

Wine Bond Instructions – TTB Form 5120.36

1. REGISTRY NUMBER: Assigned by TTB BW _____ (*TTB will enter for original bonds*)
2. EFFECTIVE DATE: Date coverage will begin.
3. PRINCIPAL/OBLIGOR NAME AND PREMISES ADDRESS: Sole owner enters his/her name and operating trade name, if any; partnership enters names of all partners and operating trade name, if any. Corporation and LLCs enter corporation's or LLC's name, and operating trade name, if any. **All Principal/Obligors must enter their premises address.** Location of wine premises may differ from business/ mailing address. If there is no street address, enter the physical location. Location of wine premises cannot be a Post Office Box.
4. PRINCIPAL/OBLIGOR MAILING ADDRESS: Business or mailing address; may differ from premises address. The mailing address may include a Post Office Box.
5. EIN: Employer Identification Number assigned by the Internal Revenue Service.
6. BOND KIND: "Original" – used only for new establishments or changes of ownership. "Strengthening" – increases the existing coverage. "Superseding" – replaces the existing coverage.
7. BOND COVERAGE:
 - "Wine Operations" – covers tax liability of wine and wine spirits on hand and in transit to premises. Operations coverage is determined by using the "Bond worksheet." Use the appropriate tax rate for the premises.
 - "Tax Deferral" – covers tax which has been determined, but not yet paid, on wine removed from the bonded premises for consumption or sale, provided that up to \$500 of the operations coverage of a \$1,000 bond and \$1,000 of the operations coverage of a bond \$2,000 or more may be applied to taxes that have been determined, but not paid on wine removed from premises. If more than \$1,000 Tax Deferral coverage is needed it can be shown in the Deferral dollar amount.
 - "Total Penal Sum" – Wine Operations plus additional Tax Deferral coverage on this bond.
8. BOND CATEGORY: (*Select only one category and complete corresponding items to right of selection*) Surety Company must be a federally approved surety. See approved list at <http://www.fms.treas.gov/c570/c570.html>
9. Provide signatures as stated on Wine Bond TTB F 5120.36.

Evidence of Power of Attorney for Surety must be attached to each Surety Bond.