



# TTB Deep Dive: How Production Impacts Formulas, Labeling, and Tax

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# Agenda

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## Formulas:

- Formula Basics
- When is Formula Approval Required?
- Applying for a Formula
- Supporting Documentation
- Example Formula

## Tax considerations

- Hard Cider Tax Class
- Effervescence

## Labeling implications

- Co-fermenting vs. Adding Ingredients after Fermentation
- Fortification



# TTB Disclaimer

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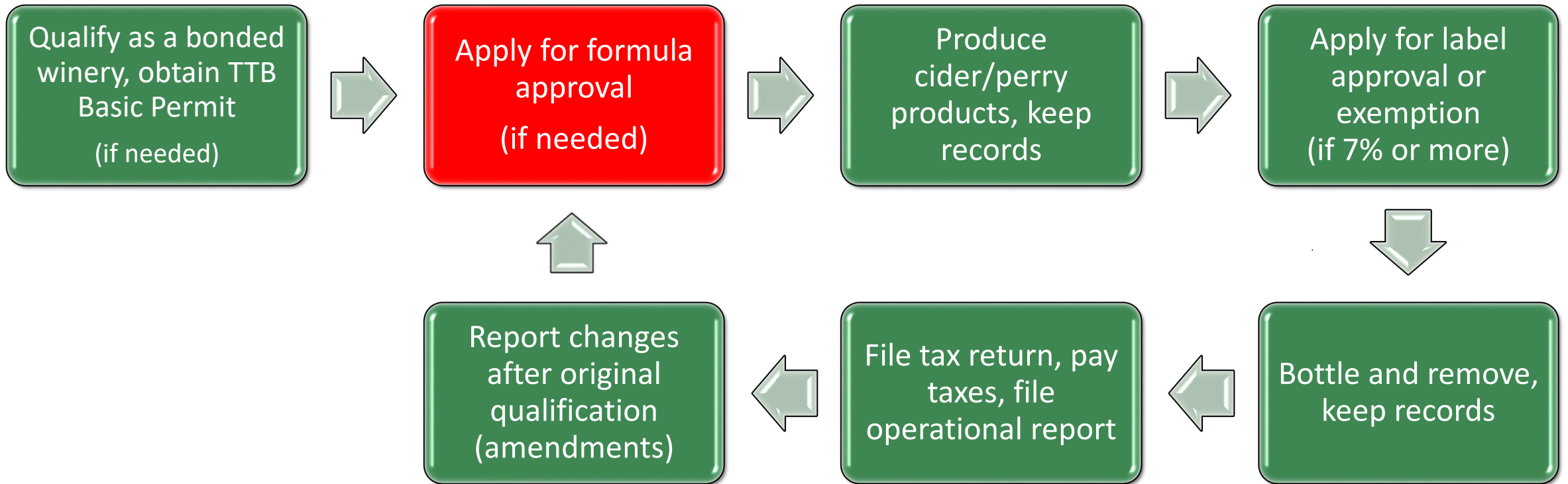
- This information is being presented to help the public to understand and comply with the laws and regulations that the Alcohol and Tobacco Tax and Trade Bureau administers.
- It is not intended to establish any new, or change any existing, definitions, interpretations, standards, or procedures regarding those laws and regulations.
- In addition, this presentation may be made obsolete by changes in laws and regulations.
- Sample documents (such as records, returns, and labels) are for illustrative purposes only and contain fictitious data.

# Formula Basics





# Typical TTB Touchpoints for Cider Industry Members





# IRC Requirements for Wine

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The Internal Revenue Code (IRC) implementing regulations (27 CFR part 24) cover issues such as:

- Qualification/registration of bonded wine premises
- Production requirements
- **Formulas (for some)**
- Recordkeeping/reports
- Taxes
- Basic labeling/marketing

**The part 24 regulations apply to all domestic commercial cideries making product with 0.5% ALC. BY VOL. or more**

[27 CFR part 24](#) (domestic)

[27 CFR part 27](#) (imports)



# Formula Basics

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## **Not all cider/perry products require formula approval**

