

Foreign Producer Registration and CBMA Tax Benefit Assignment myTTB System User Guide

October 25, 2022

The purpose of this guide is to provide step-by-step instructions for foreign producer representatives to register the foreign company and assign tax benefits to importers under the Craft Beverage Modernization Act (CBMA).

A foreign producer's representative may be an owner, officer, or employee of the foreign producer or an authorized agent of the foreign producer. A foreign producer may have more than one representative, but each must create their own account in Login.gov and, subsequently, a profile in myttb.

- Step 1 Create an account in <u>Login.gov</u>
- Step 2 Create a profile in myTTB
- Step 3 Register a Foreign Producer in myTTB
- Step 4 Assign Tax Benefits
- Step 5 Add Authorized Users

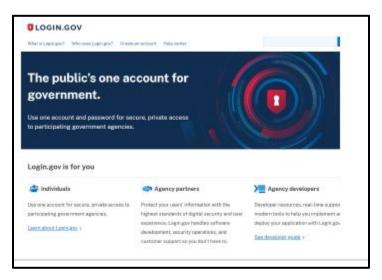
There are two additional resources at the end of this guide (after Step 5):

- Error messages and what they mean
- How to export table information to an Excel spreadsheet

NOTE: All information shown in the following screens is for demonstrative purposes only and is not meant for actual use. In addition, there may be minor differences between the sample screens shown in this guide and actual screens in the myTTB system. TTB regulatory requirements are available at <u>27 CFR Part 27</u>, <u>Subpart P</u>.

Step 1 – Create an account in Login.gov

Refer to Login.gov for instructions on how to create an account.

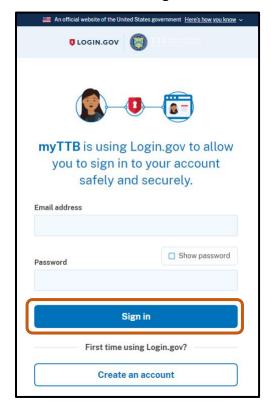


Step 2 – Create a profile in myTTB

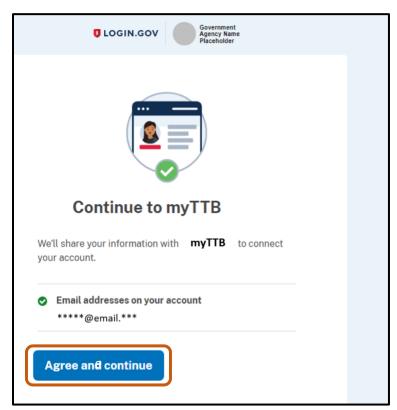
1. After creating your <u>Login.gov</u> account, go to <u>myTTB</u>. Select the **Login.gov** button to log into <u>myTTB</u>.



2. Enter your Login.gov account credentials on the sign in screen and select the **Sign in** button.



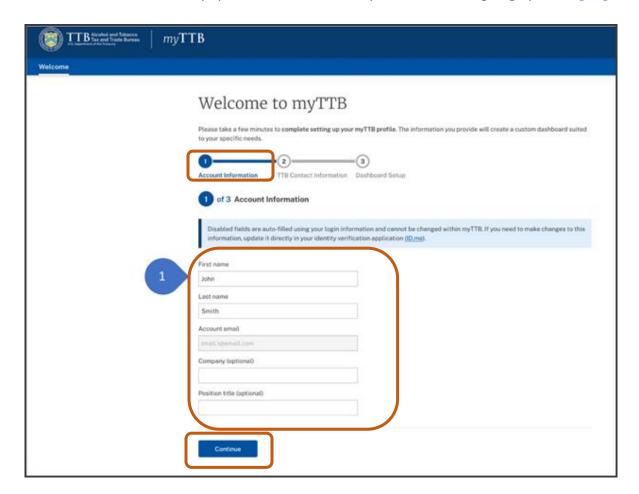
3. Upon successful sign in with Login.gov, select the **Agree and continue** button to be taken to myTTB.



myTTB Profile - Account Information

1. Complete your <u>myTTB</u> profile by filling in the following fields with your own first name, last name (or family name), company name, and position in the fields shown below.

