TTB Bootcamp for Distillers

ACSA DISTILLERS’ CONVENTION AND VENDOR TRADE SHOW 2021
<table>
<thead>
<tr>
<th>Time</th>
<th>Subject</th>
<th>Speaker</th>
</tr>
</thead>
<tbody>
<tr>
<td>12:00 – 12:15</td>
<td>Introduction to TTB Bootcamp: The Basics</td>
<td>Susan Evans</td>
</tr>
<tr>
<td>12:15 – 12:45</td>
<td>Permits</td>
<td>Daryl Polley</td>
</tr>
<tr>
<td>12:45 – 1:00</td>
<td>Break #1</td>
<td></td>
</tr>
<tr>
<td>1:00 – 1:45</td>
<td>Records, Reports, and Returns</td>
<td>Ronda Merrell</td>
</tr>
<tr>
<td>1:45 – 2:30</td>
<td>Formulas</td>
<td>Michael Warren</td>
</tr>
<tr>
<td>2:30 – 3:00</td>
<td>Break #2</td>
<td></td>
</tr>
<tr>
<td>3:00 – 4:00</td>
<td>Labeling</td>
<td>Marsha Heath</td>
</tr>
</tbody>
</table>
Introduction to TTB Bootcamp: The Basics

SUSAN EVANS
DIRECTOR, OFFICE OF INDUSTRY AND STATE OUTREACH
TTB Disclaimer

Notice:

• 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 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 regulations for the most current regulatory requirements

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

• Overview of TTB
• The primary laws and regulations you need to know about
• Typical TTB touchpoints for distilleries
TTB Overview

• We are a bureau within the Department of the Treasury
• We currently have about 500 employees
• Our headquarters are in Washington, DC
• The Office of Permitting and Taxation (AKA the National Revenue Center) is in Cincinnati, Ohio
• We have field offices located across the country
• We have 4 laboratories, located in Maryland and California
TTB Mission

COLLECT the taxes on alcohol, tobacco, firearms, and ammunition

PROTECT the consumer by ensuring the integrity of alcohol products

ENSURE only qualified businesses enter the alcohol and tobacco industries

PREVENT unfair and unlawful market activity for alcohol and tobacco products
TTB Organizational Chart

Administrator

Permitting and Taxation
- Application Services Division
- Tax Services Division
- Alcohol Labeling and Formulation Division

Headquarters Operations
- Scientific Services Division
- Regulations and Rulings Division

Field Operations
- Trade Investigations Division
- Tax Audit Division
Permitting and Taxation
National Revenue Center

**Application Services Division** - Issues permits, notices, registrations

**Tax Services Division** - Processes tax returns, operational reports, and claims

- Located in Cincinnati, Ohio
- Toll-Free: 877-882-3277
- Web Form: [Submit Online Inquiry](#)
TTB Organizational Chart

Administrator

- Permitting and Taxation
  - Application Services Division
  - Tax Services Division
  - Alcohol Labeling and Formulation Division

- Headquarters Operations
  - Scientific Services Division
  - Regulations and Rulings Division

- Field Operations
  - Trade Investigations Division
  - Tax Audit Division
Alcohol Labeling and Formulation Division

Processes applications for beverage alcohol formulas
Processes applications for label approval

• Located in Washington, DC
• Toll-Free: 866-927-2533
• Web Form: Submit Online Inquiry
Typical TTB Touchpoints for Beverage Distilled Spirits Industry Members

1. Qualify as a Distilled Spirits Plant (DSP)
2. Apply for formula approval (if needed)
3. Produce distilled spirits; keep records
4. Apply for label approval
5. Report changes after original qualification (amendments)
6. File tax return, pay taxes, file operational reports
7. Bottle and remove; keep records
TTB Laws and Regulations*
Domestic Producers

Internal Revenue Code (IRC)
• [Part 19](#) Distilled Spirits Plants

Federal Alcohol Administration Act (FAA Act)
• [Part 5](#) Labeling and Advertising of Distilled Spirits

* Not a complete list
IRC Requirements for (Domestic) Alcohol Beverage Products

Applies to all alcohol beverage products produced in the U.S.

Includes:

- Qualification (permit)
- Recordkeeping requirements and reports
- Taxes
- Formulas (for some alcohol beverage products)
- Minimum marks, brands and label requirements
FAA Act Requirements

Applies to domestic and imported alcohol beverage products, but only if they are sold or shipped ... in interstate commerce*

Includes:
- Labeling requirements
- Certificates of Label Approval (COLA)
- Advertising

*Other conditions may apply for labeling and COLA requirements
Please take a few minutes to provide feedback on this session:

https://www.ttb.gov/survey
## 2021 TTB Distilled Spirits Bootcamp Schedule

<table>
<thead>
<tr>
<th>Time</th>
<th>Subject</th>
<th>Speaker</th>
</tr>
</thead>
<tbody>
<tr>
<td>12:00 – 12:15</td>
<td>Introduction to TTB Bootcamp: The Basics</td>
<td>Susan Evans</td>
</tr>
<tr>
<td>12:15 – 12:45</td>
<td>Permits</td>
<td>Daryl Polley</td>
</tr>
<tr>
<td>12:45 – 1:00</td>
<td>Break #1</td>
<td></td>
</tr>
<tr>
<td>1:00 – 1:45</td>
<td>Records, Reports, and Returns</td>
<td>Ronda Merrell</td>
</tr>
<tr>
<td>1:45 – 2:30</td>
<td>Formulas</td>
<td>Michael Warren</td>
</tr>
<tr>
<td>2:30 – 3:00</td>
<td>Break #2</td>
<td></td>
</tr>
<tr>
<td>3:00 – 4:00</td>
<td>Labeling</td>
<td>Marsha Heath</td>
</tr>
</tbody>
</table>
Permits: Original and Amendments

DARYL POLLEY
TECHNICAL ADVISOR
APPLICATION SERVICES DIVISION
TTB Disclaimer

Notice:

• 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 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 regulations for the most current regulatory requirements.

• Sample documents (such as records, returns, and labels) are for illustrative purposes only and contain fictitious data.
Typical TTB Touchpoints for Beverage Distilled Spirits Industry Members

1. Qualify as a Distilled Spirits Plant (DSP)
2. Apply for formula approval (if needed)
3. Produce distilled spirits; keep records
4. Apply for label approval
5. Report changes after original qualification (amendments)
6. File tax return, pay taxes, file operational reports
7. Bottle and remove; keep records
Definitions

General premises

• Any business office, service facility, or other part of the premises described in the notice of registration other than bonded premises

  ◦ For example: storage of taxpaid spirits, offices, lunch room, restrooms and non-alcohol storage
Definitions (Cont.)

Bonded premises

• The premises of a distilled spirits plant, or part thereof, as described in the application for registration, on which the conduct of distilled spirits operations (distilling, warehousing, processing) is authorized

• This term applies regardless of whether or not the proprietor is required to hold a bond
Bond Basics

A bond is similar to an insurance policy

• If you fail to pay any tax liability covered by a bond, TTB may seek payment from you, from the surety who issues your bond, or from both

• Your individual circumstances dictate if you need a bond and if yes, the type(s) of bond coverage:
  • What is your anticipated excise tax liability?
  • Which DSP operations will you conduct?
  • Will your operations involve industrial, beverage or both types of alcohol?

27 CFR part 19 subpart F
Do You Need a Bond?

The PATH Act (2017) amended the IRC regarding bonds:

• Taxpayers who reasonably expect to be liable for not more than $50,000 in taxes for the calendar year, and

• were liable for not more than $50,000 in such taxes in the preceding calendar year

• are exempt from the requirements to file bonds covering operations or withdrawals
‘Bond’ and ‘Bonded’ Used in TTB Regulations

• The terms **bond** and **bonded** are used to modify certain terms throughout 27 CFR part 19, the TTB regulations governing DSPs.

• When used, they apply to distilleries with a bond or that are exempt under the PATH Act from having a bond.

• Examples include:
  ◦ Bonded premises
  ◦ Transfer in bond
Receiving Spirits in Bond

• If you will receive bulk spirits in bond from another domestic distilled spirits plant, you should complete TTB Form 5100.16, even if you are not required to obtain a bond
  ◦ Use $13.50 per proof gallon when calculating the potential liability on transferred spirits

• Once approved, a transfer in bond form will be attached to your application and you should supply a copy to the supplier transferring the spirits to you

27 CFR 19.402 & 19.403
A person who intends to establish a distilled spirits plant may not locate it in any of the following places:
(a) In any residence, shed, yard, or enclosure connected to a residence;
(b) On any vessel or boat;
(c) Where beer or wine is produced;
(d) Where liquors are sold at retail; or
(e) Where any other business is conducted except as provided in §19.54.
Did You Know...?