Whether or not you need formula approval is based on:

- Ingredients
- Manufacturing Methods

Formula requirements are **NOT** connected to:

- Alcohol Content
- Eligibility for Hard Cider Tax Rate
- Whether or not the product will require TTB Label Approval



# Formula Basics

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## **Formula approval, when required, must be obtained:**

- **Domestic:** before product is produced and before applying for label approval (if needed)
- **Imported\*:** before applying for label approval and before product is removed from customs custody

## **Formulas are submitted by:**

- **Domestic:** the producer (BW proprietor)
- **Imported\*:** U.S. importer (holder of an Importer's Basic Permit)

\*Only imported cider/perry products with 7% or more alc. by vol. are subject to formula requirements



# Formula Basics

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## What is a formula?

- A complete, quantitative list of all ingredients used to make the product
- A step-by-step description of how it's made (i.e., method of manufacture)

# When is Formula Approval Required?





# When is a Formula Required?

## Imported Cider/Perry Products

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- Formulas may be required for imported cider/perry product as part of the COLA approval process
- Only imported cider/perry products with 7% or more alc. by vol. are subject to formula requirements
- Types of imported cider/perry products that require formula approval mirror those for domestic cider/perry products, for example:
  - Added flavors
  - Blending two kinds of wine
  - Extra sugar or water



# When is a Formula Required?

## Domestic Cider/Perry Product

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Formula approval is NOT required if you are producing:

- Natural apple or pear wine (cider/perry), or
- Any other “natural” fruit wine, even if the wine is fermented from the juice of different fruits, such as fermenting apple juice and blueberry juice together

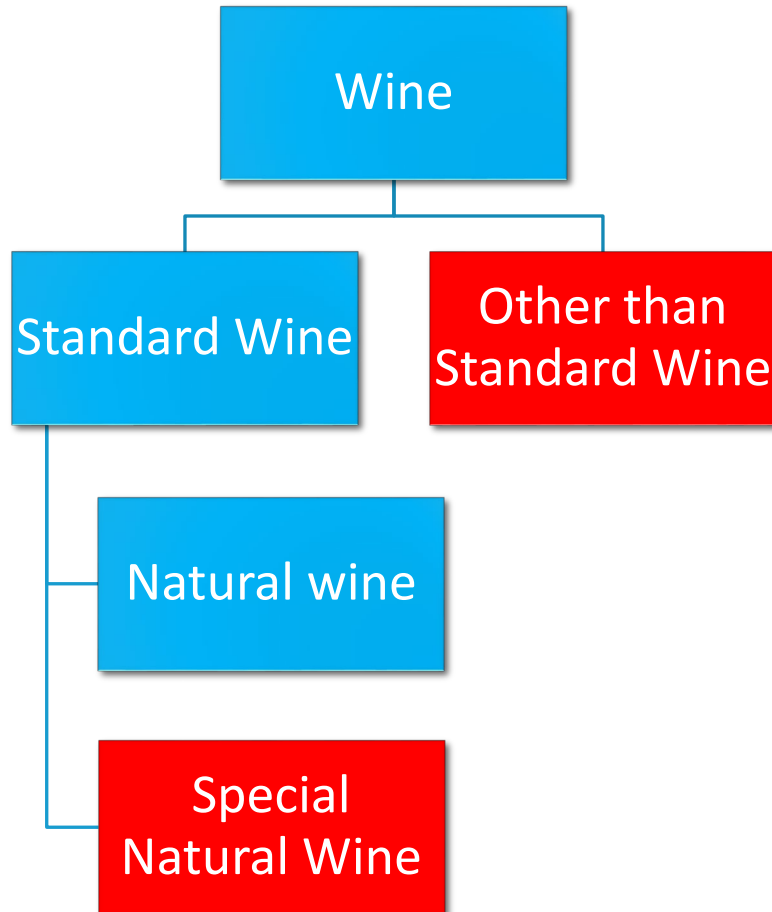
TTB regulations DO require formulas for:

- Special Natural wine
- Other than Standard wine

[27 CFR 24.80 – 24.82](#)



