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## New Reporting Requirements for Native Wineries, Native Breweries, Brewpubs, and Liquor Manufacturers

### INTRODUCTION

The purpose of this bulletin is to provide clarification on the new reporting requirements for native wineries, native breweries, brewpubs, and liquor manufacturers effective July 1, 2019.

### DISCUSSION

#### What are the new reporting requirements?

##### ***Native Wineries***

- A manufacturer of native wines shall file with the division, on or before the fifteenth day of each calendar month, all documents filed with the alcohol and tobacco tax and trade bureau of the United States department of the treasury, including all wine premises operations and excise tax return reports.

##### ***Native Breweries and Brewpubs***

- A manufacturer of beer issued a class "A" or special class "A" beer permit shall file with the division, on or before the fifteenth day of each calendar month, all documents filed with the alcohol and tobacco tax and trade bureau of the United States department of the treasury, including all brewer's operation and excise tax return reports.

##### ***Liquor Manufacturers***

- A person who holds a manufacturer's license shall file with the division, on or before the fifteenth day of each calendar month, all documents filed by the manufacturer with the alcohol and tobacco tax and trade bureau of the United States department of the treasury, including all production, storage, and processing reports.

#### **I only file documents with the federal Alcohol and Tobacco Tax and Trade Bureau (TTB) on a quarterly or annual basis. Do I still need to report to ABD on a monthly basis?**

No. You will report all documents to ABD on the same schedule that you file with the TTB. For example, if you file quarterly, you will file with ABD on or before the 15th day of the month following the end of the quarter (e.g. the 15th of October for the third calendar quarter (July-September)).

#### **Can I mail copies of my TTB documents to ABD?**

No. You are required to file all TTB documents with ABD electronically by sending them to the appropriate email address described above.

## What documents do I need to file with ABD?

### ***Native Wineries***

- All documents filed with the TTB, including all wine premises operations and excise tax reports.
- Copies of all TTB documents are to be sent via email to [wine.reports@iowaabd.com](mailto:wine.reports@iowaabd.com). When emailing reports, the subject line should contain the reporting period, business name, and permit number (e.g. July-Sept. 2019 – Cam’s Native Winery – WAN123456).

### ***Native Breweries and Brewpubs***

- All documents filed with the TTB, including all brewer’s operation and excise tax reports.
- Copies of all TTB documents are to be sent via email to [beer.reports@iowaabd.com](mailto:beer.reports@iowaabd.com). When emailing reports, the subject line should contain the reporting period (monthly, quarterly, or yearly), business name, and license/permit number (e.g. July-Sept. 2019 – Cam’s Brewery – BAN123456 for native breweries; BB1234567 or LC1234567 for brewpubs).

### ***Liquor Manufacturers***

- All documents filed with the TTB, including all production, storage, and processing reports.
- Copies of all TTB documents are to be sent via email to [liquor.reports@iowaabd.com](mailto:liquor.reports@iowaabd.com). When emailing reports, the subject line should contain the reporting period, business name, and license number (e.g. July-Sept. 2019 – Cam’s Distillery – CM0000099).

## Does this new requirement replace the monthly reporting of barrel or wine gallonage tax?

No. Native wineries are still required to report to ABD by the 10th day of each month the exact number of gallons of wine and fractional parts of gallons sold during the preceding calendar month and remit any wine gallonage tax due on such sales.

Native breweries and brewpubs are still required to report to ABD by the 10th day of each month the exact number of barrels of beer, or fractional parts of barrels, sold during the preceding calendar month and remit any barrel tax due on such sales.

## **VIOLATIONS**

A license or permit holder found to be in violation of any of the provisions of Iowa Code chapter 123 may be subject to administrative sanctions, including, but not limited to, civil penalty, license/permit suspension, or license/permit revocation.

### **References and useful information:**

**State Law:** Iowa Code [§123.39](#); §123.41, [as amended by 2019 Iowa Acts, Senate File 618](#), section 24; §123.56, [as amended by 2019 Iowa Acts, Senate File 618](#), section 35 and section 62, subsection 1; §123.130, [as amended by 2019 Iowa Acts, Senate File 618](#), section 42; [§123.137](#); [§123.184](#).

**Website Links:** <https://abd.iowa.gov/alcohol/abd-regulatory-bulletins>

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