• Before your application is approved, construction of your premises should be complete with necessary equipment in place or on order

• You cannot begin producing spirits until you receive your approved DSP Registration and Permit
Register for an Account in Permits Online

Who is the Applicant?

Before you apply, it is vital to determine who will be the owner/operator of the TTB regulated business

- Sole proprietor?
- Partnership?
- Corporation?
- LLC?
- Some other type of entity?
What to Gather Before You Apply

• There are a number of supporting documents that you’ll be required to submit with your application

• Plan ahead and gather these documents before you begin the application
What to Gather Before You Apply (Cont.)

- Organizational documents establishing your business entity
- Lease agreement or proof of ownership
- Signing authority authorization:
  - Signing Authority, TTB Form 5100.1
  - If persons with signing authority are not identified in the organizational documents
  - Power of Attorney (POA), TTB Form 5000.8
- Diagram of the DSP
Your information in Permits Online is organized in two different kinds of records:

- The **entity record** equates to a single company or business entity, represented by a unique Employer Identification Number (EIN)

- A **commodity operations record** is created for each TTB-regulated operation (type and location) the entity is approved to conduct.

A typical entity record will have at least 1, but may have multiple commodity operations records associated with it.
Business Entity and Commodity Operations

• When applying to start your first TTB-regulated business, you’ll complete 1 **new entity application** and a **new commodity operations application** for each operation (type and location) you intend to conduct.

• When you file an amendment related to the business entity, you will file 1 application and the changes are associated with each operation you conduct.
  ◦ Examples: a new officer or new POA
Business Entity and Commodity Operations

Entity Record
Our Business, Inc.
(EIN 12-3456789)

Commodity Operations Record
- Brewery
- Winery
- Distilled Spirits Plant
Applicants are asked a series of questions in **Permits Online** to help distinguish what can and cannot be done at a distillery.

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Will you have a tasting room?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If you charge for samples, parking, or tours then you are prohibited from establishing a tasting room on the premises. The tasting room must be separate from the distillery with floor to ceiling walls and must have its own entrance. It cannot be part of the distilled spirits plant and must be shown on the diagram. Do you understand this requirement?:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If you do not plan to charge for samples, parking, or tours then the tasting room can be located on the general premises, but must be separate from the bonded premises with floor to ceiling walls, have its own entrance and be shown on the diagram. Do you understand this requirement?:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Changes to Your Entity that You Must Report to TTB

**Changes in:**
- Legal business name
- Controlling ownership
- General partner
- Any stockholder or members holding ownership of 10% or more
- Corporate officer, directors, or any similar positions

**Adding, revoking, or changing:**
- Signing authority
- Power of attorney

**Termination** of all TTB-regulated operations under your EIN (going completely out of business)
Changes to Your Commodity Operations That You Must Report to TTB*

Change in:
• Premises location
• Bond
• Construction or use of building
• Operations
• DBA/Operating name

Adding or removing:
• Trade names
• Noncontiguous premises
• Alternation of premises
• Alternation of proprietor
• Variance or alternate method

Termination of operations at 1 location, but keeping other operations/locations under the same EIN open

*requirements vary slightly by commodity operation
Alternation of Premises

The premises is used by the same owner/same EIN to conduct another TTB - regulated business, such as a winery or brewery

If you are an already established DSP and wish to add a winery or brewery, you must submit:

• A new application for the commodity operations that you are adding
• Updated diagram showing which areas will be alternating
• Change in Bond (Consent of Surety) TTB Form 5000.18

You may also submit:

• Variance request to use brewery for another purpose
• Variance from the requirement to submit notification of each alternation
Alternation of Proprietorship

Two or more proprietors with different EINs conduct the same type of operations at the same premises, and space and/or equipment alternates between proprietors

Generally, the proprietor of an existing DSP, the host distiller, agrees to rent space and equipment to a new tenant distiller

The host and tenant of an alternating proprietorship are required to submit:

• An alternating proprietorship agreement (a contract between the host and tenant)
• Updated diagram showing which areas will be alternating and which will be the permanent non-alternating space of both the host and tenant
• A variance request for an alternate method or procedure from 27 CFR 19.141(b), so that the proprietor does not need to file a letterhead notice prior to each alternation

27 CFR 19.141
## Resources

<table>
<thead>
<tr>
<th>Apply for a Permit: Qualifying with TTB</th>
<th>Permits Online Customer Page</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Permits Online Tutorial</th>
<th>State Alcohol Beverage Authorities</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Alcohol FAQs</th>
<th>Maintaining Compliance in a TTB-Regulated Industry</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Overview of the Application Process</th>
<th>Laws, Regulations, and Public Guidance</th>
</tr>
</thead>
</table>
Questions?

Contact the National Revenue Center at:

• Toll-Free: 877-882-3277 / 877-TTB-FAQS
• Use our National Revenue Center Contact Form

Representatives are Available:
8 a.m. to 4:30 p.m. ET Monday - Friday (except on federal holidays)
Please take a few minutes to provide feedback on this session:

https://www.ttb.gov/survey
# 2021 TTB Distilled Spirits Bootcamp Schedule

<table>
<thead>
<tr>
<th>Time</th>
<th>Subject</th>
<th>Speaker</th>
</tr>
</thead>
<tbody>
<tr>
<td>12:00 – 12:15</td>
<td>Introduction to TTB Bootcamp: The Basics</td>
<td>Susan Evans</td>
</tr>
<tr>
<td>12:15 – 12:45</td>
<td>Permits</td>
<td>Daryl Polley</td>
</tr>
<tr>
<td>12:45 – 1:00</td>
<td>Break #1</td>
<td></td>
</tr>
<tr>
<td>1:00 – 1:45</td>
<td>Records, Reports, and Returns</td>
<td>Ronda Merrell</td>
</tr>
<tr>
<td>1:45 – 2:30</td>
<td>Formulas</td>
<td>Michael Warren</td>
</tr>
<tr>
<td>2:30 – 3:00</td>
<td>Break #2</td>
<td></td>
</tr>
<tr>
<td>3:00 – 4:00</td>
<td>Labeling</td>
<td>Marsha Heath</td>
</tr>
</tbody>
</table>
Records, Reports, and Returns

RONDA MERRELL
TECHNICAL ADVISOR
NATIONAL REVENUE CENTER
TTB Disclaimer

Notice:

• 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 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 regulations for the most current regulatory requirements

• Sample documents (such as records, returns, and labels) are for illustrative purposes only and contain fictitious data
Typical TTB Touchpoints for Beverage Distilled Spirits Industry Members

1. Qualify as a Distilled Spirits Plant (DSP)
2. Apply for formula approval (if needed)
3. Produce distilled spirits; keep records
4. Apply for label approval
5. Report changes after original qualification (amendments)
6. File tax return, pay taxes, file operational reports
7. Bottle and remove; keep records
Using TTB.gov

**PROGRAM AREAS**
- Beverage Alcohol
- Nonbeverage Alcohol
- Tobacco
- Formulation
- Labeling
- Advertising
- Market Compliance
- Trade Practices
- International Affairs
- Firearms and Ammunition

**REGS & GUIDANCE**
- Laws
- Regulations
- Rulings
- Procedures
- Industry Circulars
- Federal Register
- Publications
- Other Guidance

**TAXES AND FILING**
- Tax Reform (CBMTRA)
- Pay.gov
- Tax Due Dates
- Tax Rates
- Preparing Returns
- File Disaster Claims
- Special Occupational Taxes

**ONLINE SERVICES**
- Permits Online
- COLAs Online
- Formulas Online
- Pay.gov
- Public COLA Registry
- Online Help Center

**ENFORCEMENT**
- Tip Line
- Offers in Compromise
- Investigations
- Audits
- Tax Services
- Beverage Alcohol
- Product Diversion
- Tobacco Diversion

Operational Reports Tutorials

TTBGov - Forms Helpful Hints and Tips

Click **Helpful Hints** to view color coded forms

**Operational Reports Tutorials**

These tutorials guide you through the various form fields. You may also conveniently file these reports electronically using Pay.gov.