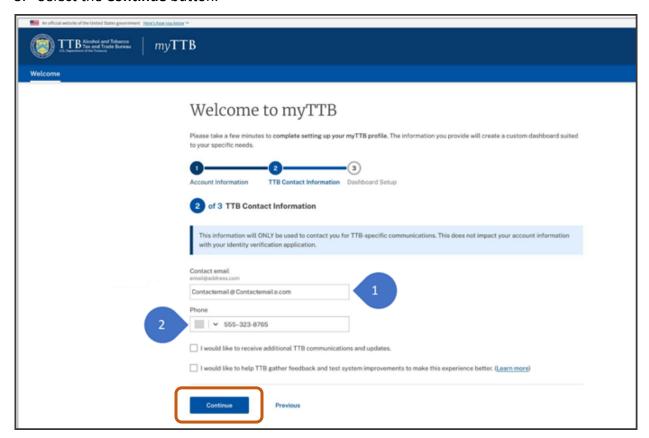
NOTE: Your email will be populated with the email you used when signing up for <u>Login.gov</u>.



2. Select the Continue button.

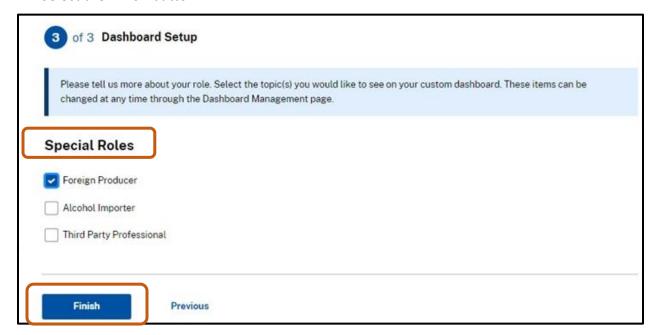
myTTB Profile – TTB Contact Information

- 1. Enter your email address and phone number. When entering your phone number, select the country from the drop down menu next to the flag.
- 2. Check the boxes on the screen if you would like to receive general communications and updates from TTB through the contact information you provided, and if you would like to provide feedback to TTB on system improvements.
- 3. Select the **Continue** button.



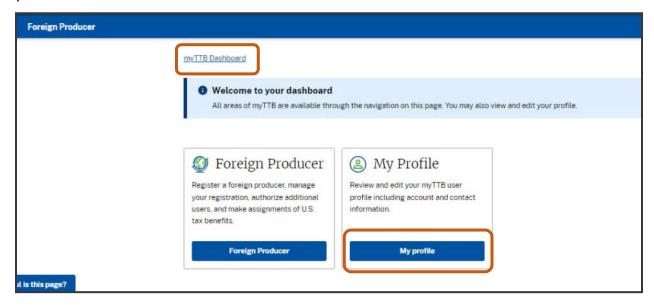
myTTB Profile - Dashboard Setup

- 1. Under the heading **Special Roles**, check the box that applies:
 - **Foreign Producer** Check this box if you are an owner, officer, or employee of a foreign producer.
 - **Alcohol Importer** Check this box if you are an alcohol importer and if a foreign producer has authorized you to act on their behalf.
 - Third Party Professional Check this box if you are a third party professional (for example, a consultant or other authorized agent) and if a foreign producer has authorized you to act on their behalf.
- 2. Select the Finish button.



You have now successfully created your myTTB profile.

You may change your myTTB profile settings at any time by selecting the **My profile** button on your dashboard.



Step 3 – Register a Foreign Producer in myTTB

In the prior steps, the foreign producer's representative created an account in <u>Login.gov</u> and a profile in <u>myTTB</u>. In the next step, the foreign producer's representative submits a registration and receives a TTB-issued ID called the TTB Foreign Producer ID, which is specifically for use when assigning CBMA tax benefits.

A foreign producer's representative can be an owner, officer, or employee of a foreign producer or any agent authorized to act on behalf of the foreign producer.

