



# TTB Boot Camp Webinar Series for Brewers

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THE BASICS



# 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

In this introductory session we will cover these topics:

- An overview of TTB (the Alcohol and Tobacco Tax and Trade Bureau) and the functions we perform that are relevant to brewers
- TTB laws and regulations that apply to brewers

# TTB Overview





# TTB Overview

- Bureau within the Department of the Treasury
- Currently have about 500 employees
- Headquarters in Washington, DC
- Office of Permitting and Taxation is in Cincinnati, Ohio
- Field districts located across the country
- 3 laboratories located in Maryland

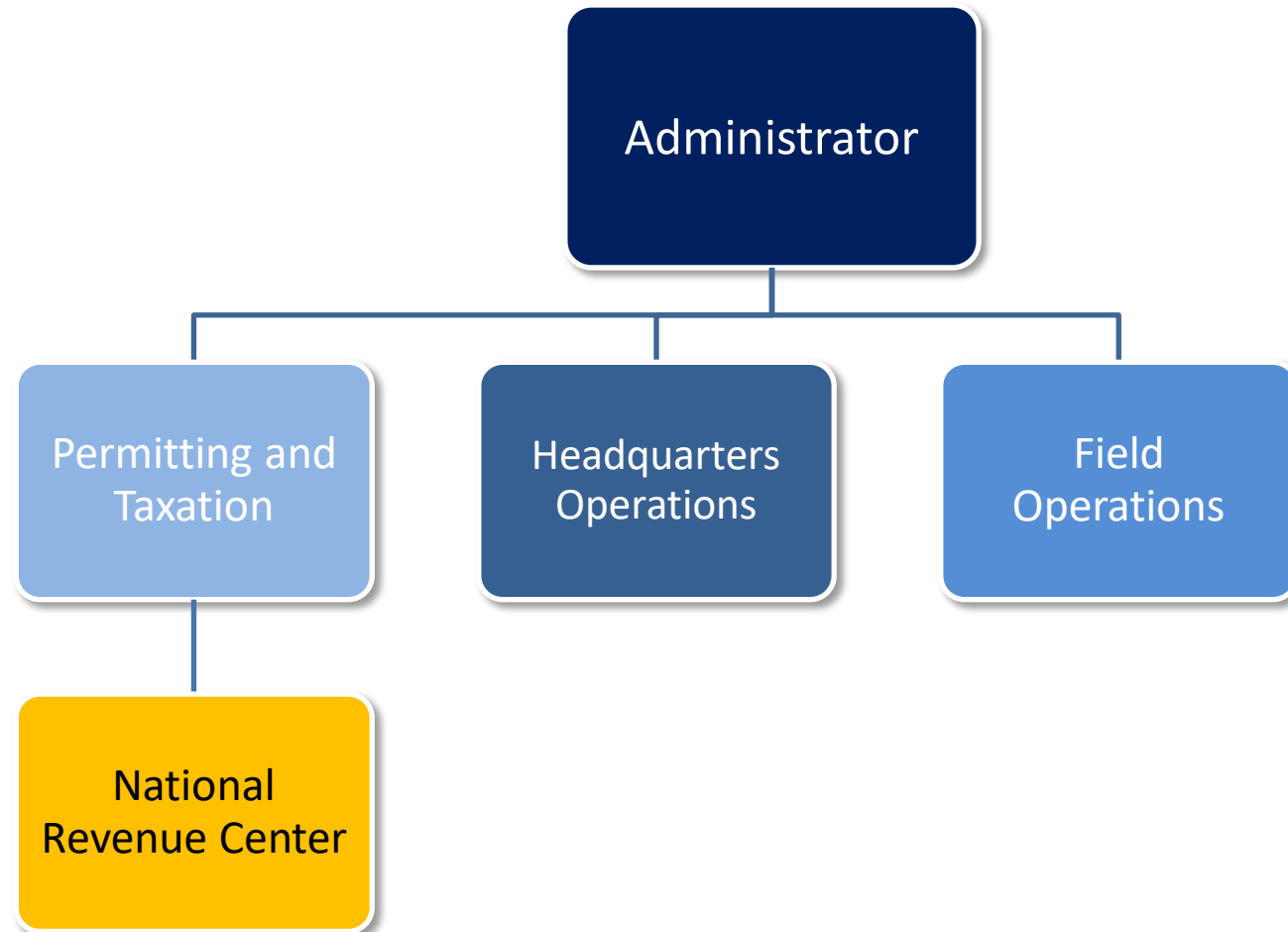


# TTB Mission

- **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; and
- **Prevent** unfair and unlawful market activity for alcohol and tobacco products



