored malt beverage as base for new product. Base is produced according to the 2015-1 Ruling.
2.) Add to this base beverage one of the three flavor groups. Flavor groups are marked as Group 1, 2, or 3 in the ingredient list. Products are seasonal beers and the flavor palate will change during the year.
3.) Add Sodium benzoate as preservative, use rate no greater than .1%
4.) Add FD&C Blue #1, Caramel, and Titanium Dioxide and blend.
5.) Bottle and package.
Method of Manufacture Documents

TYPE	NAME	DATE	ACTION
Add Attachment			

[« Previous](#) [Save as Draft](#) [Validate](#) [Next »](#)



Helpful Hints

- Supply a quantitative list of ingredients
- Provide a complete method of manufacture
- Indicate at what stage flavors are added to the product
- Flavor Ingredient Data Sheets (FIDS) should include a TTB number, a Flavor Product Number, and the TTB Approval status (Nonbeverage Lab Approval)
- Provide the common name and scientific name (genus and species) for any unusual herbal ingredients.
- Ensure that ingredients are considered GRAS (generally recognized as safe) by the FDA



Common Return Reasons

- “Please upload a specification sheet or an image of the label clearly showing the list of ingredients for the following item(s). Specification sheets are typically available from the ingredient manufacturer.”
- “Please complete and attach a Beverage Alcohol Limited Components Calculation sheet for the purchased flavors and/or blenders you are using. This will aid us in our review of the use rates for any limited ingredients (e.g. vanillin and propylene glycol) contained in these ingredients.”
- “Please upload a Flavor Ingredient Data (FID) Sheet for each compounded flavor specified in your ingredients list. You can obtain FID sheets from the flavor manufacturer.”
- “The method of manufacture (MoM) should be a detailed, step-by-step guide that describes how the product is made and includes all ingredients. Please revise your MoM accordingly.”



Reasons Continued

- “This malt beverage product does not require formula review nor sample analysis because it is composed of exempt ingredients or processes. You may proceed to Labeling.”
- “A malt beverage must contain hops or their parts. Please clarify if hops are being added.”
- “To help us evaluate your formula, in the Submitter Remarks section below, please provide the information that is being requested regarding the following ingredient(s).”
- “Please provide a copy of the GRAS Notification and number (Generally Recognized as Safe) for the ingredient. GRAS notifications are issued by the U.S. Food and Drug Administration (FDA).”
- “Quantities were not provided for all ingredients. Please update the list of ingredients to specify the amount of each.”



Summary & Questions



Labeling

MICHAEL G. WEBSTER
QA SPECIALIST
ALCOHOL LABELING AND
FORMULATION DIVISION





Laws and Regulations

- Alcoholic Beverage Labeling Act of 1988 – 27 U.S.C. 213 et seq.
 - 27 CFR part 16 - Alcoholic Beverage Health Warning Statement
- Federal Alcohol Administration Act – 27 U.S.C. 205
 - 27 CFR part 7 – Labeling and Advertising of Malt Beverages
- Internal Revenue Code – 26 U.S.C. Chapter 51
 - 27 CFR part 25 – Beer
 - 27 CFR part 27 – Importation of Distilled Spirits, Wines, and Beer

COLAs:

What, Who, Why, When and How?





What is a COLA?

- **Certificate of Label Approval**
- **Authorizes:**
 - The bottling or packing of malt beverages, or
 - The removal of bottled malt beverages from customs custody (Imports)
 - As long as the product bears labels identical to the labels affixed to the face of the certificate, or labels with changes authorized by the certificate
- TTB's approval of a COLA does not constitute trademark protection. See TTB F 5100.31

27 CFR 13.11



Who Can File an Application for a COLA?

- In order to file an application for label approval, you must have either:
 - A Brewer's Notice, or
 - A Basic Permit (importer)
- Permits and Brewer's Notices are issued by the TTB National Revenue Center in Cincinnati, Ohio
 - 877-882-3277/877-TTB-FAQS



Contract Brewing: What is it?

- Arrangement in which one person pays a brewing company to produce beer for them
- Contract Brewer is responsible for:
 - Formula submission
 - COLA submission
 - Keeping appropriate brewery records
 - Paying taxes upon removal from the brewery



Alternating Proprietorship

- Arrangement in which two or more people take turns using physical premises of a brewery
- Tenant qualifies as a brewer and is responsible for:
 - Obtaining Brewer's Notice for location
 - Producing beer
 - Keeping and maintaining brewing records
 - Obtaining COLAs and Formulas
 - Paying appropriate taxes upon removal
- For more information, see TTB Industry Circular 2005–2, Alternating Proprietors at Brewery Premises



Why do I need a COLA?