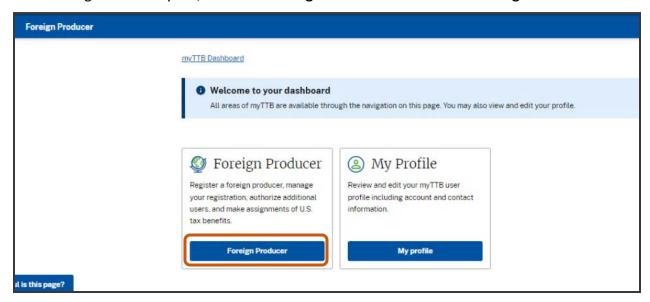
The person submitting the registration must be able to provide proof of their authority to act on behalf of the foreign producer upon request from TTB.

After successfully registering a foreign producer with TTB, the foreign producer's representative will receive a TTB Foreign Producer ID. The foreign producer must provide this TTB Foreign Producer ID to any U.S. importers of its products to whom the foreign producer will subsequently assign CBMA tax benefits. The steps for submitting a registration follow:

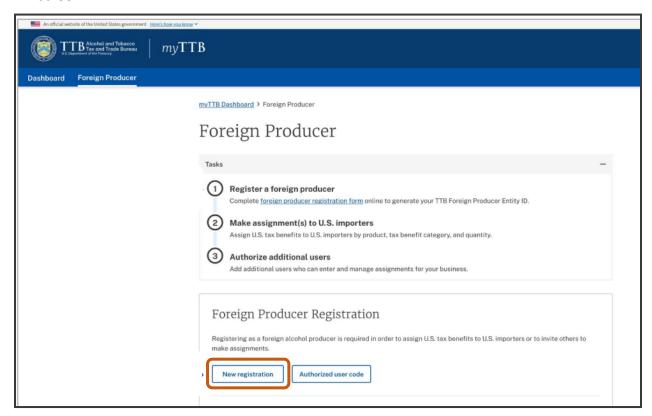
1. Access the myTTB **CBMA Imports** system as shown below by selecting the **CBMA Imports** button.



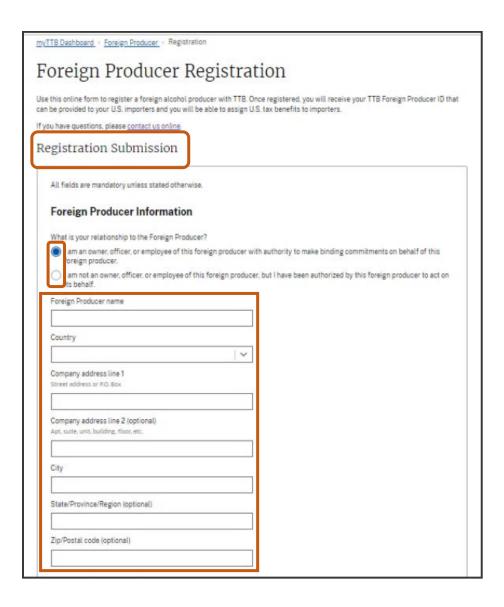
2. Once signed in to myTTB, select the Foreign Producer button in the Foreign Producer block.



3. Select the **New registration** button to go to the **Foreign Producer Registration Submission** screen.



- 4. Complete all required fields in the Foreign Producer Information section:
 - a. Check the appropriate button if you are an owner, officer, or employee of the foreign producer or if you are an agent acting on behalf of the foreign producer
 - b. Enter the foreign producer company name
 - c. Enter the country where foreign producer is located
 - d. Enter the foreign producer's mailing address
 - e. Enter the city of the foreign producer's mailing address
 - f. Enter the state, province or region of the foreign producer's mailing address, if applicable
 - g. Enter zip code or postal code of the foreign producer's mailing address, if applicable

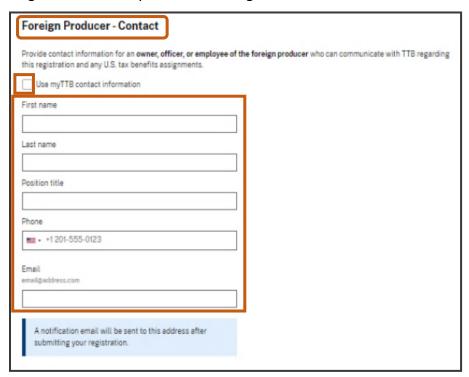


- 5. Complete all required information in the Foreign Producer Contact section:
 - a. Check **Use myTTB information** if you are the foreign producer contact and you want to use the same contact information you provided when creating your myTTB profile

NOTE: If you check this box, all information will be auto populated except for title. If you are an agent registering a foreign producer, do not enter your own contact information in this section; instead, enter the contact information of an owner, officer, or employee of the foreign producer company that will serve as the point of contact for TTB. A foreign producer contact added to the registration will receive email updates concerning the status of the registration and any tax benefit assignments made.