# TTB Organizational Chart





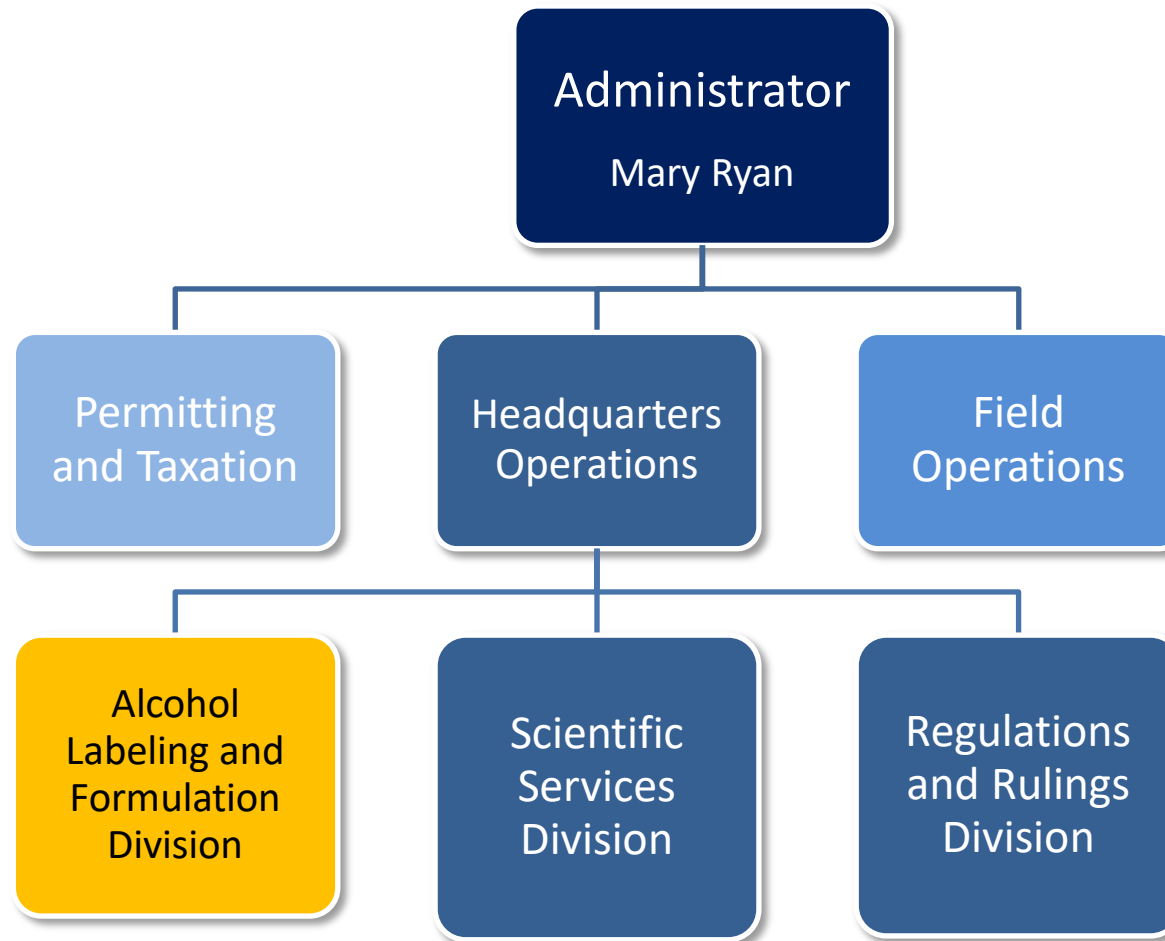
# National Revenue Center

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





# TTB Organizational Chart



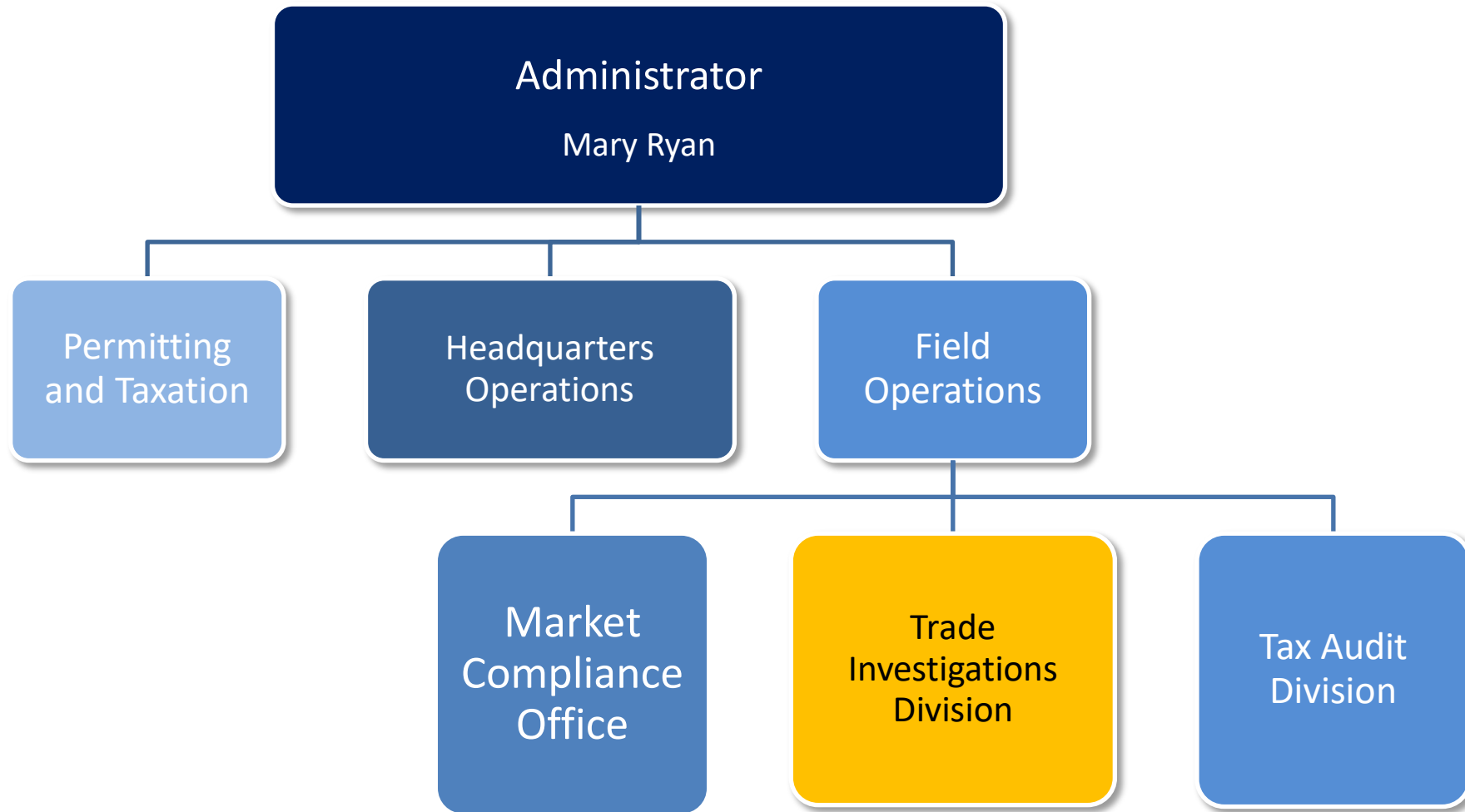


# Alcohol Labeling and Formulation Division

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

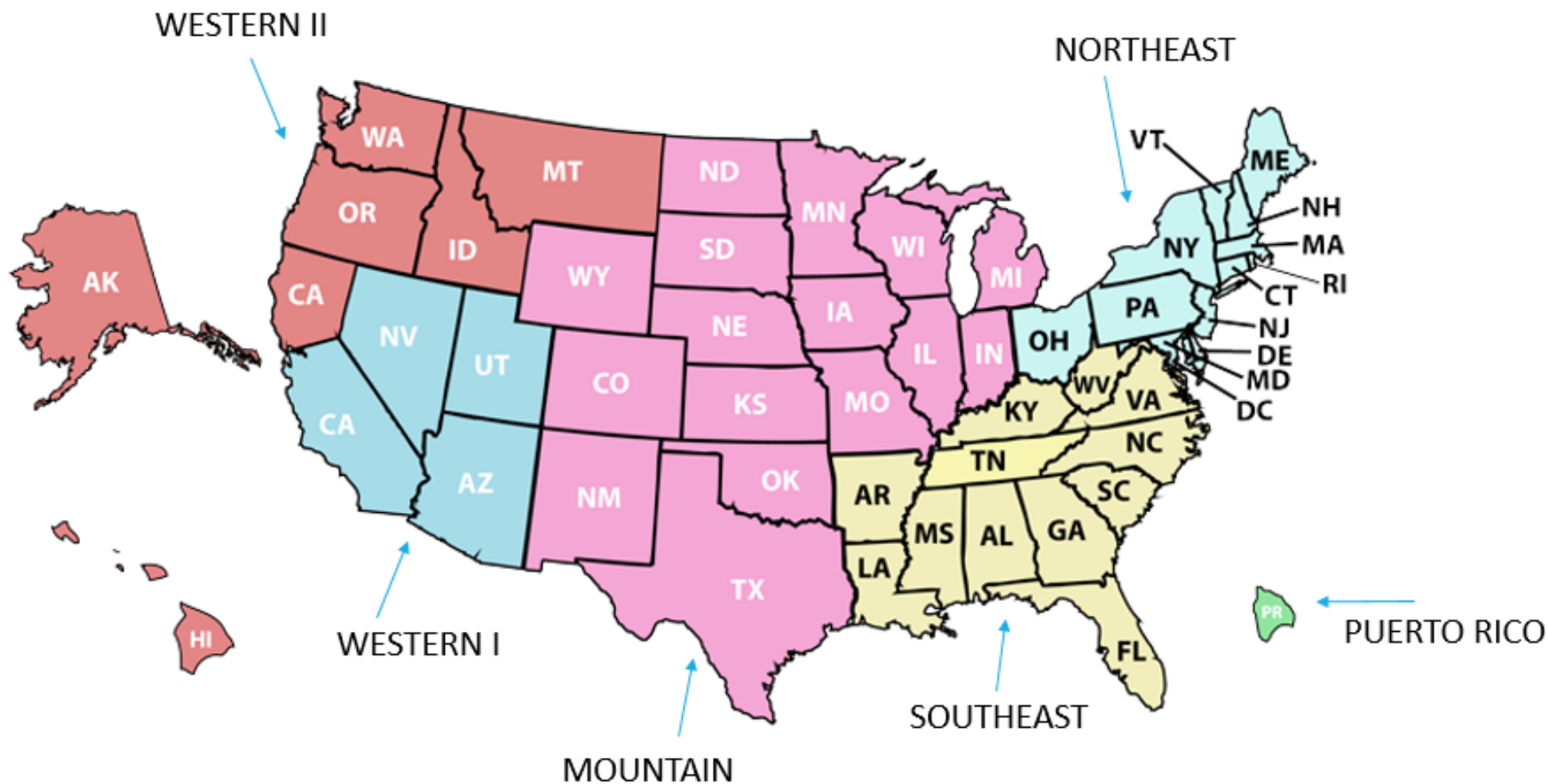


# TTB Organizational Chart





# Trade Investigations Division Map





# TTB Trade Investigations Contacts

- **Western I District Field Office**

- 21143 Hawthorne Blvd #461  
Torrance, CA 90503-4615  
513-684-2481
- **NOTE:** This is a mailing address **ONLY**. This is not a physical address. Please direct all inquiries to: 513-684-2481

- **Western II District Field Office**

- 5050 NE State Hwy 303 #103, PMB #206  
Bremerton, WA 98311  
513-684-2491
- **NOTE:** This is a mailing address **ONLY**. This is not a physical address. Please direct all inquiries to: 513-684-2491

- **Mountain District Field Office**

- 100 S. 1<sup>st</sup> Street #582331  
Minneapolis, MN 55458
- 513-684-3608
- **NOTE:** This is a mailing address **ONLY**. This is not a physical address. Please direct all inquiries to: 513-684-3608

- **Northeast District Field Office**

- 425 Hurffville-Cross Keys Road, #8669  
Blackwood, NJ 08012  
202-453-3144
- **NOTE:** This is a mailing address **ONLY**. This is not a physical address. Please direct all inquiries to: 202-453-3144