- A COLA is required by law
 - The FAA Act makes it unlawful for any person engaged in the business as a brewer, importer, or wholesaler of malt beverages to sell or ship, or deliver for sale or shipment, or otherwise introduce, in interstate or foreign commerce, or to remove from customs custody for consumption, malt beverages in bottles, unless they are bottled, packaged, and labeled in conformity with the regulations in 27 CFR part 7
 - With regard to malt beverages sold in interstate commerce, the labeling provisions of the FAA Act apply only to the extent that there is similar state law
- The FAA Act generally requires bottlers and importers of malt beverages to obtain a COLA in order to prevent the sale or other introduction of products that are bottled, packaged, or labeled in violation of law



When to File a COLA?

- The COLA must be obtained prior to bottling (for domestically bottled malt beverages) and prior to removal from customs custody (for imported containers of malt beverages)
- Bottling includes placing malt beverages in containers such as cans and kegs
- See TTB website for information about processing times for COLA applications
 - <http://www.ttb.gov/labeling/processing-times.shtml>



When is a COLA Not Required?

- If your beer is not a malt beverage under the FAA Act (usually because it is not made with both malted barley and hops), then you do not need a COLA (See TTB Ruling 2008-3)
 - (Special rules apply to sake, which is a wine under the FAA Act if it has at least 7 percent alcohol by volume)
- Brewers bottling a malt beverage that will be sold exclusively in the state in which it was bottled are not required to obtain a COLA (See TTB Ruling 2013-1)
 - However, if the state where the malt beverage is bottled requires an approved COLA from TTB, then you may need a COLA to comply with State law
- Regulatory requirements regardless of COLA requirement:
 - Government Health Warning Statement per 27 CFR part 16
 - Markings per 27 CFR part 25, Subpart J (for domestic brewers)
 - Formula for domestic beers under part 25 (if applicable)



How to Apply for a COLA

- Electronic: COLAs Online www.ttbonline.gov
- Mail: TTB Form 5100.31
TTB-ALFD
1310 G Street NW
Box 12
Washington, DC 20005
- More Info: 866-927-2533 Option 8

Formula Review

Is it Required?





Does Your Product Require a Formula?

- Formula approval is required for brewers prior to producing certain types of beer (27 CFR 25.55)
- Certain imported products are required to undergo formula approval prior to issuance of a certificate of label approval (27 CFR 7.31(d))
- See TTB G 2016-1A for a chart of which beers/malt beverages require formula approval



Which Beers/Malt Beverages Require Formula Approval?

Examples of products that require

- Formulas:
 - Ice beer
 - Malt Beverage Specialty Products/Flavored Malt Beverages made with non-exempt ingredients. See Attachment 1 to TTB Ruling 2015-1 for a list of ingredients and processes used in the production of beer or malt beverages that are not subject to formula requirements.
- Formula with Laboratory Sample Analysis:
 - Malt Beverages Labeled as “Alcohol-Free”
- Gluten Labeling Statements:
 - See TTB Ruling 2014-2 for substantiation requirements applicable to label applications that include gluten content statements for malt beverages.



Exempt Ingredients and Processes

- You will find a list of processes and ingredients that do not require formula review in TTB Ruling 2015-1

- 2015-1 Ingredients and Processes Used in the Production of Beer Not Subject to Formula Requirements
 - Exempt Ingredients and Processes Determined to be Traditional Under TTB Ruling 2015-1
 - Examples of Adequate and Inadequate Designations in Accordance with Trade Understanding

Comprised of 3 Separate Documents (the ruling and two attachments)



List of Exemptions

Traditional Under TTB Ruling 2015-1

TTB Ruling 2015-1
Attachment 1

Exempt Ingredients Under the Conditions of TTB Ruling 2015-1

Industry members are responsible for ensuring that all ingredients, including any parts of fruit, used in the production of malt beverages or beer are wholesome products suitable for human food consumption and comply with applicable ingredient safety regulations of the Food and Drug Administration.