- b. First name
- c. Last name
- d. Position title for company
- e. Correct country flag from the drop down menu and phone number
- f. Email

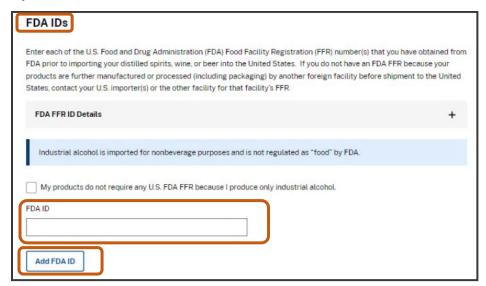
NOTE: This is the email that will be used to receive email updates concerning the status of the registration and any tax benefit assignments made.



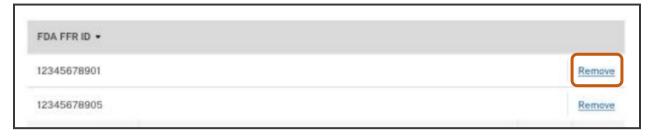
6. Enter the foreign producer's 11-digit FDA Food Facility Registration ID number in the **FDA ID** section. This number is obtained from and generally reported to FDA in connection with the importation of a foreign producer's products into the United States. This is referred to as the **FDA Number** by some users.

NOTE: Foreign distilled spirits operations, wine producers, and brewers who produce products for consumption in the United States generally must register their production facilities with FDA. See <u>21 U.S.C. 350d</u>, <u>21 CFR 1.225</u>, and <u>1.227</u> (requirements applicable to foreign facilities that manufacture/process, pack, or hold food in storage for consumption in the United States).

7. Select **Add FDA ID** button. If the foreign producer has multiple FDA Numbers, repeat the process until all FDA Numbers are listed. Then, move on to the **Foreign Producer Ownership** section.

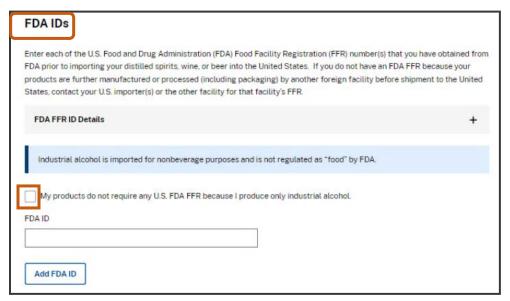


NOTE: If you made mistakes or typos in a saved FDA number, you must select **Remove** and add the information again.



8. If you do not have a FDA number because you only produce industrial alcohol, select the **Products do not require any U.S. FDA FFR because I produce only industrial alcohol** checkbox and move on to the **Foreign Producer Ownership** section.

NOTE: TTB understands that a foreign producer that produces only alcohol for industrial use (as defined at <u>27 CFR 1.60</u> through <u>27 CFR 1.62</u>) will not have an FDA ID when such alcohol is not reasonably expected to be directed to a food use. In such cases, TTB's temporary regulations provide that, in lieu of providing an FDA ID, the foreign producer will certify that it does not have an FDA ID because FDA does not require one for its operations.



9. In the **Foreign Producer Ownership** section, select the certification checkbox if the statement about lack of common ownership with other alcohol producers applies to the foreign producer, and scroll down to the **Attestation** section (step 13 below).



10. If the statement about lack of common of ownership with other alcohol producers does not apply to the foreign producer, select the **Add owner** button to enter the required information about any individual or entity that owns 10% for more of the foreign producer being registered.