# Wine Classifications in Part 24 (IRC)\*



- All cider/perry products are wine
- For production purposes, part 24 subdivides wine into **standard** wine and **other than standard** wine
- Cider/perry products may be either one, depending on how they are made
- Of those that are standard, some are natural wine, some are special natural wine

\*This chart does not depict all wine classifications in part 24



# Is It a Natural Fruit Wine?

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## “Natural” wine is:

- The product of the juice or must of sound, ripe fruit; and
- Made with any cellar treatment authorized by subparts F and L of 27 CFR part 24, and containing not more than 21% by weight of total solids

***Natural fruit wine DOES NOT require formula approval***

27 CFR 24.10



# Is It a Natural Fruit Wine?

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Production of **natural** cider (apple wine) or perry (pear wine):

- Sugar (which means only pure dry sugar, liquid pure sugar, or invert sugar syrup) may be added to chaptalize or sweeten a fruit wine, within the limits set out in 27 CFR part 24, subpart F
- See 27 CFR 24.178 for rules about the amelioration of natural fruit wines

27 CFR 24.10



# Is It a Natural Fruit Wine?

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Production of **natural** cider (apple wine) or perry (pear wine):

- Only malic acid may be added to cider to correct natural acid deficiencies. Only malic acid or citric acid may be added to perry to correct natural acid deficiencies. See 27 CFR 24.182 for further restrictions
- See 27 CFR part 24, subpart F for the conditions and limitations under which fruit juice concentrate may be used in juice or wine made from the same kind of fruit (i.e., apple juice for cider and pear juice for perry) for the purposes of chaptalizing or sweetening

27 CFR 24.10



# Is It a Natural Fruit Wine?

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Examples of cider/perry products that are **Natural Fruit wine**:

- Made only from apple/pear concentrate, or apple/pear juice, with or without added CO<sub>2</sub>
- Made by fermenting apple juice and raspberry juice together

27 CFR 24.10



# Is It a Special Natural Wine?

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## Special Natural wine is:

- A flavored wine made from a base of natural wine
- The flavoring may be natural herbs, spices, fruit juices, natural aromatics, natural essences, or other natural flavorings, subject to conditions outlined in 27 CFR part 24 subpart H

***Special Natural wine REQUIRES formula approval***

27 CFR 24.10  
27 CFR 24.80



# Is It a Special Natural Wine?

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Examples of cider/perry products that are Special Natural wine:

- Made from apple juice and flavored with hops
- Made from apple concentrate and flavored with citrus peel
- Made from pear juice and flavored with honey

***Special Natural wine REQUIRES formula approval***

27 CFR 24.10  
27 CFR 24.80



# Is It an Other Than Standard Wine?

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## Other than Standard wine is:

- Made with sugar and/or water beyond the limitations for standard wine
- Made by blending wines produced from different kinds of fruit
- Made with sugar other than pure dry sugar, liquid pure sugar, and invert sugar syrup
- Made with materials not authorized for use in standard wine, e.g., spirits derived from fruit other than primary winemaking material, coloring material and artificial flavors

***Other than standard wine REQUIRES formula approval***

27 CFR 24.218



# Is It an Other Than Standard Wine?

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Examples of cider/perry products that are **Other than Standard Wine** include wine made by:

- Blending apple wine with rhubarb wine
- Coloring with grape skin extract
- Sweetening with raw sugar
- Flavoring with raspberry spirits

***Other than standard wine REQUIRES formula approval***

27 CFR 24.218



# Wine Formula Tool

<https://www.ttb.gov/formulation/which-alcohol-beverages-require-formula-approval>

You may also use our **Wine Formula Tool** on **TTB.gov**

## Which Alcohol Beverages Require Formula Approval?

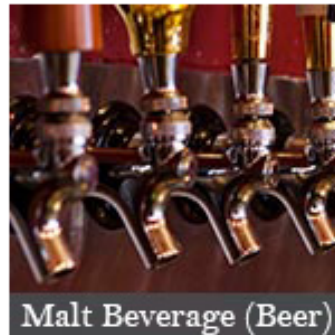
For certain distilled spirits, beers/malt beverages, and wines, TTB must evaluate the ingredients and production process before the product can be made or imported, and before you can submit your labels to TTB (if required). In some cases we also analyze a sample of the product in our laboratory while reviewing the formula.