INGREDIENT	DESCRIPTION/LIMITATION
AGAVE	Whole, juice, puree, or concentrate. Does not include extracts, essential oils, or syrups.
ALLSPICE	As outlined in FDA's GRAS listing at <u>21 CFR 182.10</u> . Spices may be whole or ground. Does not include extracts, essential oils, or syrups.
ANISE	As outlined in FDA's GRAS listing at <u>21 CFR 182.10</u> . Spices may be whole or ground. Does not include extracts, essential oils, or syrups.
APPLES	Whole, juice, puree, or concentrate. Does not include extracts, essential oils, or syrups.
APRICOTS	Whole, juice, puree, or concentrate. Does not include extracts, essential oils, or syrups.
BASIL	Includes bush basil and sweet basil, as outlined in FDA's GRAS listing at <u>21 CFR 182.10</u> . Spices may be whole or ground. Does not include extracts, essential oils, or syrups.
BILBERRIES	Whole, juice, puree, or concentrate. Does not include extracts, essential oils, or syrups.
BLACKBERRIES	Whole, juice, puree, or concentrate. Does not include extracts, essential oils, or syrups.
	Whole, juice, puree, or concentrate. Does not include extracts, essential



Examples of Designations

Examples of Adequate and Inadequate Designations in Accordance with Trade Understanding

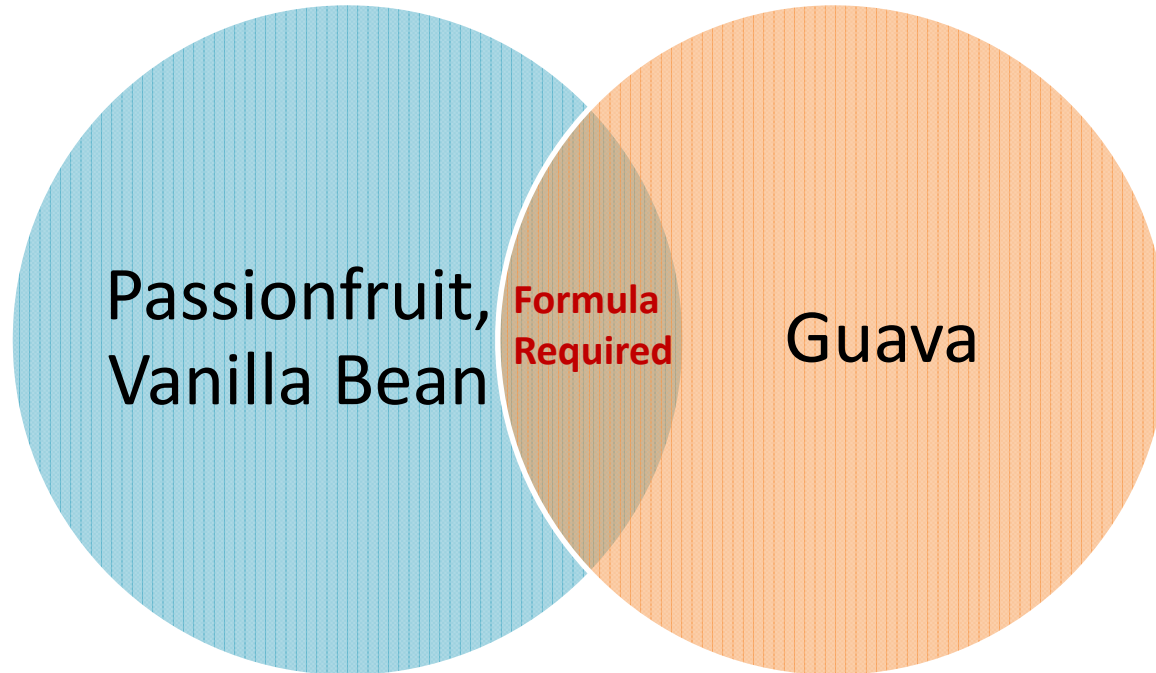
Description of product	Examples of statements of composition that will continue to be allowed as designations in accordance with trade understanding under this ruling.	Examples of adequate designations in accordance with trade understanding.	Examples of inadequate and misleading designations.* (Examples of inadequate designations are in black and misleading designations are designated as such and appear in red.)
Beer brewed with cherry juice	<ul style="list-style-type: none"> Beer brewed with cherry juice Malt beverage fermented with natural flavor <p>(Kriek may be added as optional additional information.)</p>	<ul style="list-style-type: none"> Fruit beer Cherry beer <p>(Kriek may be added as optional additional information.)</p>	<ul style="list-style-type: none"> Cherry delight <i>Kriek</i> Bob's Beer Beer Malt beverage
Beer with cherry juice added after fermentation	<ul style="list-style-type: none"> Beer flavored with cherry juice Malt beverage with natural flavor added <p>(Kriek may be added as optional additional information.)</p>	<ul style="list-style-type: none"> Fruit beer Cherry beer <p>(Kriek may be added as optional additional information.)</p>	<ul style="list-style-type: none"> Cherry delight <i>Kriek</i> Bob's Beer <p>Misleading designation:</p> <ul style="list-style-type: none"> Beer brewed with cherry juice
Stout brewed with pumpkins and cherry concentrate	<ul style="list-style-type: none"> Stout brewed with pumpkins and cherry juice Malt beverage fermented with fruit and fruit concentrate Stout brewed with pumpkins and natural flavor 	<ul style="list-style-type: none"> Fruit stout Pumpkin and cherry stout Pumpkin and fruit stout Pumpkin stout Cherry stout 	<ul style="list-style-type: none"> Halloween pumpkin Stout Beer Malt beverage
Beer brewed with	<ul style="list-style-type: none"> Beer brewed [or flavored, as 	<ul style="list-style-type: none"> Fruit beer 	<ul style="list-style-type: none"> <i>Framboise</i>