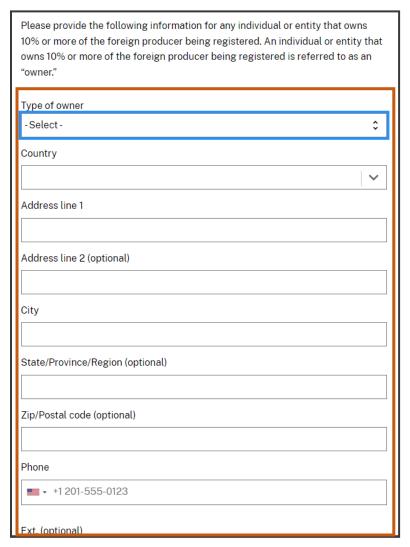
When foreign producers are related through common ownership to other foreign or U.S. producers, U.S. law may limit the tax benefits that each foreign producer can assign. If the individuals or entities that have an ownership interest of 10% or more in the Foreign Producer also have an ownership interest in other foreign or U.S. distilled spirits operations, wineries, or breweries using or assigning U.S. tax benefits, please provide information for any individual or entity that owns 10% or more of the foreign producer being registered. I certify that the individuals or entities that own 10% or more of the Foreign Producer do not also have an ownership interest in (1) any distilled spirits operation, winery, or brewery in the United States, or (2) any distilled spirits operation, winery, or brewery outside of the United States that has assigned or will assign U.S. tax benefits this calendar year. Add owner

- 11. Enter the following information for any individual or entity that owns 10% or more of the foreign producer being registered:
 - a. Select Individual or Other entity from Type of owner drop down menu
 - b. Enter name

NOTE: If you selected **Individual**, enter your First name and Last name. If you selected **Other entity**, enter the Entity name.

- c. Select country where the owner is located from County drop down menu
- d. Enter owner's mailing address
- e. Enter city of owner's mailing address
- f. Enter the state, province or region of the owner's mailing address, if applicable
- g. Enter zip code or postal code of owner's mailing address, if applicable
- h. Select the correct country flag from the drop down menu and enter the owner's phone number
- i. Enter any phone extension (optional)
- if you selected **Other entity**, select a Unique identifier type and enter the Unique identifier

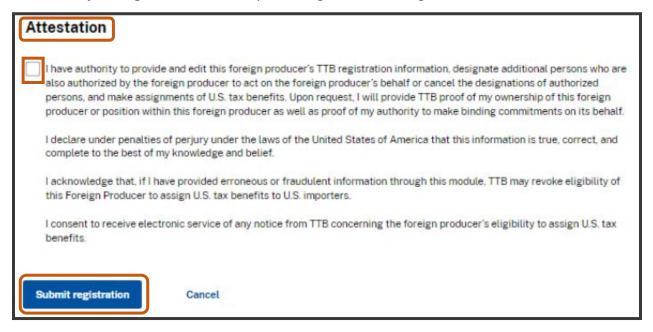
NOTE: If the U.S. owner has an Employee Identification Number (EIN) issued by the U.S. Internal Revenue Service, select EIN. If the foreign entity has a Dun & Bradstreet Data Universal Numbering System number, select DUNS. If the owner does not have either an EIN or DUNS number, select N/A. This TTB registration process does not require any entity to obtain an EIN or DUNS number.



12. Select the **Add owner** button. Repeat the process to add information for any other individual or entity that owns 10% or more of the foreign producer being registered. When details about all such owners are added, move on to the **Attestation** section.



- 13. Read each statement under the **Attestation** header and select the box to agree to the statements.
- 14. **Submit your registration to TTB** by selecting the **Submit registration** button.



If your registration is successful, you will receive a notification.

NOTE: The TTB Foreign Producer ID is listed in the **Registration successful** notification and will also be emailed to you. You will need to provide your TTB Foreign Producer ID to all importers to whom you assign tax benefits. The TTB Foreign Producer ID will link the foreign producer's assignments to an importer's associated entry and refund claim.



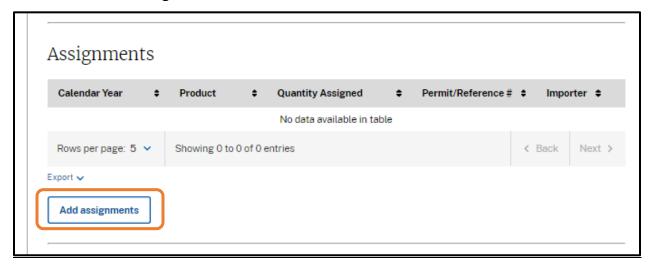
If you receive an error message, refer to the **Error Message** section at the end of this user guide to determine how to proceed.