Select your commodity, then answer a few questions about your product and we'll tell you whether it needs formula approval:



Distilled Spirits

Start



Malt Beverage (Beer)

Start



Wine/Cider

Start

# Applying for a Formula





# How Do I Apply for Formula Approval?

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## Formulas Online

- Step-by-step guidance
- Data validation checks along the way
- Application status updates via email



## [Formulas Online Customer Page](#)

See webinar presentation: [How to Register and Submit Formulas through Formulas Online](#)



# Formulas Online Submitter Tips

## Before submitting a formula you should:

- Ensure that formula approval is required for your cider/perry product by using the [Formula Tool](#) on TTB's website
- Determine if your cider/perry product is a **Special Natural wine** or **Other than Standard wine**
  - If **Other than Standard wine**, determine the applicable subcategory, such as **Wine Specialty**
- Gather all pertinent information and documents about each ingredient used and your method of manufacture





# FDA Requirements

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FDA has authority over food and ingredient safety

- Approved Food Additives
  - 21 CFR parts 170-186
- Generally Recognized as Safe (GRAS)
  - Traditional use in food prior to 1958
  - Scientific Determination



Traditional medicines/dietary supplements are not necessarily GRAS

Importer/producer is responsible for providing evidence that an ingredient is GRAS

# Supporting Documentation





# Supporting Documentation: Spec Sheets

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- An **Ingredient Specification Sheet** (also called a **Spec Sheet** or technical data sheet) is a document (or copy of a product label) that lists or describes the contents of an ingredient used to make your alcohol beverage product
- Include a **Spec Sheet** for each ingredient that is made from more than one component (excluding compounded flavors)

See [TTB G 2017-3](#) for additional information on **Spec Sheets**, including examples



# Supporting Documentation: Flavor Ingredient Data Sheets

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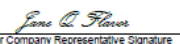
- A **Flavor Ingredient Data Sheet** (also called **FID Sheet** or **FIDS**) is a spreadsheet that includes information about certain ingredients
- Include a **FID Sheet** if you're using a compounded flavor
  - A compounded flavor includes any flavor, cloudifier, or blender that consists of multiple ingredients that are combined to produce a particular taste characteristic

See [TTB G 2017- 4](#) for additional information on **FID Sheets**, including examples



# Flavor Ingredient Data Sheet (FIDS)

- Flavor manufacturer supplies to the producer
- **FID** based on exchange between flavor producer and TTB Nonbeverage Laboratory
- It lists concentration of limited ingredients in PPM
- Lists any colors used in flavor
- States alcohol content of flavor
- This information, combined with the use rate, determines classification of flavor