- 5110.11 – Monthly Report of Storage Operations
- 5110.28 – Monthly Report of Processing Operations
- 5110.40 – Monthly Report of Production Operations
- 5110.43 – Monthly Report of Processing (Denaturing) Operations
- 5120.17 – Report of Wine Premises Operation
- 5130.9 – Brewer’s Report of Operations
- 5620.8b – Claim -- Alcohol and Tobacco Tax and Trade Bureau Taxes

**TTB Form 5110.11**

Before you begin
FAQ
Form 5110.11
Helpful Hints
How to avoid problems
Tools (+/-)
Glossary of Terms
File online at Pay.gov

Click a link on the left to display a resource for:

Have you tried filing your TTB Form 5110.11?

- Line 23 on the previous report
- Line 11 Production Report and all Transfers in Bond
- Line 6 and Line 24 must always match
- To show on Tax Return when actually removed from storage acco

**2021**

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
Records, Reports, & Returns

Records
Operational Reports
Excise Tax Return
Records

27 CFR part 19 DISTILLED SPIRITS PLANTS

• Records start from the receipt of materials
• Gauge record requirements
• Records transferring product from area to area
• Records for each area
• Records are required for everything from production to the product going out the door
Records, Reports, & Returns

- Records
- Operational Reports
- Excise Tax Return
Reporting Requirements

• Reports are due the 15th of the following month following the close of the reporting period

• All required reports must be filed monthly
  ◦ Even if no activity!
  ◦ Reports may not be filed quarterly or annually
Reporting Requirements

• **Approved as Distiller**
  ◦ must file Production report TTB F 5110.40

• **Approved as Warehouseman**
  ◦ must file the Storage Report TTB F 5110.11

• **Approved as Bottler, Processor or Rectifier**
  ◦ must file the Processing Report TTB F 5110.28

• **Approved for Denaturing Spirits (Industrial)**
  ◦ must file the Processing (Denaturing) Report TTB F 5110.43
What Operations are You Approved For?

7. PERMIT GRANTED FOR (ONE TYPE OF OPERATION ONLY)

Pursuant to the application of the date indicated in item 4, you are authorized and permitted to engage, at the above address, in the business of:

a. **X** Distilled Spirits - **X** distiller **X** rectifier (processor) **X** warehouseman and/or **X** warehouseman and bottler and while so engaged, to sell, offer or deliver for sale, contract to sell or ship, in interstate or foreign commerce, the distilled spirits so distilled or rectified, or warehoused and bottled, or the wines so rectified;

b. **☐** Wine - **☐** producer and blender **☐** blender and while so engaged, to sell, offer or deliver for sale, contract to sell or ship, in interstate or foreign commerce, the wine so produced or blended;

c. **☐** Importer - importing into the United States the following alcoholic beverages: while so engaged, to sell, offer to deliver for sale, contract to sell or ship, in interstate or foreign commerce, the alcoholic beverages so imported;

d. **☐** Wholesaler - Purchasing for resale at wholesale the following alcoholic beverages: while so engaged, to receive or to sell, offer or deliver for sale, contract to sell or ship, in interstate or foreign commerce, the alcoholic beverages so Purchased.
Distillery Areas

Each report matches up to a section of your distillery

- **Production area**: Where the still is located and where the spirits come into existence

- **Storage area**: Designated area to store product. Can be for a short period or for years

- **Processing area**: Where most of the blending, bottling and bottle storage occurs

• Shows when the product comes off the still
• Shows where the product goes after production
• Report by product classification
• List what materials were used to make the product

<table>
<thead>
<tr>
<th>TRANSACTION (a)</th>
<th>WHISKY</th>
<th>BRANDY</th>
<th>PROOF GALLONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. TAX PAYMENT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. USE OF U.S.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. HOSPITAL, SCIENTIFIC, OR EDUCATIONAL USE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. EXPORT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. TRANSFER TO FOREIGN TRADE ZONE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. TRANSFER TO CBMW</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. USE AS SUPPLIES ON VESSELS OR AIRCRAFT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. USE IN WINE PRODUCTION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. ENTERED IN PROCESSING ACCOUNT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. ENTERED FOR TRANSFER IN BOND</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. ENTERED IN STORAGE ACCOUNT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. WITHDRAWN FOR RESEARCH, DEVELOPMENT, OR TESTING</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. PRODUCED (Total, Lines 1 through 13)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. RECEIVED FOR REDISTILLATION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. RECEIVED FOR REDISTILLATION</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**MUST BE EQUAL OR LESS THAN AMOUNT ON LINE**

**NE 2 (c) PROCESSING REPORT**

**NE 2 (b) UNFINISHED SPIRITS**

**PART I - TRANSACTIONS**

**TOTAL (l)**

• Shows product coming from the production area
• Shows product received onto the distillery premises
• Shows where the product goes to after storing it
• Your **on hand** beginning and **on hand** ending will show if you are storing for longer periods
• There is no time limit for how long something sits in this area before you have to report it, whether you store something briefly or for years
### Monthly Report of Storage Operations: TTB F 5110.11

#### Instructions

Every proprietor as a warehouseman must prepare this form monthly, in duplicate. Forward the original to the Director, National Revenue Center 550 Main St. Ste 8002, Cincinnati, OH 45202-5215, not later than the 15th day of the month following for which the report is rendered. The remaining copy must be retained by the proprietor. Separate reports must be prepared for domestic spirits, imported spirits, Puerto Rican spirits, and spirits from the U.S. Virgin Islands. Denaturing operations must be reported on TTB F 5110.43.

#### Monthly Report of Storage Operations

<table>
<thead>
<tr>
<th>Transactions</th>
<th>Whisky</th>
<th>Brandy</th>
<th>Proof Gallons</th>
<th>Alcohol and Spirits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Distilled at 160° and Under</td>
<td>Distilled at 170° and Over</td>
<td>Distilled at 170° and Under</td>
<td>Distilled at 190° and Over</td>
</tr>
<tr>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
<td>(d)</td>
<td>(e)</td>
</tr>
<tr>
<td>1. On hand first of month</td>
<td>Line 23 on the previous report</td>
<td>Line 11 Production Report</td>
<td>all Transfers in Bond</td>
<td></td>
</tr>
<tr>
<td>2. Deposited in bulk storage</td>
<td>Line 6 and Line 24 must always match</td>
<td>To show on Tax Return when actually removed from storage account</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Received from Customs custody</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Returned to bulk storage</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. TOTAL (Lines 1 through 5)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Tax paid</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Monthly Report of Processing Operations: TTB F 5110.28

- Shows what was received from production, storage, other distilleries or customs
- Addition of flavors, blending, bottling
- Removal of bottled product
- Tax determination of bottled product occurs
- Storage of bottled product
- Reclassification of product can occur
### Monthly Report of Processing Operations: TTB F 5110.28

<table>
<thead>
<tr>
<th>TRANSACTION</th>
<th>WINE (Proof gallons)</th>
<th>SPIRITS (Proof gallons)</th>
<th>TRANSACTION</th>
<th>BOTTLED (Proof gallons)</th>
<th>PACKAGED (Proof gallons)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. On hand first of month</td>
<td></td>
<td></td>
<td>27. On hand first of month</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Received (other than line 3)</td>
<td></td>
<td></td>
<td>28. Bottled or packaged</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Alcohol for fuel use received from customs custody</td>
<td></td>
<td></td>
<td>29. Received</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Alcohol flavor, materials dumped</td>
<td></td>
<td></td>
<td>30. Inventory overages</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Wine mixed with spirits</td>
<td></td>
<td></td>
<td>31. Total - lines 27 through 30</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Line 25 of Previous report Line 9 Line 17 Line 46 of Previous report Line 9(c)*
Monthly Report of Processing (Denaturing) Operations: TTB F 5110.43

- Only filed by industrial DSPs that are approved for denaturing operations
- Shows denaturing activity for the month
- There is a yearly withdrawal amount requirement
Monthly Report of Processing (Denaturing) Operations: TTB F 5110.43

<table>
<thead>
<tr>
<th>TRANSACTION</th>
<th>WINE GallONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b)</td>
</tr>
<tr>
<td>1. On hand first of month</td>
<td>Line 13 of previous processing report</td>
</tr>
<tr>
<td>2. Produced</td>
<td>Amount of denatured alcohol produced from alcohol received</td>
</tr>
<tr>
<td>3. Rec'd by transfer in bond</td>
<td>3</td>
</tr>
<tr>
<td>4.</td>
<td>Must match Line 14 of this report</td>
</tr>
<tr>
<td>5. TOTAL</td>
<td>Line 23, figure 2021</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TRANSACTION</th>
<th>RECOVERED DENATURED SPIRITS</th>
<th>RECOVERED ARTICLES</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
</tr>
</tbody>
</table>

2021  ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  66
Mailing Address for Operational Reports

