

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

BOND WORKSHEET

Solely for proprietors who are not exempt from bond requirements under 27 CFR 24.146

TAX LIABILITY AREAS	Gallons of Wine						Proof Gallons of Spirits
	Not Over 14%	More than 14% but not over 21%	More than 21% but not over 24%	Artificially Carbonated	Sparkling	Hard Cider	
Bulk Inventory							
Bottled Inventory							
In Transit from other Bonded Wineries or DSP's							
Withdrawn for Export but not yet Certified							
Unaccounted for							
Total Gallons							
Tax Rate*	\$ 1.07	\$ 1.57	\$ 3.15	\$ 3.30	\$ 3.40	\$ 0.226	\$ 1 3.50
Tax Credit (if applicable)	\$	\$	\$	\$	\$	\$	\$
Multiply by Applicable Tax Rate*	\$	\$	\$	\$	\$	\$	\$
Total Tax Liability	\$	\$	\$	\$	\$	\$	\$

* Enter appropriate tax rate, see below. Full tax rates apply to imported wine in bond.

GRAND TOTAL OF TAX LIABILITY \$ _____

<i>Penal sum of Bonds (27 CFR 24.148)</i>	
<u>Tax Liability</u>	<u>Penal Sum of Bond</u>
\$0 - \$1,000	= \$1,000 (minimum)
\$1,001 - \$49,999	= Amount of Liability
\$50,000 - \$250,000	= \$50,000
\$250,000 and above	= \$100,000 (maximum)

<u>Tax Rates</u>	
<u>Alcohol Content</u>	<u>Tax per Gallon</u>
Less than 14%	\$1.07*
14 - 21%	\$1.57*
21 - 24%	\$3.15*
Naturally Sparkling	\$3.40
Artificially Carbonated	\$3.30*
Hard Cider	\$0.226**
*\$0.90 credit for small winery producing not more than 150,000 gallons per year. Decreasing credit rates for winery producing up to 250,000 gallons per year. \$.056 is the maximum credit for Hard Cider. There is no allowable Small Producers Credit on Sparkling Wine.	