

Things to Know When Filing a BREWER'S NOTICE with the Alcohol and Tobacco Tax and Trade Bureau (TTB)

We have found that brewers often overlook or misunderstand the requirements regarding the following items when they submit their Brewer's Notice application. If you submit an application that is incomplete or inaccurate, it may cause TTB to delay in taking action on your application.

What is your Business Name?

If your business is a:	Your business name is:
Sole Owner	Your (the owner's) full name
Partnership	The name of each partner and the name of the partnership as filed with the state or local government
Limited Partnership (LP)	The name of the LP and the name of the general partner(s)
Corporation or Limited Liability Company (LLC)	The corporate or LLC name as stated on your documents filed with the state or local government

How do I file?

When filing a paper application, you must file a Brewer's Notice on [TTB F 5130.10](#) and supporting documents. The Brewer's Notice must bear the original ink signature of a person authorized to sign on behalf of the brewery. You also have the option of filing your application electronically by using [Permits Online](#).

The following link provides TTB statistics on average processing times of brewery applications: <http://www.ttb.gov/nrc/average-days.shtml>. Although it is not represented in the statistics, we provide that the average processing time for online applications is generally less than paper applications.

Do I need to obtain a bond?

Yes, you must submit a bond with your Brewer's Notice. You can submit either a Brewer's Collateral Bond on [TTB F 5130.25](#) which requires you to pledge cash or securities, or a Brewer's Bond on [TTB F 5130.22](#), which you obtain through a surety company. The bond must bear the original ink signature of the authorized person signing on behalf of the brewery. If your corporation or LLC has a seal, you must impress it. If you are filing as a sole owner, partnership, limited partnership, corporation or LLC that does not have a seal, you must have two witnesses sign. If you choose to file a bond using a surety company, the bond also must bear the original ink signature of the authorized surety representative and the surety seal. You may obtain a surety bond

only from surety companies approved by the Department of Treasury. A listing is available on the Web site at <http://www.fms.treas.gov/c570/c570.html#certified>.

Where do I mail my paper application?

If you choose not to apply using Permits Online, you may mail your Brewer's Notice application and supporting documents to the address below. We recommend that you keep a copy of everything you submit for your own records.

Alcohol and Tobacco Tax and Trade Bureau
National Revenue Center
8002 Federal Office Building
550 Main Street
Cincinnati, Ohio 45202-5215

Do I need an Employer Identification Number (EIN)?

Yes. You must have a valid EIN to qualify as a brewer. If you do not have an EIN, you must obtain one from the IRS by completing [Form SS-4](#), Application for Employer Identification Number, and sending it to the proper IRS address, or filing it electronically at www.irs.gov.

Can I go ahead and file the paperwork although I'm not quite ready to open for business?

No. TTB will not consider an application unless the brewery is completed and you are ready to start business. You should have all construction complete and all necessary equipment to brew beer in place.

What happens when TTB receives my paper application?

A TTB specialist at TTB's National Revenue Center will review your application and contact you if we need additional information. You must include on the application a phone number where we can reach you during the day. We also suggest that you provide an email address as additional contact information. ***Please note that we will return your paper application to you with a letter advising what is still needed if your application is not complete with the essential forms and documents.***

If we approve your paper application, we will mail a copy of your approved documents to your mailing address. If you provide an email address, we also will email you an issuance letter which will include your registry number and important information about complying with TTB labeling and brewery operations regulations.

If I will be doing business under another name (a trade name), what do I need to file?

If your local or state authority requires registration of the trade name, you must submit proof of registration. If your local or state authority does not have such a requirement, then you must provide with your application a statement that registration of trade names is not a requirement in the locality or state in which you operate.

Do I need any other permits or licenses besides a Brewer's Notice?

You will not need any other TTB permit or license to brew and remove beer. However, if you plan to import beer or purchase beer from another brewer for the purpose of resale, you will need to obtain from TTB an importer or wholesaler permit.

In addition, the Bioterrorism Act of 2002 requires every manufacturer, processor, packer, or warehouse of food for consumption (the definition of which includes alcohol beverages) in the United States to register with the Food and Drug Administration (FDA). Individuals are required to provide prior notice when importing or offering to import alcohol beverages into the United States. For additional information, you may contact the FDA by calling toll free at 1-800-216-7331 (or 1-301-575-0156 for overseas callers), or visit their Web site at www.access.fda.gov.

Lastly, individuals and businesses must meet state laws and regulations. State laws and regulations may vary widely from state to state, and in some cases, may be more restrictive than Federal regulations. For more information on state requirements, you must contact your state directly. You can find contact information on each state's alcohol beverage control boards at www.ttb.gov/wine/state-ABC.shtml.

Does TTB have right of entry to my premises?

Yes. An appropriate TTB officer may enter a brewery, or other place where beer is stored, during normal business hours in the performance of official duties.

Do I pay any taxes?

Brewers must pay excise tax on beer that is removed for consumption or sale from the brewery. We will include instructions on how to remit your excise tax payment with your approved Brewer's Notice. See the following link on our Web site regarding excise tax rates: http://www.ttb.gov/tax_audit/atftaxes.shtml#Beer.

If I need to get labels approved, what should I do?

You may file for label approval after TTB has approved your Brewer's Notice. Upon approval of your notice, you may file electronically by accessing [COLAs Online](#) or by submitting [TTB F 5100.31](#) to the address provided in the instructions on the form. For more information, you may call the Alcohol, Labeling, and Formulation Division at 1-866-927-2533.

If I want to wholesale an alcohol product other than what I produce, does TTB need any other information?

Yes. You must apply separately for a wholesaler's basic permit either through our online system, [Permits Online](#), or by filing form [TTB F 5100.24](#).

If I want to import an alcohol product from a foreign country, does TTB need any other information?

Yes. You must apply separately for an importer's basic permit either through our online system, [Permits Online](#), or by filing form [TTB F 5100.24](#). You also must upload with

your online application or attach to your paper application a contract or a letter of intent with a foreign supplier in order for TTB to process your application. It is required that the letter of intent be on the foreign supplier's letterhead, signed by the supplier, and state that they intend to supply you with their alcohol products in the U.S. pending all approvals. You also may be required to submit a pre-import letter and samples for laboratory analysis, as outlined under [TTB Industry Circular 2007-4](#).

What if I want to alternate a brewery premises with an existing brewer?

You must apply to operate as a tenant brewer at another brewer's (the host's) brewery. In addition to submitting an application package to qualify as a brewer, you must submit a copy of the alternating agreement between you (the tenant) and the host brewery. This agreement must be in compliance with [Industry Circular 2005-2](#) and signed by both parties. You also must submit a Change in Bond (Consent of Surety) on [TTB F 5000.18](#) to extend your bond to cover the alternation.