If filing operations reports by mail, please be sure to use the correct address

Director, National Revenue Center
TTB
550 Main St, Suite 8002
Cincinnati, OH 45202-5215
Records, Reports, & Returns

- Records
- Operational Reports
- Excise Tax Return
## Excise Tax Return

**TTB F 5000.24**

<table>
<thead>
<tr>
<th>Filing Frequency</th>
<th>Eligibility Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annually</td>
<td>You may file 1 tax return per year if you are liable for $1,000 or less of tax on spirits in the current and prior calendar year</td>
</tr>
<tr>
<td>Quarterly</td>
<td>File quarterly if you are liable for $50,000 or less of tax on spirits in the current and prior calendar year</td>
</tr>
<tr>
<td>Semi-monthly</td>
<td>You must file a tax return two times per month if you are liable for more than $50,000 in spirits tax in the current and prior calendar year</td>
</tr>
</tbody>
</table>

Note: You can fix previous returns with an increasing or decreasing adjustment
Excise Tax Return & Payment Due Dates

Tax returns (and payment, if any) are 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

Due date schedule for each year is available on our website

• https://www.ttb.gov/tax-audit/excise-tax-and-export-due-dates

27 CFR 19.236
# Excise Tax Return

## Department of the Treasury

**Alcohol and Tobacco Tax and Trade Bureau (TTB)**

### Form 5000.24sm

<table>
<thead>
<tr>
<th>Product</th>
<th>Amount of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Distilled Spirits</td>
<td>$</td>
</tr>
<tr>
<td>Wine</td>
<td>$</td>
</tr>
<tr>
<td>Beer</td>
<td>$</td>
</tr>
<tr>
<td>Cigars</td>
<td>$</td>
</tr>
<tr>
<td>Cigarettes</td>
<td>$</td>
</tr>
<tr>
<td>Cigarette Papers and/or Cigarette Tubes</td>
<td>$</td>
</tr>
<tr>
<td>Chewing Tobacco and/or Snuff</td>
<td>$</td>
</tr>
<tr>
<td>Pipe Tobacco and/or Roll-Your-Own Tobacco</td>
<td>$</td>
</tr>
</tbody>
</table>

### Calculation of Tax Due (Before making entries on lines 18-21, complete Schedules A and B)

17. **Total Tax Liability** (Total of lines 9-16) $ 0.00
18. Adjustments Increasing Amount Due (From line 29) $ 0.00
19. Gross Amount Due (Line 17 plus line 18) $ 0.00
20. Adjustments Decreasing Amount Due (From line 34) $ 0.00
21. **Amount to be Paid with This Return** (Line 19 minus line 20) $ 0.00

Under penalties of perjury, I declare that I have examined this return (including any accompanying explanations, statements, schedules, and forms) 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.

### Instructions

- **Form of Payment**: Check, Money Order, EFT, or Other (Specify).
- **Return Covers**: Beginning and Ending dates.
- **Date Products to Be Removed**: For Prepayment Returns Only.
- **Employer Identification Number**.
- **Plant, Registry, or Permit Number**.

### For TTB Use Only

- **TAX**
- **Penalty**
- **Interest**
- **Total**
- **Examined By**
- **Date Examined**

**Note:** Please make checks or money orders payable to the Alcohol and Tobacco Tax and Trade Bureau (TTB). Also include Employer Identification Number on all checks or money orders. If you send a check, see Paper Check Conversion Notice Below.
### SCHEDULE A – ADJUSTMENTS INCREASING AMOUNT DUE

<table>
<thead>
<tr>
<th>EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS</th>
<th>AMOUNT OF ADJUSTMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b) TAX</td>
</tr>
<tr>
<td>25.</td>
<td>$</td>
</tr>
<tr>
<td>26.</td>
<td>$</td>
</tr>
<tr>
<td>27.</td>
<td>$</td>
</tr>
<tr>
<td>28. SUBTOTALS OF COLUMNS (b), (c), and (d)</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (Line 28, Col (b) + (c) + (d)) Enter here and on line 18.</td>
<td>$ 0.00</td>
</tr>
</tbody>
</table>

### SCHEDULE B – ADJUSTMENTS DECREASING AMOUNT DUE

<table>
<thead>
<tr>
<th>EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS</th>
<th>AMOUNT OF ADJUSTMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b) TAX</td>
</tr>
<tr>
<td>30.</td>
<td>$</td>
</tr>
<tr>
<td>31.</td>
<td>$</td>
</tr>
<tr>
<td>32.</td>
<td>$</td>
</tr>
<tr>
<td>33. SUBTOTALS OF COLUMNS (b) and (c)</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (Line 33, Col (b) + (c)) Enter here and on line 20.</td>
<td>$ 0.00</td>
</tr>
</tbody>
</table>

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 5000.24sm (11/2016)
The Craft Beverage Modernization Act was made permanent at the end of 2020 making the reduced rates for distilled spirits permanent

• Ensure you are using the appropriate tax rates for distilled spirits removed or imported
• Single Taxpayer
• Controlled Groups

You must have distilled or processed the spirits to qualify for the reduced rates!
Craft Beverage Modernization Act (CMBA)
Effective January 1, 2022

• Beginning in 2022, only DSPs who perform a processing activity other than bottling are entitled to take a CBMA reduced rate on distilled spirits that they process and remove

• TTB is currently developing guidance on which processing activities qualify the DSP for a reduced rate
Tax Rates*

$2.70 for the 1st 100,000 proof gallons removed each calendar year

$13.34 for over 100,000 up to 22,230,000 proof gallons

$13.50 for over 22,230,000 proof gallons

*Reduced tax rates may be limited if you are part of a controlled group or a single taxpayer arrangement
How to Determine Tax Liability

Depending on when you remove your product from DSP premises, include removals found on:

- Line 1 of the production report
- Line 7 of the storage report
- Line 13 and Line 33 of the processing report

**Example:** If you remove 100 proof gallons, and your annual removals that year are under 100,000 proof gallons, your tax rate is $2.70 and your tax liability is $270.00
You may electronically file tax returns, file operations reports, and pay taxes through Pay.gov

- Secure
- Convenient and fast
- Free
- Checks entries and totals for accuracy

For more information on how to register, go to https://www.ttb.gov/epayment/epayment.shtml
Mailing Address for Returns & Payments

• If filing by mail, please be sure to use the correct address
• Late returns or payment are subject to penalties and interest

**DO NOT** mail returns or payments to the National Revenue Center in Cincinnati, Ohio

TTB
Excise Tax
P.O. Box 790353
St. Louis, MO  63179-0353
Online Claims Submission

Use our online submission process to file and receive payment for claims

• Submit a Claim Online
Please take a few minutes to provide feedback on this session:

https://www.ttb.gov/survey
## 2021 TTB Distilled Spirits Bootcamp Schedule

<table>
<thead>
<tr>
<th>Time</th>
<th>Subject</th>
<th>Speaker</th>
</tr>
</thead>
<tbody>
<tr>
<td>12:00 – 12:15</td>
<td>Introduction to TTB Bootcamp: The Basics</td>
<td>Susan Evans</td>
</tr>
<tr>
<td>12:15 – 12:45</td>
<td>Permits</td>
<td>Daryl Polley</td>
</tr>
<tr>
<td>12:45 – 1:00</td>
<td>Break #1</td>
<td></td>
</tr>
<tr>
<td>1:00 – 1:45</td>
<td>Records, Reports, and Returns</td>
<td>Ronda Merrell</td>
</tr>
<tr>
<td>1:45 – 2:30</td>
<td>Formulas</td>
<td>Michael Warren</td>
</tr>
<tr>
<td>2:30 – 3:00</td>
<td>Break #2</td>
<td></td>
</tr>
<tr>
<td>3:00 – 4:00</td>
<td>Labeling</td>
<td>Marsha Heath</td>
</tr>
</tbody>
</table>
Formulas

MICHAEL WARREN
ASSISTANT DIRECTOR
ALCOHOL LABELING AND FORMULATION DIVISION
TTB Disclaimer

Notice:

• 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 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 regulations for the most current regulatory requirements

• Sample documents (such as records, returns, and labels) are for illustrative purposes only and contain fictitious data
Typical TTB Touchpoints for Beverage Distilled Spirits Industry Members

1. Qualify as a Distilled Spirits Plant (DSP)
2. Apply for formula approval (if needed)
3. Produce distilled spirits; keep records
4. Apply for label approval
5. Report changes after original qualification (amendments)
6. File tax return, pay taxes, file operational reports
7. Bottle and remove; keep records

Typical TTB Touchpoints for Beverage Distilled Spirits Industry Members

2021
Common Formula Questions

• What is a formula?
• Why is a formula required?
• When is a formula required?
• Which distilled spirits require formula approval?
• How do I apply for formula approval?
What is a Formula?