Flavoring Ingredients Example

No Formula Required

Formula Required





When Do I Submit my COLA if a Formula is Required?

- If you are required to submit a formula for approval, you may submit your COLA application once you have received a notice from TTB approving your formula

Tips for Using COLAs Online





Tips for Using COLAs Online

Adding multiple Brewer's Notices (Step 2)

* Plant Registry/Basic Permit/Brewer's No. ?

BR-FL-XXXXX

No.	Address	Select Principal Place of Business	Remove?
BR-CO-XXXXX		<input type="radio"/>	Remove
BR-WA-XXXXX		<input checked="" type="radio"/>	Remove

Able to select using
radio button



Tips for Using COLAs Online

Adding a Formula (Step 2)

Use to switch
between formula
types

FORMULA(s)

Some alcohol beverages must receive TTB formula approval before you may apply for label approval.

Please check this [link](#) if you are uncertain if this product requires formula approval.

Please review the information at this [link](#) carefully, as failure to submit an approved formula when one is required will result in this application being rejected.

* Does this product require formula approval?

☒ Yes ☐ No

* How are you providing the formula?

☒ I have a formula number ☐ I am attaching an approved paper submission

TTB Formula ID:

--Select TTB Formula ID --

Add Formula

Must click to add the
listed formula

List of Formulas

(None assigned)



Tips for Using COLAs Online

Adding Multiple Formulas (Step 2)

* How are you providing the formula?

☐ I have a formula number ☒ I am attaching an approved paper submission

Can toggle between options

Permit Number:

Company Formula #/SOP #:

Must click to add

List of Formulas

TTB Formula Id	Class/Type	Permit No.	Company Formula #	Remove?
		BR-CO-XXXX	XXX65	Remove



Tips for Using COLAs Online

Adding text to indicate embossed or etched text on container (Step 3)

[Step 1](#) | [Step 2](#) | [Step 3](#)

Note: You do not need to repeat information that is already listed in English on the label.

SHOW ANY INFORMATION THAT IS BLOWN, BRANDED, OR EMBOSSED ON THE CONTAINER (e.g., net contents) ONLY IF IT DOES NOT APPEAR ON THE LABELS AFFIXED BELOW. ALSO, SHOW TRANSLATIONS OF FOREIGN LANGUAGE TEXT APPEARING ON LABELS.

Kegs embossed: 5.16, 15.5 US Gallons

- Net contents, translations, other text

Labeling Requirements





Mandatory label information:

- 1) Brand Name
- 2) Name and Address
- 3) Class/Type
- 4) Net Contents
- 5) Government Warning
- 6) Alcohol Content (Optional)

*Declarations of certain ingredients also must appear on the label, when applicable



Mandatory Label Information

Brand Label

- Brand name 27 CFR 7.23
- Class - 27 CFR 7.24
- Name and address (domestic) 27 CFR 7.25
- Net contents 27 CFR 7.27
- Alcohol content (for malt beverages containing alcohol derived from added flavors or other nonbeverage ingredients (other than hops extract)) 27 CFR 7.22