Step 4 – Assign Tax Benefits

Assignments of CBMA tax benefits may be submitted to TTB beginning on October 1 of the calendar year prior to the year for which the CBMA tax benefits are assigned. Assignments of CBMA tax benefits must be submitted on or before December 31 of the calendar year for which the CBMA tax benefits are assigned.

For example, tax benefits for calendar year 2024 may be assigned beginning on October 1, 2023, and must be assigned on or before December 31, 2024.

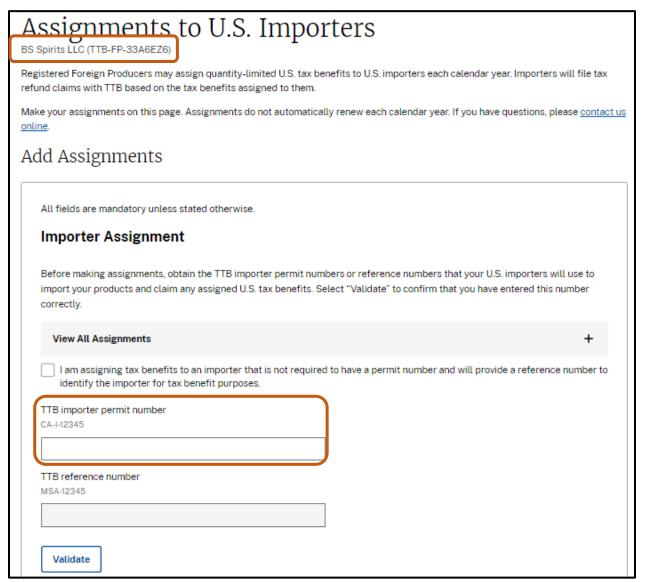
1. Select the Add Assignments button as shown below.



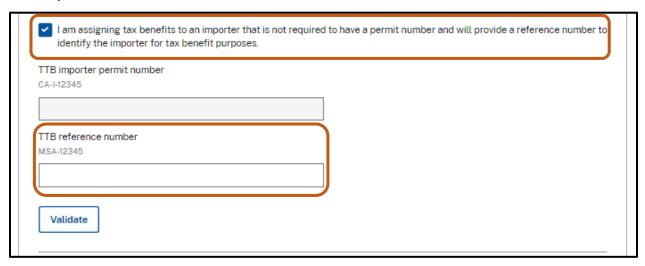
2. Verify that you are adding assignments for the correct foreign producer by confirming the name and TTB Foreign Producer ID of the record you are working in.



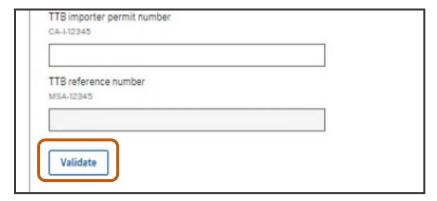
3. Enter the TTB importer permit number for the importer to whom you are assigning CBMA tax benefits. Ask your U.S. importer if you do not know their TTB importer permit number.



- 4. A small number of importers who are not required to hold TTB permits will need to contact TTB to obtain a reference number for CBMA tax benefit assignment purposes. If this pertains to your importer:
 - a. Select the checkbox that states "I am assigning tax benefits to an importer that is not required to have a permit number and will provide a reference number to identify the importer for tax benefit purposes."
 - b. Enter the importer's reference number under the **TTB reference number** field if the importer to whom you are assigning CBMA tax benefits is not required to have a TTB permit.



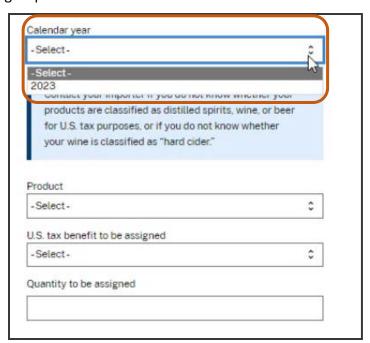
5. Select the Validate button.



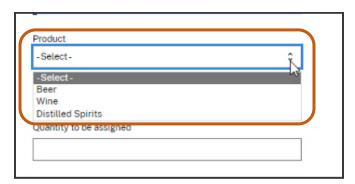
 Select calendar year from drop down menu. For example, selecting 2023 will assign tax benefits to importers for products imported into the United States during calendar year 2023.