• A formula is the recipe for your distilled spirit product

• It must include:
  ◦ a total yield, or batch size
  ◦ a list of all ingredients by quantity
  ◦ a description of how the product is made

• In some instances a sample of the product must also be submitted to TTB for laboratory analysis

• See Formula Basics page on TTB.gov
Why is a Formula Required?

We use the information found in the formula to:

• Classify the product for tax and labeling purposes
• Ensure that the product does not contain any prohibited ingredients
• Determine if limited ingredients are used within prescribed limitations or if they will impact labeling
• Provide a suggested statement of composition for labeling purposes
When is a Formula Required?

Generally, formula approval is required when a distilled spirit contains:

- Artificial sweeteners
- Carbonation
- Compounded/artificial/imitation flavors
- Ingredients derived from hemp
  - See webinar presentation: [Using Hemp and Hemp Derivatives in Alcohol Beverages](#)

In addition, certain classes/types of distilled spirits always require formula approval
Which Distilled Spirits Require Formula Approval?

Use our online tool Which Alcohol Beverages Require Formula Approval? or check the list in TTB G 2016-3 to learn which products require formula approval.
How to Apply for Formula Approval

**Formulas Online**

- Step-by-step guidance
- Data validation checks along the way
- Application status updates via email

[Formulas Online Customer Page](#)

See webinar presentation: [How to Register and Submit Formulas through Formulas Online](#)
What TTB Looks For

• Class and Type – Is the base produced according to the stated standard for the specified class and type?
• Flavors and Flavor Ingredient Data (FID) sheets
• Food safe ingredients under FDA regulations (including Generally Recognized As Safe or GRAS ingredients)
• Restricted and prohibited ingredients
• Colors
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 medicines/dietary supplements are not necessarily GRAS
• Importer/producer is responsible for proving that an ingredient is GRAS or otherwise approved for use in alcohol beverages
TTB Limited Ingredients

There are 4 artificial flavoring materials that are TTB limited ingredients:

• Synthetic maltol
• Ethyl maltol
• Synthetic vanillin
• Ethyl vanillin

If the limits for these ingredients are exceeded, a natural flavor is treated as an artificial flavor in the product.
Additional Information to Submit with Application

• **Flavor Ingredient Data Sheet (FIDS)** when the product is made with compounded flavors

• **Limited Ingredient Calculation Worksheet** when the product is made with **more than 1 compounded flavor**

• **Ingredient Specification Sheet (Spec Sheet)** when the product is made with ingredients composed of **more than 1 component** (e.g., a sweetener made with honey and sucralose)
Compounded Flavors

A compounded flavor is one you purchase from a flavor manufacturer

• Types:
  ◦ All natural
  ◦ Natural and artificial containing less than or equal to 0.1% artificial content topnote
  ◦ Natural and artificial containing greater than 0.1% artificial content topnote
  ◦ All artificial
  ◦ Non-flavor: product is not a flavor (e.g., Cloud Emulsion)

• Flavor manufacturer submits to TTB’s Nonbeverage Products Lab for review

• May contain coloring materials
A FID Sheet is a document that includes information about certain ingredients used to make a compounded flavor.

Submit 1 FID sheet for each compounded flavor used in your product!

The FID Sheet allows TTB to ensure:

• Compounded flavor has been evaluated by TTB
• Beverage does not contain any ingredients in excess of the limits prescribed by TTB or by FDA
• Appropriate labeling of your product
• Product complies with TTB restrictions governing how much of the alcohol in your beverage may be derived from flavors and other nonbeverage ingredients containing alcohol

See TTB G 2017-4 for additional information and examples.
Flavor Ingredient Data Sheet (FID Sheet)

- Flavor manufacturer supplies form to the producer
- 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**

<table>
<thead>
<tr>
<th>TTB Co. Code</th>
<th>FLRUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Company Name</td>
<td>Flavors-R-Us LLC</td>
</tr>
<tr>
<td>Address</td>
<td>123 Nonexistent Street</td>
</tr>
<tr>
<td></td>
<td>Any City, State USA 00000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>1/1/2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact Person</td>
<td>Jane Q. Flavor</td>
</tr>
<tr>
<td>Phone</td>
<td>202-555-5555</td>
</tr>
<tr>
<td>Fax</td>
<td>202-555-5554</td>
</tr>
</tbody>
</table>

**Flavor Name:** Natural Poppin' Pecan Supreme

<table>
<thead>
<tr>
<th>TTB Drawback Number</th>
<th>123456</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alcohol Range by Volume</td>
<td>50.0 - 54.0</td>
</tr>
<tr>
<td>Flavor Product Number</td>
<td>7891011</td>
</tr>
</tbody>
</table>

**Check Appropriate Box:**
- [x] Approved as No Action (N/A)
- [ ] Approved for Drawback (DrB)
- [ ] Fit for Beverage Purposes (Fit)
- [ ] Submitted for TTB Approval
- [ ] Not Yet Submitted for TTB Approval

**Classification**

| Natural | [x] | N&A ≤ 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)
### Flavor Components

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

Submit worksheet when using compounded flavors

• Use worksheet to:
  ◦ Calculate total volume or percent of TTB and FDA limited ingredients in product
  ◦ Determine whether product contains an artificial flavor for labeling purposes

• Also useful as product development tool

• *Worksheets* available on TTB.gov in percent-based or volume-based formats
Limited Ingredient Calculation Worksheet

<table>
<thead>
<tr>
<th>Flavor Name</th>
<th>Drawback Number</th>
<th>TTB #</th>
<th>Company Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>WL5</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>WL5</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Limited Flavor Components Concentration (ppm)**

<table>
<thead>
<tr>
<th>% by volume</th>
<th>0.13%</th>
<th>0.50%</th>
<th>0.20%</th>
<th>0.20%</th>
<th>0.00%</th>
<th>0.00%</th>
<th>0.00%</th>
<th>100.00%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Synthetic Vanillin</td>
<td>0</td>
<td>0</td>
<td>2,000</td>
<td>21</td>
<td></td>
<td></td>
<td></td>
<td>40 ppm</td>
</tr>
<tr>
<td>Ethyl Vanillin</td>
<td>0</td>
<td>0</td>
<td>650</td>
<td>23</td>
<td></td>
<td></td>
<td></td>
<td>10 ppm</td>
</tr>
<tr>
<td>Synthetic Maltol</td>
<td>0</td>
<td>0</td>
<td>175</td>
<td>15</td>
<td></td>
<td></td>
<td></td>
<td>250 ppm</td>
</tr>
<tr>
<td>Ethyl Maltol</td>
<td>0</td>
<td>0</td>
<td>10</td>
<td>70</td>
<td></td>
<td></td>
<td></td>
<td>100 ppm</td>
</tr>
<tr>
<td>Ester Gum</td>
<td>500</td>
<td>800</td>
<td>68</td>
<td>1,000</td>
<td></td>
<td></td>
<td></td>
<td>100 ppm</td>
</tr>
<tr>
<td>BVO</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
<td>15 ppm</td>
</tr>
<tr>
<td>Sodium Benzoate</td>
<td>0</td>
<td>0</td>
<td>12</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td>10 ppm</td>
</tr>
<tr>
<td>Gum Arabic/Acacia</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
<td>12,000</td>
<td></td>
<td></td>
<td></td>
<td>200,000</td>
</tr>
<tr>
<td>Propylene Glycol</td>
<td>28,000</td>
<td>28,000</td>
<td>12,000</td>
<td>28,000</td>
<td></td>
<td></td>
<td></td>
<td>500,000</td>
</tr>
<tr>
<td>BHA (&lt;0.5% Ess Oil)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acetic Acid</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TTB Limitation**

- 40 ppm
- 10 ppm
- 250 ppm
- 100 ppm
- 100 ppm
- 100 ppm
- 15 ppm
- 10 ppm
- 200,000 ppm
- 500,000 ppm

**Total (ppm) in finished Product**

- 4.04 ppm
- 1.046 ppm
- 0.53 ppm
- 0.176 ppm
- 0.761 ppm
- 0.1025 ppm
- 0.024 ppm
- 0.024 ppm
- 36.375 ppm
- 255 ppm

**Over Limit?**

- yes
- yes
- yes
- yes
- yes
- yes
- yes
- yes
- yes
- yes
• A spec sheet is a document or label that lists or describes the contents of an ingredient that is made from more than 1 component.

