Reminder to Retail and Wholesale Alcoholic Beverage Licensees: Annual TTB Filing Due July 1, 2026

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Businesses that sell or serve alcoholic beverages, such as liquor stores, grocery stores, bars, and restaurants, not only must obtain the appropriate retail license within the jurisdictions in which they operate, but are also subject to Alcohol Dealer Registration with the Alcohol and Tobacco Tax and Trade Bureau (TTB), an agency within the U.S. Department of the Treasury. This easily overlooked registration requirement must be satisfied prior to commencement of alcoholic beverage sales, and any changes in the ownership of the business, business locations, and certain other information must be disclosed annually **in a filing that is due July 1**.

The registration requirement arises from Title 26 of the United States Code (specifically, Subtitle E, Chapter 51 of the Internal Revenue Code) and applies to any "dealer," which is defined in **27 CFR § 31.1** as "[a]ny person who sells, or offers for sale, any distilled spirits, wines, or beer." Thus, retail dealers include liquor stores, restaurants, bars, private clubs, fraternal organizations, grocery stores, supermarkets, hotels, sports stadiums, caterers, trains, aircraft, and vessels. Wholesalers and importers are also included within the definition of "dealer." Subject to certain exceptions, both **retail dealers** and **wholesale dealers** must comply with the applicable registration requirements.

Registration entails filing **TTB Form 5630.5d** before engaging in business and then filing an updated form on or before July 1 of each year thereafter if there are any changes to the information on the most recently filed form. The registration form requires the following disclosures: the dealer's employer identification number (EIN); all business locations, addresses, and telephone numbers (one form may be submitted that lists all locations); business trade name(s); and the name, position, and residence address of the owner of the business and of every person having power to control its management policies or buying or selling practices pertaining to alcohol. "Owner of the business" includes every partner, if the dealer

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is a partnership, and every person owning 10% or more of its stock, if the dealer is a corporation.

Changes to any of this information must be reported on TTB Form 5630.5d no later than the next July 1 following the change. Thus, as a best practice, alcoholic beverage dealers should collect the changes they have reported to state licensing authorities throughout the year and review those changes annually in June in order to complete and timely file TTB Form 5630.5d by July 1. This also provides an opportunity to verify that all information remains up to date and accurate and, if any changes have occurred, to file the appropriate notices or license amendments with state licensing authorities. The one exception to the July 1 annual filing requirement is in the event of a dealer going out of business, which must be reported on TTB Form 5630.5d within 30 days. If there are no changes to the information previously reported on TTB Form 5630.5d, there is no need to file an annual update.

TTB Form 5630.5d may be filed either online or in hard copy. For hard copy filings, the regulations specify that a postmark on or before July 1 shall constitute timely filing but do not specify whether proof of acceptance by a private carrier on or before July 1 is sufficient. Thus, it would be prudent to file online or, if filing in hard copy, to either (1) utilize the postal service and obtain proof of mailing on or before July 1; or (2) utilize a private carrier and ensure delivery occurs on or before July 1.

For more information or assistance complying with Alcohol Dealer Registration filings and annual updates, contact the author or any attorney with FBT Gibbons' **Consumable Goods** team.

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