Any Label

- Government Health Warning Statement - 27 CFR 16.21-22
- Name and address (Imported) 27 CFR 7.25
- Country of origin (Imported)
- Declaration of certain ingredients, if applicable (27 CFR 7.22):
 - Aspartame
 - Sulfites
 - FD&C yellow #5
 - Cochineal extract or carmine



Mandatory Label Information General Requirements

- Must be readily legible under ordinary conditions, and must appear on a contrasting background
- Other than the brand name, must be in English, with exceptions for malt beverages bottled for consumption in Puerto Rico
- For information about type size requirements, refer to
 - 27 CFR 7.28 General Requirements, or
 - TTB Malt Beverage BAM (Beverage Alcohol Manual)



Mandatory Label Information

Brand Name

- Name under which the malt beverage is marketed
- If the malt beverage is not sold under a brand name, then the name of the bottler or importer is considered the brand name
- **Common mistakes:**
 - Label and application don't match
 - Class/type listed as brand name on application



Mandatory Label Information Class and Type

	Examples:
Specific Identity of the malt beverage	Ale Stout Lager Porter Cereal beverage Near beer
Flavored Malt Beverages that require a formula: <ul style="list-style-type: none">• Fanciful name• Statement of composition	Jojo's Chamomile Ale AND Ale Brewed with Chamomile
Malt Beverages that are exempt from formula requirements under TTB Ruling 2015-1 must be designated in accordance with trade understanding as described in that ruling	Jojo's Pumpkin Stout OR Stout brewed with pumpkins



Class/Type Common Mistakes

- Leaving the class designation off of the label
- IPA (the word “ale” must appear on the brand label)
- Hefeweizen, Bock, Tripel, Dubbel, Bier (which are not sufficient in and of themselves)
- Gose, Wit, and Breakfast Stout not having suitable designation or statement of composition
- Leaving designation of the base beer off of the statement of composition - the statement of composition must include the base designation
 - e.g., “Ale with vanilla extract”



Mandatory Label Information Name and Address

- City and state of bottler/packer
- Common Mistakes:
 - Leaving this information off of the label
 - City and state do not match the address on the Brewer's Notice
 - Not using a DBA for contract brewing
 - Label contains name and address for contractee and not the contract (producing) brewer



Mandatory Label Information

Net Contents

- Must use English units of measure (fluid ounces, pints, quarts, gallons)
- May show both metric and English units on the label
 - 1 Pint 9.4 fl. oz. (750 mL)

CONTENTS OF CONTAINER	NET CONTENTS MUST BE SHOWN IN...	EXAMPLES	
		CONTAINER SIZE	LABEL NET CONTENTS STATEMENT MUST BE...
Less than 1 pint	Fluid ounces or fractions of a pint	8 ounces	8 fluid ounces (fl. oz.) or ½ pint (pt.) or 0.5 pint (pt.)
1 pint	Pints	16 ounces	1 pint (pt.)
More than 1 pint but less than 1 quart	Pints and fluid ounces or fractions of a quart	20 ounces	1 pint (pt.), 4 fluid ounces (fl. oz.) or 5/8 quart (qt.) or 0.63 quart (qt.)
1 quart	Quarts	32 ounces	1 quart (qt.)
More than 1 quart but less than 1 gallon	Quarts, pints and fluid ounces or fractions of a gallon	60 ounces	1 quart (qt.), 1 pint (pt.), 12 fluid ounces (fl. oz.) or 15/32 gallon (gal.) or 0.47 gallon (gal.)
1 gallon	Gallons	128 ounces	1 gallon (gal.)
More than 1 gallon	Gallons and fractions of gallons	166 ounces	1 ¼ gallons (gals.) or 1.25 gallons (gals.)

Common Mistakes:

- Stating “oz.” instead of “fl. oz.”
- Stating “16 fl. oz.” instead of “1 Pint” (may list both)
- Not converting measurements (22 fl. oz. vs. 1 Pint 6 fl. oz.)
- Listing only metric units (750 mL)



Mandatory Label Information

Alcohol Content

- Alcohol content statement is mandatory for malt beverages that contain any alcohol derived from added flavors or other added nonbeverage ingredients (other than hops extract) containing alcohol
- Otherwise, it is optional (unless required by state law)
- Approved Formats:
 - Alcohol (ALC) __% by Volume (VOL)
 - Alcohol (ALC) by Volume (VOL) __%
 - __% Alcohol (ALC) by Volume (VOL)
 - __% Alcohol (ALC)/Volume (VOL)
- Common Mistakes:
 - Incorrect format “ABV” is not permitted
 - Leaving off part of the phrase or the percentage symbol (%)
 - Not listing alcohol content on the label for products that contain added alcohol from a flavor