**Specification Sheet**

**Product Name:** St. Johnathan’s® Variety Number: 8675456

St. Johnathan’s® is a proprietary blend of two sweeteners. The sweetness of honey is enhanced by the addition of purified sucrose, resulting in a syrup that is 5 times sweeter than honey. Ideal for mouthfeel and improved overall sweetness in baked goods, beverages, dressing, sauces, jams and fillings.

<table>
<thead>
<tr>
<th>Parameters</th>
<th>Specifications</th>
<th>Methods</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assay: Honey</td>
<td>≥ 90%</td>
<td>Internal Method</td>
</tr>
<tr>
<td>Assay: Sucrose</td>
<td>≤ 10%</td>
<td>Internal Method</td>
</tr>
<tr>
<td>Appearance</td>
<td>Viscous liquid</td>
<td>Visual inspection</td>
</tr>
<tr>
<td>Color</td>
<td>Caramel</td>
<td>Visual inspection</td>
</tr>
</tbody>
</table>

**Composition:** Honey, Sucrose

**Country of Origin:** USA

Grateful Heart Ingredients, Inc | 86408 N Heritage Highway, Sweet Home, AL 36888 | 334.333.3333

The information contained in this bulletin should not be construed as recommending the use of our product in violation of any patent, or as warranties (expressed or implied) of non-infringement or its fitness for any particular purpose.
Ingredient Specification Sheet
(Spec Sheet or Technical Data Sheet)

• Submit a spec sheet for each ingredient that is made from more than 1 component, e.g., a fruit juice made from water, apples, and sugar
• Should not be used for compounded flavors (use FID Sheet)
• See TTB G 2017-3 for additional information and examples
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 Products Lab Approval)
• Provide the common name and scientific name (genus and species) for any unusual herbal ingredients
• Ensure that ingredients are considered GRAS or otherwise approved by the FDA
Formula Resources

• Formula Approval guidance pages on TTB.gov
• Distilled Spirits Beverage Alcohol Manual (BAM)
  ◦ BAM Chapter 1: Commodity Statements
  ◦ BAM Chapter 4: Quick product reference guide stating basic technical requirements
  ◦ BAM Chapter 7: Provides chart listing limitations placed on harmless coloring blending and flavoring materials (HCBFM)
Example in Formulas Online
### 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**

- **Vodka**
  - 95.0 - 99.5 Percentage
  - ABV: 45% - 45%
  - PA/D: 191 - 195 Proof
  - TTB Formula #1: Not Entered
  - Finished Alcohol

- **Artificial Rock-Lemon flavor**
  - 1.0 - 2.0 Percentage
  - TTB Company Code: WLS
  - TTB Drawback #: 100
  - Flavor (Compounded)

- **Water**
  - 1.0 - 4.0 Percentage

- **St Johnathan's - The Sweetener with Heart**
  - 0.75 - 1.2 Percentage

**+Add Ingredient...**

**Which category should I choose?**

### 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. 1. Transfer finished Vodka to plant.
2. 2. Add Artificial Lemon flavor and natural sweetener.
3. 3. Test alcohol level, adjust for added alcohol from flavors, add water to adjust bottling proof and bottle.
Common Reasons Formulas Are Returned for Correction

To speed up the formula approval process, don’t forget:

- **Ingredient Specification Sheet (Spec Sheet)** for ingredients composed of more than 1 component
- **Limited Ingredient Calculation Worksheet** when compounded flavors are used
- **Flavor Ingredient Data (FID)** when compounded flavors are used
Please take a few minutes to provide feedback on this session:

https://www.ttb.gov/survey
# 2021 TTB Distilled Spirits Bootcamp Schedule

<table>
<thead>
<tr>
<th>Time</th>
<th>Subject</th>
<th>Speaker</th>
</tr>
</thead>
<tbody>
<tr>
<td>12:00 – 12:15</td>
<td>Introduction to TTB Bootcamp: The Basics</td>
<td>Susan Evans</td>
</tr>
<tr>
<td>12:15 – 12:45</td>
<td>Permits</td>
<td>Daryl Polley</td>
</tr>
<tr>
<td>12:45 – 1:00</td>
<td>Break #1</td>
<td></td>
</tr>
<tr>
<td>1:00 – 1:45</td>
<td>Records, Reports, and Returns</td>
<td>Ronda Merrell</td>
</tr>
<tr>
<td>1:45 – 2:30</td>
<td>Formulas</td>
<td>Michael Warren</td>
</tr>
<tr>
<td>2:30 – 3:00</td>
<td>Break #2</td>
<td></td>
</tr>
<tr>
<td>3:00 – 4:00</td>
<td>Labeling</td>
<td>Marsha Heath</td>
</tr>
</tbody>
</table>
Labeling

MARSHA HEATH
LABELING PROGRAM MANAGER
ALCOHOL LABELING AND FORMULATION DIVISION
Notice:

• 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 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 regulations for the most current regulatory requirements.

• Sample documents (such as records, returns, and labels) are for illustrative purposes only and contain fictitious data.
Typical TTB Touchpoints for Beverage Distilled Spirits Industry Members

1. Qualify as a Distilled Spirits Plant (DSP)
2. Apply for formula approval (if needed)
3. Produce distilled spirits; keep records
4. Apply for label approval
5. Report changes after original qualification (amendments)
6. File tax return, pay taxes, file operational reports
7. Bottle and remove; keep records
Mandatory Information

On Designated Brand Label
• Brand Name
• Class/Type
• Alcohol Content

On Front, Back or Side Label
• Bottler’s or Importer’s Name and Address
• Net Contents
• Health Warning Statement
• Country of Origin (if imported)
Mandatory Information (if applicable)

May appear on the designated brand label or back label:

• Sulfite declaration
• Coloring or flavoring material
• FD&C yellow #5
• Cochineal extract or carmine
• Treatment with wood

• Percentage of neutral spirits
• Commodity statement
• Statements of age
• State of distillation
Brand Name

- Name under which the product is sold
- May not create a misleading impression about the age, origin, identity, or other characteristics of the product
- Must appear on a designated brand label

27 CFR 5.32
Brand Name

Captain John's Spiced Rum

Imported by XYZ Company
Pittsburgh, PA 15122
750 ml
PRODUCT OF THE DOMINICAN REPUBLIC

Rum with natural flavors added
20% Alcohol by Volume (40 Proof)

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.
Class and Type

There are 12 standards of identity:

1. Neutral Spirits (Vodka)
2. Whisky
3. Gin
4. Brandy
5. Blended Applejack
6. Rum
7. Agave Spirits (e.g., Tequila)
8. Cordials and Liqueurs
9. Flavored Brandy, Flavored Gin, Flavored Rum, Flavored Vodka, and Flavored Whisky
10. Imitations
11. Geographical Designations
12. Products without Geographical Designations but Distinctive of a Particular Place
Class and Type (Continued)

• If product does not fall under one of the standards of identity, it must be designated with a truthful and adequate statement of composition, along with a fanciful name or designation in accordance with trade and consumer understanding

• For recognized cocktails, a statement of added colors and the class/type of the spirits is sufficient:
  ◦ e.g., Margarita made with tequila, triple sec liqueur, and FD&C Yellow #5

• Must appear on the designated brand label
Class and Type

Imported by XYZ Company
Pittsburgh, PA 15122
750 ml
PRODUCT OF THE DOMINICAN REPUBLIC

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.
Alcohol Content

• ___% Alcohol (ALC) by Volume (VOL)
• Bottled at ___% Alcohol (ALC) by volume (VOL) (for products with significant amount of solid material)
• Proof (optional, additional statement)
• Tolerances
• Must appear on the designated brand label

27 CFR 5.37
Alcohol Content

Imported by XYZ Company
Pittsburgh, PA 15122
750 ml
PRODUCT OF THE DOMINICAN REPUBLIC

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.
Bottler/Importer Name and Address

• Name or trade name of bottler/importer as listed on permit
• Address (City, State) of bottler/importer as listed on permit
• **Bottled by, Distilled by, Produced by**, etc. for domestic spirits
• **Imported by** or similar phrase for imported spirits
• May appear on any label

27 CFR 5.36
**Name and Address**

**Imported by XYZ Company**
Pittsburgh, PA 15122
750 ml

**PRODUCT OF THE DOMINICAN REPUBLIC**

**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.

**Captain John's Spiced Rum**

Rum with natural flavors added
20% Alcohol by Volume (40 Proof)
Net Contents

• You must use the standards of fill (essentially the container sizes) authorized in 27 CFR 5.47a
• May be on label or etched/blown into the container
• You may use the following abbreviations
  ◦ Containers of less than 1 liter: ml for milliliters
  ◦ Containers of 1 liter or more: L for liters

