

**DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
BREWER'S COLLATERAL BOND**

*(You must file two copies of this bond with original signatures and your corporate seal impressed below. Please see the instructions below.)*

Please check one box. This bond covers a:

 Brewery     Pilot Brewing Plant
**EIN:**

What is your brewery's legal name?

If your brewery is a corporation, a limited liability company, a partnership, or a limited partnership, list the state of incorporation or organization.

What is your brewery's mailing address?

(Number and Street)                      (City)                      (County)                      (State)                      (Zip Code)

What is the location of your brewery?

(Number and Street)                      (City)                      (County)                      (State)                      (Zip Code)

I submit or, and/or I have previously submitted, the following as collateral for this bond *(Please check one box.)*

For a Treasury security, complete the following information:

CUSIP No. \_\_\_\_\_ Maturity Date \_\_\_\_\_ Par Value \_\_\_\_\_ Interest Rate \_\_\_\_\_

The amount of this bond is \_\_\_\_\_ . The bond effective date is \_\_\_\_\_ .

The bond type is *(check one)*:     Original                       Strengthening                       Superseding

**Penalties of Perjury Statement**

I, the brewery, agree to all terms and conditions of the bond as listed below. I further declare under penalties of perjury that the persons owning, controlling or actively participating in the management of the brewery have have never compromised or been convicted in a court of competent

Any fraudulent noncompliance with any provision of law of the United States

- if it relates to internal revenue or customs taxation of distilled spirits, wines, or beer, or
- if the offense is compromised with the individual, firm, partnership, corporation, or association on payment of penalties or otherwise;

OR

- Any felony under a law of any State or the District of Columbia, or the United States, prohibiting the manufacture, sale, importation, or transportation of distilled spirits, wines, beer, or other intoxicating liquor.

We witness our hands and seals this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ .

Signed, sealed, and delivered in the presence of--

Brewery's Legal Name

Notary Public

Signature

Signature

Name and Title

Name and Title

**Alcohol and Tobacco Tax and Trade Bureau - Approval and Acceptance**

**On behalf of the United States of America, I approve and accept this bond.**

\_\_\_\_\_  
Director, National Revenue Center  
Alcohol and Tobacco Tax and Trade Bureau

\_\_\_\_\_  
Date Approved

This bond expires on \_\_\_\_\_

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### What is the purpose of this bond?

On behalf of my brewery, I promise to the United States of America for payment in the amount of this bond in lawful money of the United States. This bond firmly binds us, our heirs, executors, administrators, successors, and assigns.

**At the premises identified in this bond I am now engaged in, or intend to engage in:**

- the business of producing beer on the premises of the brewery; OR
- the operation of a pilot brewing plant.

### *These are the terms of this bond.*

**1. What is the bond effective date?**

- This bond is effective only if TTB agrees to accept this bond.
- If TTB accepts this bond it is effective without notice to us.
- The bond effective date is the date listed on the front of this form. The bond will not in any case be effective before the date shown. If no effective

**2. When does this bond expires?**

- This bond expires with respect to the accrual of further liability four years from the effective date.
- I may continue the bond in force for additional, successive periods of four years by agreeing to extend the bond, with a Brewer's Collateral Bond Continuation Certificate, Form 5130.27. The bond will continue in force only if TTB agrees to accept the continuation certificate.

### **These are the conditions of this bond.**

- 1. Liability:** I, the brewery, must pay to the United States, according to the laws and regulations of the United States, the taxes on all beer, including penalties and interest, for which I become liable.

**(a) Liability as a brewery: I am liable for taxes for all beer removed for consumption or sale, including beer that I:**

- (1) transfer to this brewery from other breweries or pilot brewing plants I control;
- (2) import in bulk and remove from Customs custody for transfer to my internal revenue bond;
- (3) remove without payment of tax for export, for use as supplies on vessels or aircraft, or for transfer to and deposit in foreign-trade
- (4) remove without payment of tax for laboratory analysis, or for authorized research, development or testing of processes, systems, materials

**(b) Liability as a pilot brewing plant: As a pilot brewing plant operator I am liable for taxes for all beer I brew, produce, or receive on the pilot brewing plant.**

- 2. Faithful comply:** I must faithfully comply in all respects, without fraud or evasion, with all legal and regulatory requirements relating to the production and sale of beer.
- 3. Full obligation:** This obligation remains in full force and effect until I fulfill my obligations under the laws and regulations.
- 4. Changes while bond is in effect:** I agree that all stipulations, covenants, and agreements of this bond extend and apply equally to any change in the business that requires a new or amended Brewer's Notice for this brewery or pilot brewing plant. This applies to any installment agreement with respect to taxes, penalties, and interest that TTB may agree to use. This condition does not apply when the change is a change in the ownership of the business or in the location of the premises.
- 5. Pledge of collateral to secure the bond:** I understand this collateral is pledged to secure my performance and fulfillment of brewery operations in accordance with 31 U.S.C. 9303 and 31 CFR 225.
- 6. United States action if I breach any condition:** On the breach of any of the conditions of this bond, the United States may pursue remedies against me.
- 7. No interest:** I understand that I will not receive any interest on cash that I deposit with TTB.
- 8. Authorization:** I authorize the Director, National Revenue Center, to use the collateral I submit with this bond to satisfy any outstanding liability. This authorization is irrevocable.

### **Paperwork Reduction Act Notice**

This request is in accordance with The Paperwork Reduction Act of 1995. We use this information to determine whether you are qualified to operate as a brewer. We must identify you as the brewer and the penal sum of the bond. The information we request is required for you to obtain a benefit and is mandatory by law (26 U.S.C. 5401).

We estimate the average burden associated with this collection to be 45 minutes per brewer, depending on individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a current, valid OMB control number.

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## Privacy Act Information

We provide this information to comply with Section 3 of the Privacy Act of 1974 (5 U.S.C. 552a(e)(3)):

- 1. What is TTB's authority to ask for this information?** We require this information under the authority of 26 U.S.C. 5401. You must disclose this information to obtain authority to conduct brewing operations.
- 2. What is the purpose for this information collection?** You provide this information to give us a bond for your compliance with requirements to establish a brewery, so that we may identify you as a brewer, and to identify your collateral for a brewer's bond.
- 3. How does TTB routinely use this information?** We use this information to make determinations for the purposes described in paragraph 2. Also, we may disclose the information to other Federal, State, foreign, and local law enforcement and regulatory agency personnel to verify information on the form where such disclosure is not prohibited by law. We may disclose the information to the Justice Department if it appears that the furnishing of false information may constitute a violation of Federal law. Finally, we may disclose the information to members of the public in order to verify information on the form where such disclosure is not prohibited by law.
- 4. What is the effect of my not supplying the information TTB requests?** If you fail to supply complete information then we will delay processing and may disapprove or deny your bond.

### Brewer's Collateral Bond — Instructions

- 1. Where can I get assistance?**  
For help with this form, you may call us toll-free at 877-882-3277.
- 2. Why must I submit two copies with original signatures?**  
If we accept your bond we will keep one copy in our files and return the second copy to you for your records. You must file **two copies**. **Sign both copies with original signatures.**
- 3. Where do I send this bond?**  
Send both signed copies, necessary attachments, and your remittance, if applicable, to:  
Director, National Revenue Center  
Alcohol and Tobacco Tax and Trade Bureau  
550 Main St, Ste 8002  
Cincinnati, OH 45202-5215
- 4. What is an EIN?**  
EIN stands for Employer Identification Number. We use your EIN to identify your brewery in our registry and tax systems. If you do not have an EIN, you must obtain one from the Internal Revenue Service (IRS). Use an IRS Form SS-4 and follow instructions on the form to apply for an EIN.
- 5. How do I determine the bond amount?**  
(a) Effective January 1, 2006, if your tax liability was not more than \$50,000 in the previous calendar year, and you reasonably expect to be liable for not more than \$50,000 in the current calendar year, you may choose to pay your taxes on a quarterly basis. For those breweries electing to pay their taxes quarterly, the amount of the bond must be equal to 29 percent of the maximum amount of tax, calculated at the rates prescribed by law, which the brewer will become liable to pay during the calendar year, or (b) For those brewers who pay their taxes on a semimonthly basis, the amount of the bond must be equal to 10 percent of the maximum amount of tax, calculated at the rates prescribed by law, which the brewer will become liable during a calendar year, on beer (1) removed for transfer to the brewery from other breweries owned by the same brewer; (2) removed without payment of tax for export or for use as supplies on vessels and aircraft; (3) removed without payment of tax for use in research, development, or testing; and (4) removed for consumption or sale.  
  
The minimum bond amount is \$1,000 (\$500 for a pilot brewing plant). The maximum amount is \$500,000. Please see 27 CFR Part 25 to determine the appropriate bond amount, or call us toll-free at 1-877-882-3277 for assistance.
- 6. What type of bond do I file?**
  - When you start your brewery you must file an **original** bond.
  - You may file a **strengthening** bond to add more coverage to your existing bond.
  - You may file a **superseding** bond after your original bond expires or is terminated, or if you change to a surety bond.
  - You have the option of filing a **Brewer's Collateral Bond Continuation Certificate**, TTB Form 5130.27, rather than a superseding bond, if the bond amount remains the same.

**7. What do I list for “brewery’s name” and who signs this bond for me?**

**Brewery Name and Signature**

<b>If the brewery is...</b>	<b>Then your brewery’s name on the bond must include...</b>	<b>And...</b>
An Individual, or Owner as a Sole	The full given name of the individual	The individual <b>OR</b> an empowered attorney-in-fact must sign the bond.
A Partnership	<ul style="list-style-type: none"><li>• Your firm's name, followed by</li><li>• The names of all its partners</li></ul>	The partner must sign <b>OR</b> an authorized partner must sign <b>OR</b> an empowered attorney-in-fact must sign the bond.
A Limited Partnership ( <i>LP</i> )	<ul style="list-style-type: none"><li>• Your Limited Partnership's name</li></ul>	The person who is authorized to sign for the limited partnership must give his/her signature and title <b>AND</b> the limited partnership's seal must be affixed.
A Corporation or Limited Liability Company ( <i>LLC</i> )	<ul style="list-style-type: none"><li>• Your Corporate or LLC name</li><li>• The name of the State of Incorporation or organization</li></ul>	The person authorized to act for the corporation or LLC must give his/her signature and title <b>AND</b> the corporate must be affixed. If there is no seal, two witnesses must sign the bond.

**8. Who may sign for a partnership, corporation or LLC?**

The person signing on behalf of the brewery must have current signing authority or a Power of Attorney on file with this office.

**9. Do I need witness signatures if I have a corporate seal?**

If your brewery has obtained a seal, it must be impressed on both copies of the bond. If your brewery has no seal, the signature for the brewery must be made in the presence of two persons who will sign their names as witnesses.

**10. Do I need to have my signature witnessed by a Notary Public?**

**11. Do I need to give an explanation if I have an affirmative answer in the Penalties of Perjury Statement?**

Yes, under the provisions of 27 CFR 25.91(c), in the event the statement contains an affirmative answer, you must submit a statement describing in

**12. How do I make corrections to the bond if I make a mistake?**

\_\_\_\_\_  
(initials)

**13. What if I download this form from the Internet and I cannot print both sides on one page?**

We prefer that the bond be on a single sheet. However, if you cannot print both sides on one sheet, you may print two pages.