Reminder to Alcoholic Beverage Licensees: Annual TTB Filing Due July 1, 2024

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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) within the U.S. Department of the Treasury. This often 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 on or before July 1 of each year thereafter if there are any changes to the information on the most recently filed form. The form requires disclosure of 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 is a partnership, and every person owning 10 percent 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.

Until recently, TTB Form 5630.5d had to be filed in hard copy at a designated physical address. It may now 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 reference if proof of acceptance by a private carrier on or before July 1 is sufficient. Thus, it would be prudent to either utilize the postal service and obtain proof of mailing on or before July 1 or ensure delivery on or before July 1.

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