27 CFR 7.71



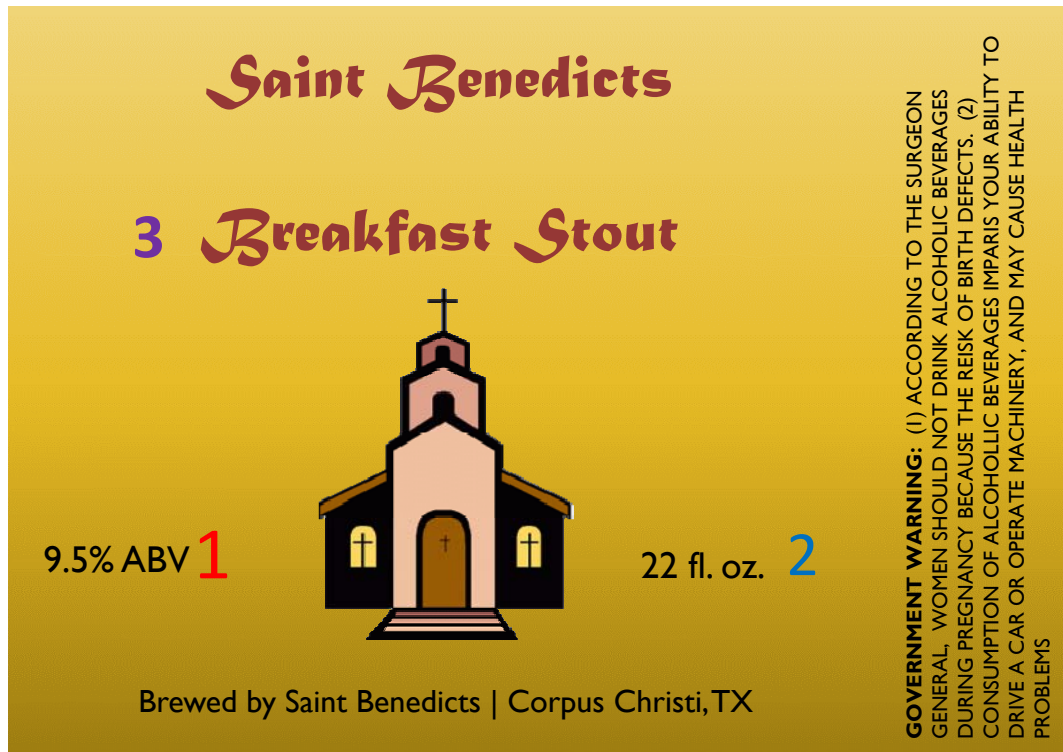
Mandatory Label Information Government Warning Statement

- Must be readily legible under ordinary conditions and on a contrasting background
- Must be separate and apart from all other label text
- The words “GOVERNMENT WARNING” must appear in capital letters and bold type

GOVERNMENT WARNING: (1) According to the Surgeon General, women should not drink alcoholic beverages during pregnancy because of the risk of birth defects. (2) Consumption of alcoholic beverages impairs your ability to drive a car or operate machinery, and may cause health problems.



Label Example 1



1) ABV should be stated as “alc/vol” or “alc by vol”

2) Net contents should be stated as “1 pint 6 fl. oz.”

3) Breakfast Stout is an incorrect class designation

- If the product requires formula approval then a statement of composition must appear on the label
- If the product is exempt under 2015-1 then it must be labeled in accordance with trade understanding and either a statement of composition or designation is required



Formulas and TTB Ruling 2015-1

- Issues occur when:
 - Products where the ingredients are not sufficiently conveyed by the style's name, such as gose or wit
 - Missing statement of composition
 - Missing designation
- For example: Breakfast Stout
 - SOC: Stout with coffee and spices
 - Designation: Breakfast Coffee Stout



Geographic Names

27 CFR 7.24

- Geographic names for distinctive types of malt beverages shall not be applied to malt beverages produced in any place other than the particular region indicated by the name unless qualified with text such as “STYLE” or “PRODUCT OF THE USA” or other text to indicate the true place of production
- Common Mistakes
 - India Pale Lager or India Session Ale appear without qualifiers (such as “style” or “product of USA”)
 - “Product of the USA” is not in direct conjunction with the brand name



Geographic Names

Names that have lost geographic significance (no qualifier required)