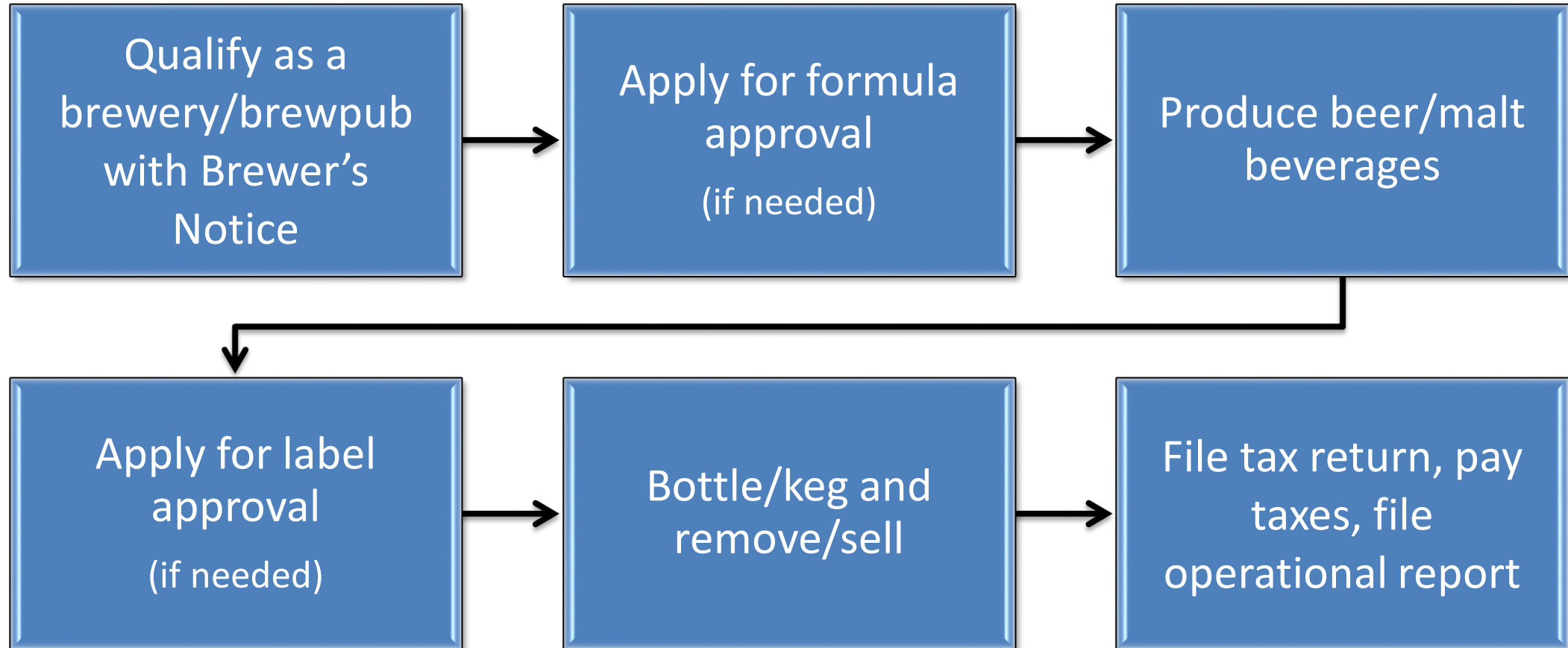
- **Southeast District Field Office**

- 4300 West Cypress Street, Suite 340  
Tampa, FL 33607  
202-453-3117

- **Puerto Rico District Field Office**

- Torre Chardon  
350 Ave Carlos Chardon, Suite 310  
San Juan, PR 00918  
202-453-3164

# Follow the TTB Path



**Ongoing once your Brewer's Notice is approved:**

1) Keep records of brewery operations    2) report changes to your business or brewery to TTB



# TTB Laws and Regulations



# TTB Laws and Regulations\*

## Domestic Breweries

- Internal Revenue Code (IRC)
  - [27 CFR part 25 – Beer](#) (the regulations implementing the law)
- Federal Alcohol Administration Act (FAA Act)
  - [27 CFR part 7 – Labeling and Advertising of Malt Beverages](#) (the regulations implementing the law)

\* 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

27 CFR part 25



# IRC Definition of Beer (Cont.)

- 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



# IRC Requirements for (Domestic) Beer

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

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

27 CFR part 7



# FAA Act Requirements for Malt Beverages

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

\*Other conditions apply for labeling and COLA requirements

27 CFR part 7



## 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 (the FAA Act's *wine* labeling rules apply if  $\geq 7\%$  ABV)
- **Non-alcoholic** (less than 0.5% ABV) and **alcohol free** malt beverages (0.0% ABV) are potentially subject to TTB label approval
- **Hard seltzers** fermented from sugar and other beers made without both malted barley and hops are never subject to TTB label approval (but are subject to formula approval, if required), and must be labeled in accordance with Food and Drug Administration (FDA) food labeling requirements

Please take a few minutes to  
provide feedback on this session:

<https://www.ttb.gov/survey>







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## Contact information and Helpful Links

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- [View Upcoming Outreach Events](#)
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