

**DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
WINE BOND**

*(Print this form as a 2-sided document. Submit duplicate originals. See additional instructions on page 3.)*

REGISTRY NUMBER

EFFECTIVE DATE

PRINCIPAL/OBLIGOR NAME AND PREMISES ADDRESS  
*(Number, Street, City, State, ZIP Code)*

PRINCIPAL/OBLIGOR MAILING ADDRESS  
*(If different than Premises Address)*

BOND KIND *(Select only one)*

ORIGINAL     STRENGTHENING     SUPERSEDING

EIN: \_\_\_\_\_

BOND COVERAGE *(Select applicable box(es))*

OPERATIONS \$ \_\_\_\_\_     DEFERRAL \$ \_\_\_\_\_    **TOTAL PENAL SUM\* \$ \_\_\_\_\_**

***\*(Total Penal Sum equals OPERATIONS plus DEFERRAL Coverage on this bond. Deposited collateral must also equal Total Penal Sum.)***

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

SURETY: SURETY NAME \_\_\_\_\_ BOND NUMBER \_\_\_\_\_

CASH: CHECK NUMBER(S) *(i.e. personal check, cashier's check, money order, etc.)* \_\_\_\_\_

TREASURY NOTE/BOND\*\* TREASURY NOTE/BOND CUSIP NO. \_\_\_\_\_ TREASURY NOTE/BOND INTEREST RATE \_\_\_\_\_ %  
TREASURY NOTE/BOND MATURITY DATE \_\_\_\_\_ TREASURY 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 automatically will 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.

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



**CORPORATIONS/PARTNERSHIPS, OR LLCs:**

State in which principal/obligor organized: \_\_\_\_\_

Impress principal/obligor's corporate or LLC seal or check the checkbox below.

The corporation/LLC has no seal.



\_\_\_\_\_  
SURETY NAME

\_\_\_\_\_  
SURETY REPRESENTATIVE SIGNATURE

\_\_\_\_\_  
SURETY REPRESENTATIVE PRINTED NAME AND TITLE

\_\_\_\_\_  
PRINCIPAL/OBLIGOR NAME

BY: \_\_\_\_\_  
PRINCIPAL/OBLIGOR REPRESENTATIVE SIGNATURE

\_\_\_\_\_  
PRINCIPAL/OBLIGOR REPRESENTATIVE PRINTED NAME AND TITLE

\_\_\_\_\_  
SIGNATURE, WITNESS 1 *(if no seal)*

\_\_\_\_\_  
SIGNATURE, WITNESS 2 *(if no seal)*

**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

DATE APPROVED

**PURPOSE:** The above principal/obligor has filed an application to operate, or is operating, the bonded wine cellar or bonded winery specified.

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

**PRINCIPAL.** The proprietor of the wine premises covered by a surety bond.

**OBLIGOR.** The proprietor of the wine 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 payment to the United States in the above amount of lawful money of the United States. In this bond, the terms principal/obligor or surety include the heirs, executors, administrators, successors, and assigns of the principal/obligor or surety. Additional wine bond conditions are below. (If this bond covers only tax deferral, only the wine bond conditions in clauses 1, 2, and 3(a), and the Additional Wine Bond Conditions below will apply.)

**BULK WINE WITHDRAWN FROM CUSTOMS CUSTODY:** This bond covers the tax, for which the principal/obligor must become liable, on all wine withdrawn from customs custody in bulk containers and transferred to internal revenue bond at a bonded wine premises.

**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) (a) 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 wine removed from bonded premises:  
  
(b) 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;
- (4) Pay all taxes (including any penalties and interest) for which the principal/obligor may become liable with respect to the operation of the bonded wine premises. Whether the transaction or operation on which liability is based occurred on or off the bonded wine premises, and on all wine, spirits, and volatile fruit-flavor concentrate, or any other commodity subject to tax under 26 U.S.C. Chapter 51, in transit to, or on the bonded wine premises;
- (5) Comply with all requirements now or hereafter in force, pertaining to all wine or wine spirits received at, removed from, or returned to the bonded premises free of tax;
- (6) With respect to wine withdrawn from the bonded wine 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 the said wine 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 (CBW), and not 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 an adjacent wine vinegar plant, pay all taxes, now or hereafter in force (including any penalties or interest), for which the principal/obligor may become liable with respect to the operation of the wine vinegar plant, and all wine now or hereafter in transit or on the premises of the wine vinegar plant.

**ADDITIONAL WINE BOND CONDITIONS**

**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 wine premises, the extension or curtailment of the premises, including the buildings thereon, or any equipment or any other change which requires the principal/obligor to file a new or amended 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 operation of the wine premises is 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 the Treasury holding account, this bond is secured by the Treasury collateral identified on the face of the bond and any Treasury collateral resulting from rollover 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 or 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 date without notice to the obligors. Provided, that if no effective date is inserted in the space provided, the date of execution will be the effective date of the bond.

## INSTRUCTIONS

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, the address of the principal business office, and the address of the premises. The name of the state in which the corporation is organized will be given 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 document, authorizing the person signing
- the bond to execute it for 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 (c) by 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, check the box next to 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 24.
  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 the 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).

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### PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The information is used by the proprietor, or the proprietor and a surety company, as a contract to ensure tax payment. The information requested is required to obtain a benefit and is mandatory by statute (26 U.S.C. 5172).

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.