27 CFR 5.38, 5.47a
Standards of Fill

For containers other than cans:

• 1.8 Liters
• 1.75 Liters
• 1 Liter
• 900 mL
• 750 mL
• 720 mL
• 700 mL
• 375 mL
• 200 mL
• 100 mL
• 50 mL

27 CFR 5.47a
Standards of Fill (Cont.)

For metal containers which have the general shape and design of a can, which have a closure which is an integral part of the container, and which cannot be readily reclosed after opening:

• 355 mL
• 200 mL
• 100 mL
• 50 mL
Net Contents

Captain John’s Spiced Rum

Rum with natural flavors added
20% Alcohol by Volume (40 Proof)

Imported by XYZ Company
Pittsburgh, PA 15122
750 ml
PRODUCT OF THE DOMINICAN REPUBLIC

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.
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.
Health Warning Statement (Continued)

• The words GOVERNMENT WARNING must be in CAPITAL LETTERS and **bold type**
• The **S** in *Surgeon* and **G** in *General* must be capitalized
• Continuous statement (no intervening info)
• Legible on contrasting background
• Separate and apart
Heath Warning Statement

Rum with natural flavors added
20% Alcohol by Volume (40 Proof)

Imported by XYZ Company
Pittsburgh, PA 15122
750 ml
PRODUCT OF THE DOMINICAN REPUBLIC

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.
Country of Origin

Imported distilled spirits labels **must** display the product’s country of origin

• See U.S. Customs and Border Protection requirements (19 CFR 134)
Country of Origin

Imported by XYZ Company
Pittsburgh, PA 15122
750 ml

PRODUCT OF THE DOMINICAN REPUBLIC

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.

Rum with natural flavors added
20% Alcohol by Volume (40 Proof)
Coloring Materials

• Only allowed in certain products
• The coloring material must be stated on the label
• For example:
  ◦ Colored with Caramel
  ◦ Certified Color Added
  ◦ Artificially Colored

27 CFR 5.39
Coloring Materials

If FD&C Yellow #5 is added, the label must state:

- Contains FD&C Yellow #5

If cochineal extract or carmine is added, the label must include a statement to that effect, such as:

- Contains Cochineal Extract or
- Contains Carmine or
- Contains Cochineal Extract and Carmine
Commodity Statement

For spirits produced by redistillation, blended whiskies, spirit whisky, and compounded gin:

- ____% Neutral Spirits Distilled from ______
- _____% _____ Neutral Spirits

For spirits produced by original distillation:

- Distilled from ______
Statements of Age

Required for:

• Whisky aged less than 4 years
• Grape lees brandy or grape pomace/grape marc brandy aged less than 2 years
• Distilled spirits labeled with a distillation date
• Allowed on all distilled spirits except neutral spirits (vodka)
Organic Labeling

• Must comply with U.S. Department of Agriculture National Organic Program (NOP) rules (7 CFR part 205)

• For certain organic claims, must obtain USDA-accredited certifying agent’s (ACA) preview and approval of organic labels prior to submission to TTB

• TTBGov - Alcohol Beverages Labeled with Organic Claims
Additional Information

The label may contain information other than the mandatory information

• Must be truthful, accurate, and specific
• May not conflict with or qualify mandatory information
• Must comply with the corresponding sections of the regulations

27 CFR 5.33(f)
Label Approval – What is a COLA?

A Certificate of Label Approval signifies that a product label that was submitted to TTB complies with the applicable labeling requirements found in TTB regulations and policy.

A COLA is required for each product (product = distinct brand/distinct product designation/distinct label).

COLAs must be obtained by:

- importers of bottled products, i.e., products imported in consumer containers
- U.S. bottlers of domestic products and products imported in bulk and bottled in the U.S.
At What Stage do I Apply for Label Approval?

**Domestically bottled** – COLA must be obtained prior to bottling/canning the distilled spirit

**Imported in bottles** – COLA must be obtained prior to removal from Customs custody
Is a COLA Always Required?

• COLAs are required for each product that will be sold or otherwise introduced into interstate commerce, or that is imported in bottles

• If a distilled spirit product will only be sold in the state where it is bottled, the bottler may instead obtain a Certificate of Exemption from Label Approval

• Label must include statement, **For sale in [name of state where bottled] only**
How Do I Apply for Label Approval?

COLAs Online

• Step-by-step guidance
• Validation checks along the way
• Application status updates via email

COLAs Online Customer Page

See webinar presentation for information on how to register for an account: COLAs Online Workshop
Tips for Speedy Label Approval

• Know when you need to obtain formula approval, which is required prior to submitting your labels (see [Which Alcohol Beverages Require Formula Approval?](#))
• Be sure to accurately enter the brand name or fanciful name just as it appears on label
• Don’t enter anything in the brand name or fanciful name fields except the brand name or fanciful name (e.g., do not enter the class/type designation in either of those fields)
• Take a look at your labels after you upload the files – if they are skewed or distorted remove them and upload images that accurately depict the real label
COLAs Online
Conditionally Approved Status

• Under limited circumstances, TTB may propose changes to the information you entered in the application to make it match the label you submitted

• After the specialist proposes the changes, the status is Conditionally Approved
You must review proposed changes, and then either—
  • Accept for immediate approval of COLA or
  • Decline and make necessary changes before returning

Which application fields are involved?
  • Brand name
  • Fanciful name
Can I Change My Approved Label Without Getting a New COLA?

Review **List of Allowable COLA Revisions**

- Once a label receives TTB approval, you can make certain changes to that label without obtaining a new COLA.
- Any revisions you make to your approved labels must be in compliance with the applicable regulations.

You must be able to identify the COLA you are relying on to bottle a distilled spirit in the event that TTB asks you to provide evidence that the label is covered by a COLA.
<table>
<thead>
<tr>
<th>YOU MAY...</th>
<th>REVISION APPLIES TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1  Delete any non-mandatory label information, including text,</td>
<td>WINE</td>
</tr>
<tr>
<td>illustrations, graphics, etc.</td>
<td>YES</td>
</tr>
</tbody>
</table>

### Approved COLA

**Captain John’s Spiced Rum**

Rum with Natural Flavors

- 20% alc. by vol. (40 proof)
- 1 L

---

### Allowable revision

**Captain John’s Spiced Rum**

Rum with Natural Flavors

- 20% alc. by vol. (40 proof)
- 1 L
YOU MAY...
2. Reposition any label information, including text, illustrations, graphics, etc.

Approved COLA

SUNNYSIDE Distillery
Springfield, Oregon

Vodka
40% Alc/ Vol 750ml

ALLOWABLE REVISION

Vodka

SUNNYSIDE Distillery
Springfield, Oregon

40% Alc/ Vol 750ml

THE REPOSITIONING MUST COMPLY WITH ANY PLACEMENT REQUIREMENTS APPLICABLE TO MANDATORY INFORMATION. FOR EXAMPLE, some TYPES OF MANDATORY INFORMATION MUST APPEAR ON THE BRAND LABEL OR MUST APPEAR TOGETHER WITH OTHER LABEL INFORMATION.
YOU MAY...

3. Change the color(s) (background and text), shape and proportionate size of labels. Change the type size and font, and make appropriate changes to the spelling (including punctuation marks and abbreviations) of words, in compliance with the regulations. Change from an adhesive label to one where label information is etched, painted or printed directly on the container and vice versa.

<table>
<thead>
<tr>
<th>REVISION APPLIES TO</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>WINE</td>
<td>YES</td>
</tr>
<tr>
<td>DISTILLED SPIRITS</td>
<td></td>
</tr>
<tr>
<td>MALT BEVERAGE</td>
<td></td>
</tr>
</tbody>
</table>

All mandatory information must be readily legible and appear on a contrasting background. If you received approval for a single label then you may not divide the label into multiple labels without re-approval. All changes must comply with applicable regulations, and changes in spelling must not change the meaning of the previously approved information.

Approved COLA

Approved COLA

Chimes

RUM

Distillery

40% Alc./Vol.
750ml

Allowable revision

Chimes Distillery

Rum

Alcohol 40% by Volume
750ml
<table>
<thead>
<tr>
<th>YOU MAY...</th>
<th>REVISION APPLIES TO</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>10. Change the net contents statement.</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>WINE</td>
<td>DISTILLED SPIRITS</td>
</tr>
</tbody>
</table>

Revisions must comply with all applicable regulations governing net content statements and standards of fill. Please ensure that all applicable type size requirements are met for each container size.

