



# Announcement

January 4, 2017

## **TTB Makes Changes Relating to Certain Bond Requirements and Tax Return Filing Periods for Alcohol Excise Taxpayers and Applicants for Permits and Brewers' Notices**

On January 4, 2017, the Alcohol and Tobacco Tax and Trade Bureau (TTB) published in the [Federal Register](#) a temporary rule, [T.D. TTB-146](#), that amended its regulations related to alcohol excise taxes. The temporary rule implements changes to the Internal Revenue Code of 1986 (IRC) made by the Protecting Americans from Tax Hikes Act of 2015 (PATH Act). The amendments implement a new annual return period for taxpayers paying taxes imposed with respect to distilled spirits, wines, and beer who reasonably expect to be liable for not more than \$1,000 in such taxes imposed for the calendar year and who were liable for not more than \$1,000 in such taxes in the preceding calendar year.

To implement the PATH Act, the temporary rule also amends the regulations to remove bond requirements for taxpayers who reasonably expect to be liable for not more than \$50,000 in taxes imposed on distilled spirits, wine, and beer for the calendar year, who were liable for not more than \$50,000 in such taxes in the preceding calendar year, and who pay taxes on a semi-monthly, quarterly, or annual basis. Such taxpayers are exempt from bond requirements with respect to distilled spirits and wine only to the extent those products are for nonindustrial use.

The PATH Act changes applied beginning January 1, 2017. The temporary rule is effective upon publication.

TTB is soliciting comments on the changes in the temporary rule through a notice of proposed rulemaking, [Notice No. 167](#), that was also published on January 4, 2017. At the [Regulations.gov website](#), within [Docket No. TTB-2016-0013](#), you may view copies of [T.D. TTB-146](#) and [Notice No. 167](#) and any comments about the proposal. You may also [submit comments online](#) about the proposal through Regulations.gov, or through alternate means outlined in Notice No. 167. Comments on Notice No. 167 must be received by March 6, 2017.

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1/4/2017

[As previously announced](#), to help alcohol excise taxpayers and applicants for permits and brewers' notices understand these changes and how TTB is implementing them, TTB issued an Industry Circular on December 30, 2016. [Industry Circular 2016-2](#) provides an overview of the changes, describes how new applicants for permits and brewers' notices and existing proprietors can communicate their eligibility for the bond exemption, and describes the use of the annual return period.

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