NOTE: You do not have to make tax benefit assignments for the entire calendar year at once. You or another authorized user can return to the system to add additional assignments until the quantity limitations for each commodity and tax rate have been reached.

NOTE: Foreign producers that are under common ownership with other foreign and/or domestic producers of beer, wine, or distilled spirits are subject to **controlled group limitations** on the quantities of tax benefits that may be assigned when the common ownership creates a controlled group under U.S. law. The quantity limitations for the CBMA tax benefits are applied to the entire controlled group and are apportioned among the members of the group.

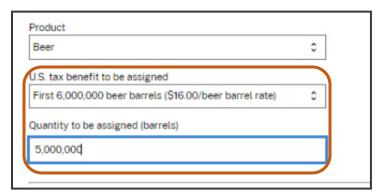


7. Select product (Beer, Wine, or Distilled Spirits) from drop down menu.



8. Select the U.S. tax benefit to be assigned from drop down menu and enter the quantity to be assigned.

NOTE: The below screen provides an example of a beer tax benefit assignment. Users should select the appropriate product and tax benefit rate for each assignment entered.



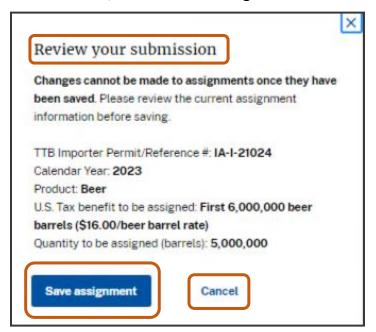
- 9. Read each statement under the **Attestations** header and select the box to agree to the statements.
- 10. Select the **Save assignment** button.



11. Review your submission screen and ensure that all information is correct. If corrections are needed, select **Cancel** and enter the correct information.

NOTE: The foreign producer cannot edit tax benefit assignments after the assignment is saved in the system. An importer that receives an erroneous tax benefit assignment must reject the assignment in the importer claims system, effectively restoring it to the foreign producer, before the foreign producer can make a new assignment to that importer with the correct information or reassign the tax benefit to another importer.

12. Once all information is correct, select the **Save assignment** button.



If your assignment is successful, you will receive a notification.



If you receive an error message, refer to the **Error Message** section at the end of this user guide to determine how to proceed.

Step 5 – Add Authorized Users

The person who initially registers a foreign producer will be given a **manager** role in the system, and must have authorization to create the foreign producer registration, edit the registration information, designate additional persons authorized to act on the foreign producer's behalf or revoke such authorization, and make assignments of CBMA tax benefits. Upon request from TTB, the person registering the foreign producer with TTB must provide proof of authority.

A person with a **manager** role may designate additional persons that have authority to act on the foreign producer's behalf in either a **manager** or a **user** role. Persons in a **user** role may not add or remove other managers or users.

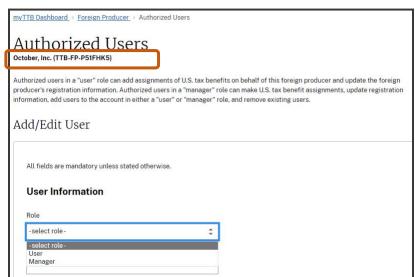
All authorized representatives of the foreign producer must have authority to receive and respond to communications from TTB, including notice of contemplated revocation.

To add authorized users:

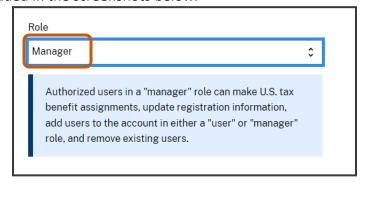
1. Select the Add/Edit Authorized Users button.

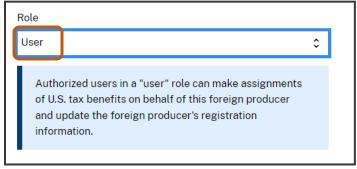


2. Verify you are adding a user to the correct foreign producer account by confirming the foreign producer's name and TTB Foreign Producer ID under the title **Authorized Users**.

