



# Wine Resources

## Wine Formulas

Some wines require formula approval, depending on their ingredients and how they are made (this is true for domestic wines even if under 7% alcohol by volume).

Do I need a formula?



Formula guidance

## Wine Labeling

In general, TTB labeling requirements and standards of fill (container sizes) apply to wines containing 7% or more alcohol by volume, while FDA labeling requirements apply to wines with less than 7% alcohol by volume.\* A health warning statement must appear on all wine labels.

Wine labeling guidance



## Getting Started as a Winery

It's essential to understand the requirements and responsibilities associated with obtaining a TTB winery permit and maintaining compliant operations under 27 CFR part 24.

- 1. Eligibility:** Ensure you meet the eligibility criteria for obtaining a winery permit and understand the permitting process.
- 2. Premises Requirements:** Ensure that the premises are located, constructed, and equipped in a manner suitable for winery operations and that the premises are secure.
- 3. Production:** Ensure that you are abiding by TTB regulations that cover various aspects of wine production, including wine treatment materials, labeling, and formula requirements.
- 4. Record-keeping:** Understand the record-keeping requirements for wineries. For example, you will need to maintain accurate records of production, transfer, and removal of wine.
- 5. Reporting:** Understand the requirement to submit operational reports for wineries. You'll need to submit an accurate operational report on a monthly, quarterly, or annual basis.
- 6. Tax Obligations:** Understand your tax obligations. The Internal Revenue Code, Title 26 U.S.C. Chapter 51, subdivides wine into several tax classes, depending on how the products are made and the final composition of the wine. Each tax class is subject to different tax rates.
- 7. Compliance with Laws:** Ensure that your winery operations comply with all federal laws and regulations relating to the production and sale of alcoholic beverages.

### Application process



### Wine tax rates



Tax reform



Tax benefits for imports

## CBMA Tax Credit Qualifications

- Domestic wine producers are entitled to tax credits on wine they produce and may transfer their tax credits to other wineries or to bonded wine cellars that receive their wine in bond.
- Electing U.S. importers may take advantage of tax credits appropriately assigned to them by a foreign winery.



**TTB** Alcohol and Tobacco  
Tax and Trade Bureau  
U.S. Department of the Treasury

## Wine Resources

\* The Federal Alcohol Administration Act (FAA Act) authorizes the Alcohol and Tobacco Tax and Trade Bureau (TTB) to issue regulations with respect to the labeling of wines in order to prohibit deception of the consumer, and to provide the consumer with adequate information as to the identity and quality of such products. TTB administers the labeling regulations promulgated under the FAA Act, which are set forth in Title 27, Code of Federal Regulations (CFR) part 4.

It should be noted that because of the definition of “wine” in the FAA Act, wines containing less than 7 percent alcohol by volume are not subject to the FAA Act regulations in part 4. Such wines are subject to the labeling regulations issued by the U.S. Food and Drug Administration.

Furthermore, all wines (including wines containing less than 7 percent alcohol by volume, as well as wines sold exclusively in intrastate commerce), remain subject to applicable TTB labeling requirements under the Alcoholic Beverage Labeling Act of 1988 (see 27 CFR part 16) and the Internal Revenue Code of 1986 (see 27 CFR parts 24 and 27).

Still have questions? Contact us!  
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