**Approved COLA**

- **Dog House Vodka**
  - 40% Alc. Vol.
  - 750 ml

**Allowable revision**

- **Dog House Vodka**
  - 40% Alc. Vol.
  - 1.75L
<table>
<thead>
<tr>
<th>YOU MAY...</th>
<th>REVISION APPLIES TO</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>WINE</td>
</tr>
<tr>
<td>11. Change the mandatory statement of alcohol content, where such change is not inconsistent with the labeled class and type designation, or with any other labeling statements.</td>
<td>YES</td>
</tr>
</tbody>
</table>

**Approved COLA**

<table>
<thead>
<tr>
<th>Parker Mill</th>
<th>Rum</th>
</tr>
</thead>
<tbody>
<tr>
<td>40% alc. by vol. (80 Proof)</td>
<td>750 ml</td>
</tr>
</tbody>
</table>

**Allowable revision**

<table>
<thead>
<tr>
<th>Parker Mill</th>
<th>Rum</th>
</tr>
</thead>
<tbody>
<tr>
<td>45.5% alc. by vol. (91 Proof)</td>
<td>750 ml</td>
</tr>
<tr>
<td>YOU MAY...</td>
<td>REVISION APPLIES TO</td>
</tr>
<tr>
<td>------------</td>
<td>---------------------</td>
</tr>
<tr>
<td></td>
<td>WINE</td>
</tr>
<tr>
<td>13. Change the statement of percentage of neutral spirits and the name of the commodity from which a distilled spirit is produced.</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Approved COLA

<table>
<thead>
<tr>
<th>Woodstone Brandy</th>
<th>3 Years Old</th>
<th>40% alc./vol. (80 Proof)</th>
<th>375 ml</th>
</tr>
</thead>
</table>

### Allowable revision

<table>
<thead>
<tr>
<th>Woodstone Brandy</th>
<th>40% alc./vol. (80 Proof)</th>
<th>375 ml</th>
</tr>
</thead>
</table>

#### Table

<table>
<thead>
<tr>
<th>YOU MAY...</th>
<th>REVISION APPLIES TO</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>WINE</td>
<td>DISTILLED SPIRITS</td>
</tr>
<tr>
<td>14. Change the mandatory age statement, or delete or change an optional age statement for distilled spirits labels.</td>
<td>N/A</td>
<td>YES</td>
</tr>
</tbody>
</table>
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.

Bottled by: Jim’s, Chicago IL

CA REDEMPTION VALUE OR 5¢ IA 5¢ MI 10¢ REF
Approved COLA

Bottled by: Our Distillery
Ft. Mill, SC

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.

Allowable revision

Bottled by: Our Distillery
Ft. Mill, SC

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.
<table>
<thead>
<tr>
<th>YOU MAY...</th>
<th>WINE</th>
<th>DISTILLED SPIRITS</th>
<th>MALT BEVERAGE</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>25. Add, delete, or change a lot or batch identification number or other serial numbers.</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td></td>
</tr>
</tbody>
</table>

**Approved COLA**

**Greenfield Vodka**

Bottled by: Greenfield Vodka Company, Pittsburgh, PA

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.

BT 568799043

**Allowable revision**

**Greenfield Vodka**

Bottled by: Greenfield Vodka Company, Pittsburgh, PA

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.

BT 7553025
26. Add, delete, or change trademark, copyright symbols (e.g., TM, ©, ®), kosher symbols, company logos, and/or social media icons.

<table>
<thead>
<tr>
<th>REVISION APPLIES TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>WINE</td>
</tr>
<tr>
<td>YES</td>
</tr>
</tbody>
</table>

Approved COLA

Bottled by: Christina's Distillery
Portland, OR

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.
Contains Sulfites

Allowable revision

Bottled by: Christina's Distillery
Company, Portland, OR

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.
Contains Sulfites
<table>
<thead>
<tr>
<th>YOU MAY...</th>
<th>WINE</th>
<th>DISTILLED SPIRITS</th>
<th>MALTE BEVERAGE</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>27. Add, delete, or change optional information about awards or medals.</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td></td>
</tr>
</tbody>
</table>

**Approved COLA**

**Marcella's Distillery**

**Rum**

Alc. 48% by Vol.

750ml

**Allowable revision**

**Marcella's Distillery**

**Rum**

Alc. 48% by Vol.

750ml
<table>
<thead>
<tr>
<th>YOU MAY...</th>
<th>WINE</th>
<th>DISTILLED SPIRITS</th>
<th>MALT BEVERAGE</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>28. Add, delete, or change holiday- and/or seasonal-themed graphics, artwork and/or salutations.</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>Holiday/seasonal-themed information or graphics must not conflict with or qualify the mandatory information and must comply with all applicable regulations, including the rules governing prohibited practices.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Approved COLA</th>
<th>Allowable revision</th>
</tr>
</thead>
<tbody>
<tr>
<td>Willow Grove</td>
<td>Willow Grove</td>
</tr>
<tr>
<td>Rum</td>
<td>Rum</td>
</tr>
<tr>
<td>Happy Valentines Day</td>
<td>Happy Holidays</td>
</tr>
<tr>
<td>42% alc./vol.</td>
<td>42% alc./vol.</td>
</tr>
<tr>
<td>750 ml</td>
<td>750 ml</td>
</tr>
</tbody>
</table>
Examples of Changes that CANNOT be Made

A new COLA is required if you:

• Change the class/type (all commodities)
• Change the brand name
• Add any graphics that are not specifically authorized
• Add additional wording that is not specifically authorized
Contact Information

Alcohol, Labeling and Formulation Division, Customer Service:

- Phone: 1-866-927-2533 or 202-453-2250
- Option 2 – COLAs Online technical assistance
- Option 3 – COLAs Online registration
- Option 4 – Distilled Spirits Questions
- Online: [https://www.ttb.gov/contact-alfd](https://www.ttb.gov/contact-alfd)
New Distilled Spirits Labeling Pages

TTB.gov distilled spirits labeling pages updated July 2021

New [distilled spirits labeling homepage](http://TTB.gov) makes it easy to find and access distilled spirits labeling information.

We also created handy reference materials, including a [Mandatory Information Checklist](http://TTB.gov) and the [Anatomy of a Distilled Spirits Label](http://TTB.gov) interactive tool.
Mandatory Information Checklist

<table>
<thead>
<tr>
<th>Mandatory Item and Description</th>
<th>Regulatory Citation</th>
<th>Checklist</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brand Name</td>
<td></td>
<td>□ Does the brand name appear on the brand label?</td>
</tr>
<tr>
<td>Name under which the product will be sold.</td>
<td>27 CFR 5.34</td>
<td>□ Does it match the entry in the “Brand Name” field on the application?</td>
</tr>
</tbody>
</table>
Anatomy of a Distilled Spirits Label Tool

**BRAND NAME**

<table>
<thead>
<tr>
<th>Mandatory?</th>
<th>Placement Requirement?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>Required to appear on the BRAND LABEL</td>
</tr>
</tbody>
</table>

**Description**

The brand name is the name under which a distilled spirits product or line of distilled spirits products are marketed. See Brand Name for complete requirements.

**TIPS**

- The brand name must appear on the brand label.
- The brand name may not mislead the consumer about the age, origin, identity, or other characteristics of the product.
- The class/type designation (e.g., "Rum", "Bourbon" "Spiced Rum, Rum with natural flavors"), standing alone, may not be used as the brand name. However, if no other brand name appears on the label, the name of the bottler, packer, or importer will be treated as the brand name.
Please take a few minutes to provide feedback on this session:

https://www.ttb.gov/survey
Internet Resources

Websites
• www.ttb.gov
• www.fda.gov
• www.ecfr.gov
  • 27 CFR parts 1, 5, 16, 19
• Distilled Spirits Beverage Alcohol Manual

Key Search Words
• TTB
• BAM
• Beverage Alcohol Manual
• Distilled Spirits Rulings
• eCFR
• COLA
Resources on TTB.gov

Alcohol Beverage Formula Approval Home Page

Subscribe to automatically receive the weekly TTB Newsletter
https://public.govdelivery.com/accounts/USTTB/subscriber/new

Permits Online Help Center
https://www.ttb.gov/ponl/permits-online-help.shtml
Resources on TTB.gov

Distilled Spirits Laws, Regulations, and Public Guidance:


TTB Federal Register Publications: