

**DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**

**DISTILLED SPIRITS BOND**

(See instructions on Page 4)

TYPE OF BOND PER 26 U.S.C. 5173 and 5181  
(Check applicable box 1, 2, 3, OR 4)

- 1. OPERATIONS (Select (a), (b), or (c) below)
  - (a) ONE PLANT BOND
  - (b) ADJACENT WINE CELLAR BOND
  - (c) AREA BOND
- 2. WITHDRAWAL BOND
- 3. UNIT BOND
- 4. ALCOHOL FUEL PRODUCER BOND

BOND KIND (Select only one)

- ORIGINAL
- STRENGTHENING
- SUPERSEDING

PRINCIPAL/OBLIGOR (See instructions 2, 3, and 4.)

ADDRESS OF BUSINESS OFFICE (Number, Street, City, State, ZIP Code)

|      |  |  |  |  |  |  |  |  |  |  |                |                |
|------|--|--|--|--|--|--|--|--|--|--|----------------|----------------|
| EIN: |  |  |  |  |  |  |  |  |  |  | AMOUNT OF BOND | EFFECTIVE DATE |
|------|--|--|--|--|--|--|--|--|--|--|----------------|----------------|

BOND CATEGORY (Select only one category (i.e. 'Surety,' 'Cash,' or 'Treasury Note/Bond') and complete corresponding items to right of selection)

|   |   |
|---|---|
| <input type="checkbox"/> SURETY:              | SURETY NAME _____<br>BOND NUMBER _____  |
| <input type="checkbox"/> CASH                 | CHECK NUMBER(S) (i.e. personal check, cashier's check, money order, etc.) _____ |
| <input type="checkbox"/> TREASURY NOTE/BOND** | NOTE/BOND CUSIP NO. _____ NOTE/BOND INTEREST RATE _____ %                       |
|   | NOTE/BOND MATURITY DATE _____ NOTE/BOND ISSUE DATE _____                        |

\*\*This bond is secured by the Treasury collateral (T-Note) described above or by a T-Note resulting from reinvestment of the full proceeds from the T-Note described above. T-Note collateral reinvestment will automatically occur upon maturity unless the obligor notifies TTB in writing at least 45 days prior to the maturity date that the T-Note proceeds should not be reinvested and the obligor requests this bond be terminated.

**BOND EXECUTION**

Witness our hands and seals this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. Signed, sealed and delivered in the presence of --

|  |   |
|--|---|
|  | PRINCIPAL/OBLIGOR NAME<br>BY:   |
| SURETY NAME                                | PRINCIPAL/OBLIGOR REPRESENTATIVE'S SIGNATURE<br>PRINCIPAL/OBLIGOR REPRESENTATIVE'S PRINTED NAME/TITLE |
| SURETY REPRESENTATIVE SIGNATURE            | SIGNATURE, WITNESS 1 (If no seal)   |
| SURETY REPRESENTATIVE PRINTED NAME & TITLE | SIGNATURE, WITNESS 2 (If no seal)   |

**CORPORATIONS/PARTNERSHIPS, OR LLC SEALS**

State in which Principal/Obligor organized:

\_\_\_\_\_  
Impress Principal/Obligor's corporate or LLC seal or select the checkbox below

The corporation/LLC has no seal.



| PRINCIPAL/OBLIGOR         |                 |  | DATE   |
|---------------------------|-----------------|--|--|
| NAME AND PREMISES ADDRESS | REGISTRY NUMBER | OPERATIONS COVERAGE<br>(State activities at each premises and the amount of coverage for such activities.) | WITHDRAWAL COVERAGE<br>(State amount allocated to each premises (distilled spirits plant(s) only) and total amount.) |
|                           |                 |  |  |
|                           |                 |  |  |
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|                           |                 |  |  |
|                           |                 |  |  |
|                           |                 |  |  |
|                           |                 | <b>AMOUNT OF OPERATIONS COVERAGE</b>   | <b>WITHDRAWAL COVERAGE TOTAL</b>   |

Alterations made on this bond before and after execution were made with the consent of the Principal/Obligor \_\_\_\_\_ and Surety \_\_\_\_\_ (if applicable). (Initial the appropriate blank. See Instruction 6)

**DIRECTOR, NATIONAL REVENUE CENTER APPROVAL**

ON BEHALF OF THE UNITED STATES, I APPROVE THE FOREGOING BOND WHICH HAS BEEN EXECUTED IN DUE FORM IN COMPLIANCE WITH THE APPLICABLE LAWS, REGULATIONS AND INSTRUCTIONS.

|   |               |
|---|---------------|
| SIGNATURE OF AUTHORIZED OFFICIAL, ALCOHOL AND TOBACCO TAX AND TRADE BUREAU<br><br>Director, National Revenue Center | DATE APPROVED |
|---|---------------|

**TERMS OF THIS BOND**

The Type of Activity (distiller, warehouseman, processor, adjacent wine cellar, or alcohol fuel producer) and the premises covered by this bond are specified on page 2 of the bond and, if necessary, on an additional sheet appropriately identified and attached to this bond.

**PURPOSE:** The above principal has filed an application for registration of the distilled spirits plant(s) specified.

**DEFINITIONS.** Definitions pertinent to this bond:

**PRINCIPAL.** The proprietor of the distilled spirits plant premises covered by a surety bond

**OBLIGOR.** The proprietor of the distilled spirits plant premises covered by a collateral bond

**COLLATERAL BOND.** A bond secured by tangible assets such as cash or United States Treasury Bond or Note

**CONDITIONS:** The above principal/obligor and surety (sureties) are bound independently and jointly for the payment to the United States in the above amounts of lawful money of the United States. In this bond, the terms principal or surety include the heirs, executors, administrators, successors, and assigns of the principal/obligor or surety.

If this bond covers only withdrawals, the following clauses 4, 5, 6, and 7 do not apply.

If this bond covers only operations, the following clause 3 does not apply.

If this bond covers only alcohol fuel production operations, the following clauses 3 and 7 do not apply.

**THE PRINCIPAL/OBLIGOR MUST:**

- (1) Comply with all requirements of law and regulations, now or hereafter in force, relating to the activities covered by this bond;
- (2) Pay all penalties incurred and fines imposed for violations of law or regulations, now or hereafter in force, relating to the activities covered by this bond;
- (3) Pay all taxes (including any penalties and interest in respect of failure to file a timely return, or to pay such tax when due) on distilled spirits withdrawn tax- determined from bonded premises imposed under 26 U.S.C. Chapter 51;
- (4) Pay all taxes (including any penalties and interest) imposed under 26 U.S.C. Chapter 51, including taxes on all unexplained shortages of bottled distilled spirits;
- (5) Comply with all requirements of law and regulations, now or hereafter in force, pertaining to all distilled spirits (including denatured spirits, fuel alcohol, and article) removed from or returned to the bonded premises free of tax;
- (6) With respect to distilled spirits withdrawn from the bonded premises without payment of tax as authorized by law, (a) comply with all requirements of law and regulations, now or hereafter in force relating thereto, and (b) as to said distilled spirits or any part thereof withdrawn, for example, for exportation, or for use on vessels or aircraft, or for transfer to a foreign-trade zone, or for transfer to a Customs bonded warehouse, or for research, development, or testing, and not so exported, used or transferred, or otherwise lawfully

disposed of or accounted for, pay the tax imposed thereon by law, now or hereafter in force, together with penalties and interest; and

- (7) As the proprietor of a bonded wine cellar, pay all taxes imposed by law, now or hereafter in force, (including any penalties and interest) for which he/she may become liable with respect to operation of the said bonded wine cellar, and all distilled spirits and wine now or hereafter in transit thereto or received thereat, and on all distilled spirits and wine removed therefrom, including wine withdrawn without payment of tax, on notice by principal, for exportation, or use on vessels or aircraft, or transfer to a Customs bonded warehouse, or transferred to a foreign-trade zone, and not so exported, used, or transferred, or otherwise lawfully disposed of or accounted for; provided, that up to \$500 of the operations coverage of a \$1,000 bond (\$1,000 operations coverage of a bond of \$2,000 or more) may be applied to taxes that have been determined, but not paid on wine removed from premises..

**CHANGE OF PREMISES:** All stipulations, covenants, and agreements of this bond will extend to and apply to any change in the business address of the premises, the extension or curtailment of such premises, including the buildings thereon, or any equipment or any other change which requires the principal/obligor to file a new or amended registration, application, or notice, except where the change constitutes a change in the proprietorship of the business, or in the location of the premises. Further, this bond will continue in effect whenever operations of the plant are resumed from time to time following suspension of operations by an alternate proprietor.

**TREASURY COLLATERAL BONDS:** If this bond is filed as a collateral bond secured by a Treasury Note or Bond in an approved Department of Treasury holding account, this bond is secured by the Treasury collateral identified on the face of the bond and any Treasury collateral resulting from roll over of the previous Treasury collateral. The Treasury collateral identified in this bond will automatically roll over upon maturity unless the obligor notifies the National Revenue Center at least 45 days prior to maturity.

**DEFAULT:** If the principal/obligor of a surety bond fails to fulfill any of the terms or conditions of this bond, the United States may seek compensation and pursue its remedies independently from either the principal/obligor or surety, or jointly from both. The surety hereby waives any right of privilege it may have of requiring, upon notice, or otherwise, that the United States will first commence action, intervene in any action of any nature whatsoever already commenced or otherwise exhaust its remedies against the principal/obligor.

If the obligor of a collateral bond fails to fulfill any of the terms or conditions of this bond, the United States may apply any outstanding tax liability (including any penalties or interest) against the collateral deposited.

**EFFECTIVE DATE:** If accepted by the United States, the bond will be effective according to its terms on and after the effective date without notice to the obligors. Provided, that if no effective date is inserted in the space provided, the date of execution shown on page 1 of the bond will be the effective date of the bond.

**ACKNOWLEDGE TERMS BELOW:**

|                          |            |      |               |            |      |
|--------------------------|------------|------|---------------|------------|------|
| <b>PRINCIPAL/OBLIGOR</b> | INITIAL(S) | DATE | <b>SURETY</b> | INITIAL(S) | DATE |
|--------------------------|------------|------|---------------|------------|------|

## INSTRUCTIONS

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1. File duplicate **original** bonds with the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, 550 Main St., Ste 8002, Cincinnati, OH 45202-5215
2. The name, including the full given name, of each party to the bond will be given in the heading, and each party must sign the bond with such party's signature, or the bond may be executed in the party's name by an empowered attorney-in-fact.
  - a. In the case of a partnership, the partnership name, followed by the names of all its partners will be given in the heading. In executing the bond, the partnership name will be typed or written followed by the word "by" and the signatures of all partners, or the signature of any partner authorized to sign the bond for the firm, or the signature of an empowered attorney-in fact. The name of the state in which the partnership is organized will be given in the space provided above the signature lines.
  - b. If the principal/obligor is an LLC, the LLC name will be given in the heading. In executing the bond the LLC name will be typed or written followed by the word "by" and the signature and title of the managing member, any member authorized to sign the bond for the LLC, or an empowered attorney-in-fact. The name of the state in which the LLC is organized will be given in the space provided above the signature lines.
  - c. If the principal/obligor is a corporation, the heading will give the corporate name and the address of the principal business office. The name of the state in which the corporation is organized will be in the space provided above the signature lines. The bond will be executed in the corporate name, immediately followed by the signature and title of the person authorized to act for the corporation.
3. If the bond is signed by an attorney-in-fact for the principal/obligor, or by one of the members of a partnership, LLC, or association, or by an officer or other person for a corporation, there will be filed with the bond an authenticated copy of the power of attorney, or resolution of the board of directors, or an excerpt of the bylaws, or other documents, authorizing the person signing the bond to execute it by the principal/obligor, unless an authorization has been previously filed with the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, in which event a statement to the effect must be attached to the bond.
4. The signature for the surety will be attested under corporate seal. The signature for the principal/obligor, if a corporation or LLC, also will be attested by seal if the corporation or LLC has a seal. If the corporation or LLC has no seal, that fact will be noted. Each signature will be made in the presence of two persons (except where corporate or LLC seals are affixed), who must sign their names as witnesses.
5. A bond may be given with (a) corporate surety authorized to act as surety by the Secretary of the Treasury, (b) by the deposit of Government obligations. A Government obligation is defined in 31 U.S.C. 9301 as "a public debt obligation of the United States Government and an obligation whose principal and interest is unconditionally guaranteed by the Government." Such obligations include Treasury Notes or Treasury Bonds, or cash in the form of a check or similar legal tender made payable to the Alcohol and Tobacco Tax and Trade Bureau for deposit in an approved Department of the Treasury holding account.

Contact the National Revenue Center toll free at 1-877-882-3277 regarding allowable types of collateral.
6. If any alteration or erasure is made in the bond before or after its execution, complete the alteration statement on page 2 and make sure that the Principal and Surety or Sureties **OR** Obligor initial the statement.
7. The penal sum named in the bond will be in accordance with 27 CFR Part 19.
8. If the bond is approved, a copy will be returned to the principal/obligor.
9. All correspondence about the filing of this form or any subsequent action, including termination, affecting this bond should be directed to Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215 or 1-877-882-3277 (toll free).
10. To ensure that all parts of each bond are properly identified, add the Principal/Obligor name and date at the top of pages 2 and 3. The principal/obligor and the surety must also initial and date page 3 in the space provided to acknowledge that they have read and are familiar with the terms of the bond

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## PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The information collection is used by proprietors of Distilled Spirits Plants and Alcohol Fuel Plants to file bond coverage with TTB. The bond may be secured through a surety company or it may be secured with collateral (cash, Treasury Bonds, or Notes). The bond protects the revenue assigned to distilled spirits on which excise tax has not been paid. The information is mandatory by statute (26 U.S.C. 5173 and 5181).

The estimated average burden associated with this collection of information is 1 hour per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed 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 a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.