Brewer’s Notices

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Definitions

- **Brewery**: The land and buildings described in the Brewer's Notice...where beer is produced and packaged
- **Brewer**: Any person who brews beer (except [for home brewers] under 26 U.S.C. 5053(e)) and any person who produces beer for sale
- **Brewer’s Notice**: the TTB document issued to qualified applicants that authorizes a brewer to produce beer for sale and, optionally, to operate a tavern on the brewery premises
What is a “Brewpub”? 

• “Brewpub” is synonymous with “tavern on premises,” which is defined as a portion of the brewery premises where beer is sold to consumers  
  
• Food, and/or taxpaid wine, and/or taxpaid distilled spirits may be sold  
  
• Taxpaid beer produced by other brewers may be sold
## Brewpub vs. Tasting/Tap Room

<table>
<thead>
<tr>
<th>Brewpub on Premises</th>
<th>Tasting Room Off Premises</th>
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<tbody>
<tr>
<td>• Area where beer is sold to consumers (the tavern) that is part of the brewery premises</td>
<td>• Area where beer is sold that is NOT part of the brewery premises, but may be adjacent to it</td>
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<tr>
<td>• You may run lines from the cellar to the serving tanks in the tavern</td>
<td>• You may NOT run lines from the brewery to tasting room (or any areas not qualified as part of the brewery)</td>
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<td>• Beer transferred to the tavern must be tax-determined, and tax is paid on the entire tank in the next return period</td>
<td>• Beer transferred to tasting room must be taxpaid when removed from the brewery</td>
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<tr>
<td>• Beer may be served by the glass or in containers</td>
<td>• All beer transferred to tasting room must be in consumer containers, and labeled as per TTB regulations</td>
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Tasting Rooms

Brewery applicants are asked a series of questions in Permits Online to help distinguish what can and cannot be done by a brewery.
Alternation of Premises

When the premises is used by the same owner/same EIN to conduct another TTB-regulated business, such as a winery or distilled spirits plant

• If you are an already established brewery and wish to add a winery or distilled spirits plant, you must submit:
  – A new application for the commodity operations that you are adding
  – Updated diagram showing which areas will be alternating
  – Variance request to use brewery for another purpose
  – Variance from the requirement to submit notification of each alternation
  – Change in Bond (Consent of Surety) TTB Form 5000.18 – if applicable
Alternation of Proprietorship

When two or more proprietors with different EINs are operating at the same premises and sharing space and/or equipment. Generally, the proprietor of an existing brewery, the “host brewer,” agrees to rent space and equipment to a new “tenant brewer.”

• The host brewer is 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
  – Variance Requests:
    • Application to Use Brewery for Other Purposes
    • Change in Premises to allow the use of brewery records in lieu of filing an amended brewer’s notice with each alternation of the premises
Alternation of Proprietorship

• The tenant brewer is required to submit:
  – An alternating proprietorship agreement (a contract between the host and tenant)
  – Variance Requests:
    • Retention and Preservation of Records - Place of Maintenance - if the host, under POA for the tenant, plans to prepare or store records on the premises of the host brewery
    • Notice of Alternation - to allow the establishment of an alternating proprietorship with the host brewer
    • Change in Premises to allow the use of brewery records in lieu of filing an amended brewer’s notice with each alternation of the premises
  – A business plan showing the development plans for the business.
• See TTB Industry Circular 2005–2 for more information
Did You Know...?

- Before you submit your application generally construction should be complete with necessary equipment in place or on order.
- You cannot begin producing beer until you receive your approved Brewer’s Notice.
- A brewery cannot be located in a residence.
- If you have an adjacent tasting room you must describe it in the description of the premises and it should also be shown on your diagram.
The Benefits of Using Permits Online

• You can self-register
• Contains step-by-step guidance
• Some fields are auto-filled
• You may “Save and resume” applications to complete later
• You have 24/7 access
• You’ll receive email notifications of status changes
• You’ll see cost and time savings on mailing, copying, paper storage
Register for an Account in Permits Online

What to Gather Before You Apply

• There are number of supporting documents that you’ll be required to submit with your application
• Plan ahead and review the list before you begin the application
• Use our What to Gather Before You Apply tool to see the full list
Business Entity and Commodity Operations

- 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 or permit, registration, or notice the entity is approved for
- A typical entity record will have at least one, but may have multiple commodity operations records associated with it
Business Entity and Commodity Operations

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

Commodity Operations Record
Brewers Notice

Commodity Operations Record
Winery Permit

Commodity Operations Record
Importers Permit
Business Entity and Commodity Operations

- When applying to start a new TTB-regulated business, you’ll complete both a new entity application and a new commodity operations application for each permit, registration, or notice you need.

- If you need to file an amendment related to the business entity, you file one application and the changes are associated with each TTB permit, registration, or notice held by that company.
Overview of the Application Process

1. Getting Ready
   - Ensure you have authority to submit the application
   - Determine TTB permit type
   - Preview the application(s)
   - Gather the documentation you'll need to submit
   - Determine who we'll need Personnel Questionnaires for and how they'll be submitted

2. Apply and Submit Using Permits Online
   - Register for an account or log in to Permits Online
   - Complete the New Application Wizard
   - Complete each application in your application package
   - Ensure all Personnel Questionnaires have been completed and submitted
   - Submit your application package to TTB

3. After Filing
   - Check the status of your application
   - If notified, correct application errors and omissions
   - When notified, view/print your approval documents
   - Start operations and maintain regulatory compliance

Changes You Must Report to TTB

• Change in:
  – the legal business name
  – controlling ownership
  – any partner or general partner
  – any stockholder or members holding ownership of 10 percent or more
  – corporate officer, directors, or any titled positions

• Adding, revoking, or changing:
  – signing authority
  – power of attorney
Changes You Must Report to TTB

• Change in:
  – premises location
  – bond
  – construction or use of building
  – operations
  – DBA/Operating name
  – mailing address

• Adding or removing:
  – trade names
  – noncontiguous premises
  – alternation of premises
  – alternation of proprietor
  – variance or alternate method

• Termination of operations
Termination of Business

• If you are discontinuing business:
  – File a final Operations Report (TTB Form 5130.9 or TTB Form 5130.26) 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
  – File final TTB Form 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 and should include all removals
Permits Online Guidance

- Permits Online will guide you through the entire application process, but if you want to see guidance before you start:
  - Permits Online Help Center
  - Permits Online tutorial
Summary & Questions