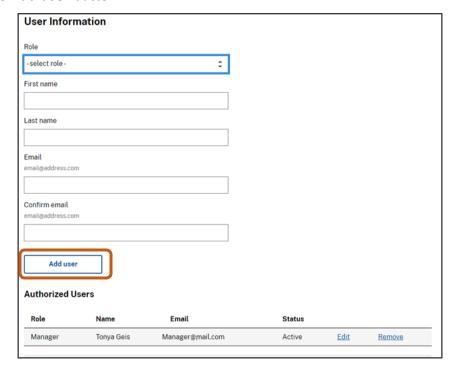


3. Select the correct role from drop down menu (either **manager** or **user**). A description of each role is included in the screenshots below.





- 4. Enter the First name, Last name, and Email, of the person you are adding and confirm email address by entering it again.
- 5. Select the Add user button.



6. Once you have added an authorized user, you will receive the below message.

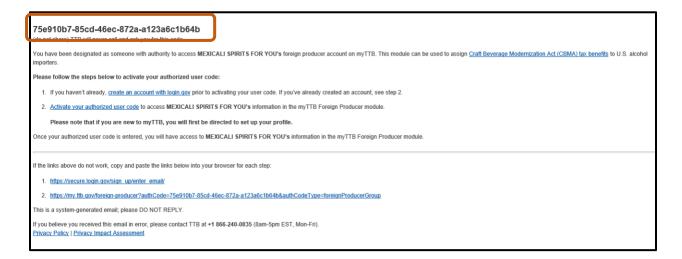


7. The added user's Role, Name, and Email information will appear in the table as **Invitation Pending**.



8. The person you added will receive an email with a user code that requires activation. The user code is usable one time only and does not expire because it is a unique code. The user must create an account in Login.gov and profile in myTTB before accepting the request. Once they create a myTTB profile, the new user must select the Activate your authorized user code link in the email.

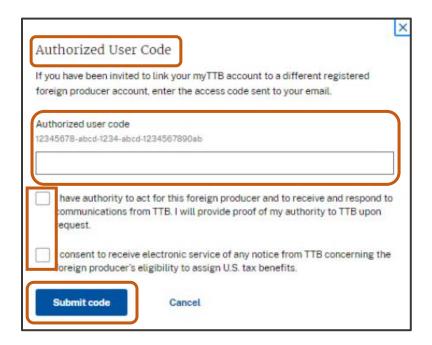
NOTE: TTB may collect additional information from the identified person, as needed, to verify their identity.



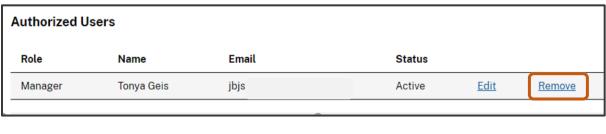
 To access the foreign producer's account, the person you added must select the Activate your authorized user code link from the email they receive. The following screen will appear.

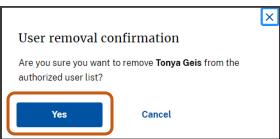
If the Authorized user code field does not auto populate with their user code, they must enter it manually.

The person you added must read the text next to the check boxes and check both boxes to agree with the statements, and select the **Submit code** button.



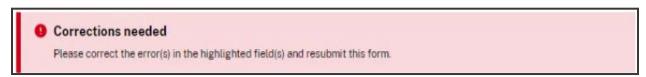
10. If you wish to remove an authorized user, you may do so at any time by selecting **Remove** in the authorized user table. Then, select the **Yes** button to confirm the removal.





Error messages and what they mean

1. The below error message indicates there is missing information or there is an error in the information that you entered. Search the screen for the highlighted field and enter or correct the information.



2. The below error message indicates that your registration information has been received by TTB but needs TTB review. TTB will review your submission and will activate it or contact you by email for additional information. If you receive this error message, you will receive a **Submission ID**, which cannot be used to assign tax benefits. Your Submission ID may also be found next to the foreign producer's name. You will receive a TTB Foreign Producer ID only when your registration is successful and active in myTTB.





How to export table information to an Excel spreadsheet

You may export data from the following tables into an excel spreadsheet:

- Ownership
- Assignments
- Authorized user

Select **Export**, and then select **CSV Download**.

