



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

PROCEDURE

2004-1

July 12, 2004

Subject: Testing of calorie, fat, carbohydrate, and protein content of alcohol beverages; Acceptable tolerance levels.

I. Purpose.

The purpose of this procedure is to notify you of the methods TTB uses to test calorie, fat, carbohydrate, and protein content of alcohol beverages to verify labeling and advertising claims. This procedure also addresses tolerance ranges with regard to statements of calorie, fat, carbohydrate, and protein content.

II. Background.

As specified in [TTB Ruling 2004-1](#), if you wish to make caloric and/or carbohydrate representations on your wine, distilled spirits, and malt beverage labels or advertisements, you must also include, with that information, a statement of average analysis. A statement of average analysis is a statement that lists the number of calories, as well as the number of grams of fat, carbohydrates, and protein, per serving size or per container size if the container is smaller than a standard serving size. No additional information in the statement of average analysis is authorized.

III. Expression of Calorie, Fat, Carbohydrate, and Protein Content.

For labeling and advertising purposes, calories, fat, carbohydrates, and protein must be expressed as specified below:

A. "Calories:" -- A statement of the caloric content per serving must be expressed to the nearest calorie except that amounts less than 5 calories may be expressed as zero.

B. "Fat" -- A statement of the number of grams of total fat in a serving (with total fat defined as total lipid fatty acids and expressed as triglycerides) must be expressed to the nearest 0.5 (1/2) gram increment below 5 grams and to the nearest gram increment above 5 grams. If the serving contains less than 0.5 gram, the content may be expressed as zero.

C. "Carbohydrate" -- A statement of the number of grams of total carbohydrates in a serving must be expressed to the nearest tenth of a gram, except that if a serving contains less than 1 gram, the statement "Contains less than 1 gram" or "less than 1

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gram” may be used as an alternative, or if the serving contains less than 0.5 gram, the content may be expressed as zero.

D. **“Protein”**-- A statement of the number of grams of protein in a serving must be expressed to the nearest tenth of a gram, except that if a serving contains less than 1 gram, the statement “Contains less than 1 gram” or “less than 1 gram” may be used as an alternative, and if the serving contains less than 0.5 gram, the content may be expressed as zero.

IV. Methods Used to Validate Calorie, Fat, Carbohydrate, and Protein Content Statements.

TTB periodically reviews labeling and advertising claims by taking samples of alcohol beverage products for validation purposes. To validate these claims, we use the AOAC and TTB methods referenced below. These methods of analysis meet the definitions referenced in Section III of this procedure. We consider your advertising and labeling claims acceptable if, when we evaluate your product using these methods, we find that they fall within the tolerance levels specified in Section V of this procedure.

Matrix	Nutrient				
	Alcohol	Calories	Fat	Carbohydrates	Protein
Standard Malt Beverages	AOAC 984.14*	AOAC 971.10*	Not Expected	AOAC 979.06*	AOAC 920.53*
Flavored Malt Beverages	AOAC 984.14*	TTB Official Method SSD:TM:400**	Not Expected	AOAC 979.06*	AOAC 920.53*
Standard Wines, Ciders and Sake	AOAC 983.13*	AOAC 979.07*	Not Expected	AOAC 985.10*	TTB Official Method SSD:TM:504**
Flavored Wines	AOAC 983.13*	TTB Official Method SSD:TM:401**	Not Expected	TTB Official Method SSD:TM:405**	TTB Official Method SSD:TM:505**
Low Solids Distilled Spirits	AOAC 982.10*	TTB Official Method SSD:TM:402**	Not Expected	TTB Official Method SSD:TM:406**	TTB Official Method SSD:TM:506**
High Solids Distilled Spirits	AOAC 982.10*	TTB Official Method SSD:TM:403**	Methods for spirits containing cream, eggs, and other fat are under investigation.	TTB Official Method SSD:TM:407**	TTB Official Method SSD:TM:507**

* Copies of AOAC methods are available from AOAC INTERNATIONAL, 481 North Frederick Ave., suite 500, Gaithersburg, MD 20877-2504, or may be inspected at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030.

** Copies of TTB Official Methods are available for printing on our website at www.ttb.gov or you may request copies by sending a request in writing to TTB's Scientific Services Division, 6000 Ammendale Road, Ammendale, MD 20705 or by e-mail at laboratory@ttb.gov.

V. Tolerances.

TTB has determined that tolerance ranges are required with respect to labeled and advertised statements of caloric, fat, carbohydrate, and protein content for alcohol

beverages. The intent of these tolerances is to provide for normal production and analytical variables while continuing to ensure that the labeling does not mislead the consumer. The tolerance levels are specified below:

A. *Caloric Content*: The statement of caloric content on labels or in advertisements for alcohol beverages will be considered acceptable as long as the caloric content, as determined by TTB analysis, is within the tolerance +5 and -10 calories of the labeled or advertised caloric content. For example, a label or advertisement showing 96 calories will be acceptable if TTB analysis of the product shows a caloric content between 86 and 101 calories.

B. *Carbohydrate and Fat Content*: The statements of carbohydrate and fat content on labels or in advertisements for alcohol beverages will be considered acceptable as long as the carbohydrate content and the fat content, as determined by TTB analysis, are each within a reasonable range below the labeled or advertised amount (within good manufacturing practice limitations) but must not be more than 20% above the labeled or advertised amount. For example, a label or advertisement showing 4.0 grams of carbohydrates will be acceptable if TTB analysis of the product shows a carbohydrate content of not more than 4.8 grams.

C. *Protein Content*: The statement of protein content on labels or in advertisements for alcohol beverages will be considered acceptable as long as the protein content, as determined by TTB analysis, is within a reasonable range above the labeled or advertised amount (within good manufacturing practice limitations) but must not be more than 20% below the labeled or advertised amount. For example, a label showing 1.0 gram protein will be acceptable if TTB analysis of the product shows a protein content of not less than 0.8 gram.

VI. Questions and Inquiries.

If you have any questions regarding this Procedure you may contact:

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