- India Pale Ale
- Baltic Porter
- Bohemian
- Russian Imperial Stout
- Imperial Russian Stout
- Scotch Ale
- Scottish Ale

Examples of names that still have geographic significance (qualifier required)

- Belgian
- Berliner
- English
- Irish
- Kolsch
- Vienna
- West Coast (or similar)

(Not a Full List)



Examples of Prohibited Practices Labels/Cartons/Cases

- Shall not contain:
 - Any false or misleading information
 - Claims of alcohol content strength
 - Text that implies that the product is a distilled spirit or contains a distilled spirit
 - Misleading health-related claims
 - Obscene or indecent material
 - The U.S. flag or U.S. military or Government seals or emblems, if they create a misleading impression as to Government endorsement or affiliation
- Note: Not an all inclusive list

27 CFR 7.29



Label Example 2

GOVERNMENT WARNING:
(1) According to the Surgeon General, women should not drink alcoholic beverages during pregnancy because of the risk of birth defects.
(2) Consumption of alcoholic beverages impairs your ability to drive a car or operate machinery, and may cause health problems.



OLD PAP Belgian Strong Ale

1 pint, 6 fl. oz.

Old Pap has the fresh smooth taste of an ale with a unique cherry and stone fruit flavor.

Brewed & Bottled by Pap Brewery, Anywhere, GA



Issues with Example 2

- “Strong” must be removed as it is a prohibited strength statement
- “Belgian” is misleading since the product is made in GA and should appear as “Belgian style”
- Additional Text: “cherry and stone fruit flavor”
 - Use words such as:
 - Notes of
 - Hints of
 - Aromas of
 - Alternatively, state as “Ingredient X imparts a flavor of ...”



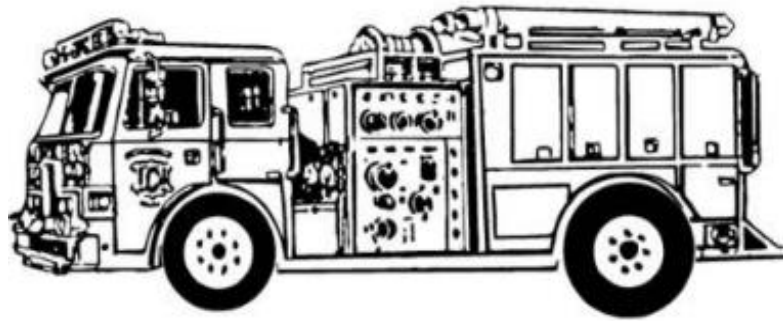
How do I Label a Non-Alcoholic Beer?

- A non-alcoholic beer contains less than 0.5 % alcohol by volume
- It can be labeled as a “malt beverage,” a “cereal beverage”, or a “near beer”
- If the designation “non-alcoholic malt beverage” is used, the label must state “contains less than 0.5% alcohol by volume” in direct conjunction with “non-alcoholic”
- May not be labeled as “Beer,” “Stout,” “Lager,” “Ale,” “Porter,” “Malt Liquor,” or “Lager Beer”
- Domestically bottled non-alcoholic products must state on the label “Non taxable under section 5051 I.R.C.”



Label Example 3

Fire Truck Brewing
Company
Honesdale, PA



Non-Alcoholic Malt beverage
Contains less than 0.5% Alcohol by Volume
12 Fluid Ounces
Non-taxable under section 5051 I.R.C.



Allergen Disclosures

- Voluntary Disclosure
- Sources of Allergens:
 - Milk Eggs Tree nuts Soybeans
 - Peanuts Wheat Fish
 - Crustacean shellfish
- Labeling:
 - Must be specific as to the type of tree nut or crustacean shellfish
 - If one allergen is disclosed, then all allergens used in production of beverage must be disclosed
 - Allowed statements must read:
Contains: Wheat, Eggs, Pecans

27 CFR 7.22(a)



Kegs

- Kegs are consumer containers, just like bottles or cans
- Must meet the mandatory labeling requirements
- Labels bearing mandatory information must be firmly affixed and may include:
 - Keg caps
 - Collars
 - Stickers
 - Combination of formats
- Information can be handwritten on the label





Common Keg Labeling Submission Issues

- Missing class/type
- Use of abbreviation “ABV”- Incorrect form of alcohol content statement
- Label that has blank spaces for mandatory information, or that has multiple check boxes with nothing checked
- Government Health Warning Statement is not compliant

