

**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Withdrawn for Export but not yet Certified							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.	