Keg Label Example 1



Missing Information:

- 1) Class/Type
- 2) Address
- 3) Net Contents
- 4) Alcohol Content
(Optional)

Keg Label Example 2

**X & Y COORDINATES
BEER COMPANY**

BREWED & BOTTLED IN STEELEVILLE IL

GOVERNMENT WARNING:
(1) ACCORDING TO THE SURGEON
GENERAL, WOMEN SHOULD NOT
DRINK ALCOHOLIC BEVERAGES
DURING PREGNANCY BECAUSE
THE REISK OF BIRTH DEFECTS.
(2) CONSUMPTION OF ALCOHOLIC
BEVERAGES IMPAIRS YOUR
ABILITY TO DRIVE A CAR OR
OPERATE MACHINERY, AND MAY
CAUSE HEALTH PROBLEMS

NET CONTENTS:
☒ 15.5 Gal
☐ 5.16 Gal

ALC/VOL: 5%

☐ MA BELL'S IRISH **Style Ale**
☐ JOJO BLONDE **Ale**
☒ BROKEN AXEL CREAM **Ale**
☐ FLOOD PLAIN **SPICED WIT BEER**
☐ _____

Missing Information:

- 1) Class/type (ALL)
- 2) Net contents
- 3) Alcohol content
- 4) Checkmark for product
- 5) "Irish" requires a qualification
- 6) "Wit," by itself, is not an adequate designation



Growlers



- [TTB Beer FAQ B9](#)
- Determine the container type
 - A growler is a **large serving glass** when a consumer uses the container to make a purchase and the brewer then fills the container
 - Consumers may furnish their own growler or may purchase it from the brewer
 - A growler is a **bottle** and requires labeling when the brewer fills the container in advance of sale
 - The brewer may fill the growler prior to removal, on the brewery premises, or after tax determination on the brewpub premises



Labeling Requirements for Growlers

- If a serving glass:
 - Not subject to Federal labeling requirements
 - Some states may consider this bottling activity and regulate accordingly - brewers should check with state authorities
- If a bottle:
 - Subject to the Federal labeling requirements of 27 CFR part 16 and part 25
 - In some states the requirements of 27 CFR part 7 also apply



Can I Change my Approved Label Without a New COLA?

- Review [List of Allowable COLA Revisions](#)
 - Available on TTB Form 5100.31
 - You should be able to identify the COLA on which you are relying to bottle a malt beverage, in the event that TTB asks you to provide evidence that the label is covered by a COLA



Examples of Changes to Labels That Require a New COLA

- Addition of **new information or graphics** (unless specifically authorized by the list of allowable revisions)
- Addition of new location listed on label
- Change in class or type



Allowable Changes to Labels

- Change label size (e.g., to fit a different container size)
- Change net contents
- Add, delete, or change an optional alcohol content statement
- Change a mandatory alcohol content statement
- Change numerical values for serving facts statement or statement of average analysis
- And more...



Summary & Questions



Beer and Malt Beverage Resources

ALCOHOL AND TOBACCO TAX AND
TRADE BUREAU





TTB Beer Contacts

National Revenue Center (NRC)

Telephone	Toll-free at 877-TTB-FAQS (877-882-3277)
Address	National Revenue Center 550 Main Street, Suite 8002 Cincinnati, Ohio 45202

International Affairs Division

Telephone	202-453-2260
Address	1310 G Street NW Box 12 Washington, DC 20005



TTB Beer Contacts

Alcohol Labeling, and Formulation Division

Telephone	Toll-free at (866) 927-ALFD (2533)
Email	ALFD
Address	1310 G Street NW Box 12 Washington, DC 20005

Regulations and Rulings Division

Telephone	(202) 453-2265
Email	RRD
Address	1310 G Street NW Box 12 Washington, DC 20005



Internet Resources

Websites

- www.ttb.gov
- www.fda.gov
- www.ecfr.gov
 - 27 CFR parts 7, 16, and 25
- [MB Beverage Alcohol Manual](#)
- [TTB Beer Rulings](#)

Key Words

- TTB
- Malt Beverage
- BAM
- Beverage Alcohol Manual
- Beer Rulings
- ECFR



Resources on TTB.gov

- Subscribe to automatically receive the weekly TTB Newsletter (via email)

<https://public.govdelivery.com/accounts/USTTB/subscriber/new>

- Secure Email Communication with TTB

<http://www.ttb.gov/about/secure-email.shtml>