Flavor Ingredient Data Sheet				
Flavor Producer Information				
TTB Co. Code: <u>FLRUS</u>	Date: <u>1/1/2017</u>			
Company Name: <u>Flavors-R-Us LLC</u>	Contact Person: <u>Jane Q. Flavor</u>			
Address: <u>123 Nonexistent Street</u>	Phone: <u>202-555-5555</u>			
<u>Any City, State USA 00000</u>	Fax: <u>202-555-5554</u>			
<b>Check Appropriate Box:</b>				
Flavor Name: <u>Natural Poppin' Pecan Supreme</u>	Approved for Drawback (DrB)	<input type="checkbox"/>		
TTB Drawback Number: <u>123456</u>	Approved as No Action (N/A)	<input checked="" type="checkbox"/>		
Alcohol Range by Volume: <u>50.0 - 54.0</u>	Fit for Beverage Purposes (Fit)	<input type="checkbox"/>		
Flavor Product Number: <u>7891011</u>	Submitted for TTB Approval	<input type="checkbox"/>		
	Not Yet Submitted for TTB Approval	<input type="checkbox"/>		
Classification				
Natural <input checked="" type="checkbox"/>	N&A ≤ 0.1% Topnote <input type="checkbox"/>	N&A > 0.1% Topnote <input type="checkbox"/>	Artificial <input type="checkbox"/>	Non-Flavor <input type="checkbox"/>
Total Artificial Flavor Content: _____ ppm (Excluding Synthetic Vanillin, Ethyl Vanillin, Synthetic Maltol, and Ethyl Maltol)				
Flavor Components				
TTB/FDA Limited Ingredients	TTB/FDA Limitation in Finished Product	Amount of Additive or Agent Present in Flavor	Maximum Use Rate	Coloring Additives and Other Additives that Affect the Beverage Label (check or list label ingredients that affect the beverage label)
1. Synthetic Vanillin	40.0 ppm	_____ ppm	- %	1. FD&C Yellow #5 <input type="checkbox"/>
2. Ethyl Vanillin	16.0 ppm	_____ ppm	- %	2. FD&C Yellow #6 <input type="checkbox"/>
3. Synthetic Maltol	250.0 ppm	_____ ppm	- %	3. FD&C Blue #1 <input type="checkbox"/>
4. Ethyl Maltol	100.0 ppm	_____ ppm	- %	4. FD&C Blue #2 <input type="checkbox"/>
5. Ester Gum	100.0 ppm	_____ ppm	- %	5. FD&C Green #3 <input type="checkbox"/>
6. BVO	15.0 ppm	_____ ppm	- %	6. FD&C Red #40 <input type="checkbox"/>
7. Sodium Benzoate	1,000.0 ppm	5,000 ppm	20.00 %	7. Grapeskin Extract <input type="checkbox"/>
8. Gum Arabic/Acacia	200,000.0 ppm	_____ ppm	- %	8. Caramel Color <input checked="" type="checkbox"/>
9. Propylene Glycol	50,000.0 ppm	10,000 ppm	NO LIMIT %	9. Annatto <input type="checkbox"/>
10. BHA	(≤0.5% Essential Oil)	<input type="checkbox"/> check if contained	- %	10. Elderberry Extract <input type="checkbox"/>
11. Acetic Acid	1,500.0 ppm	_____ ppm	- %	11. Beet Extract <input type="checkbox"/>
12. _____	_____ ppm	_____ ppm	- %	12. Oak Extract <input type="checkbox"/>
13. _____	_____ ppm	_____ ppm	- %	13. Carmine/ Cochineal Extract <input type="checkbox"/>
14. _____	_____ ppm	_____ ppm	- %	14. _____ <input type="checkbox"/>
15. Total Vanillin	40.0 ppm	- ppm	- %	15. _____ <input type="checkbox"/>
16. Total Maltol	250.0 ppm	- ppm	- %	
Confidential Limited Ingredients Not Shown (CLI)				
Check if contained in formula <input type="checkbox"/> Check if CLI was previously submitted <input type="checkbox"/>				
Beverage Manufacturer / Importer: _____				
Formula # / Serial #: _____				
 Title: <u>Supervisory Chemist</u> Date: <u>30-Sep-17</u> Flavor Company Representative Signature				



# TTB Limited Ingredients

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There are 4 artificial flavor materials that TTB allows to be present at certain levels in alcoholic beverages without affecting the label declaration:

- Synthetic maltol
- Ethyl maltol
- Synthetic vanillin
- Ethyl vanillin

If these limits are exceeded, a “natural flavor” is treated as an “artificial flavor” in the product



# Supporting Documentation: Limited Ingredient Calculation Worksheets

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- A **Limited Ingredient Calculation Worksheet** is used to calculate the total amounts of ingredients that have limits on their use per TTB and FDA requirements
- Submit the worksheet for products containing one or more compounded flavors

See [TTB G 2017- 6](#) for additional information on **Limited Ingredient Calculation Worksheets**, including examples



# Top 5 Reasons Wine Formulas are Returned for Correction

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- Ingredient Spec Sheet is missing
- FID Sheet is missing
- Clarification needed on a Specific Ingredient
- Ingredient quantity information is missing
- Limited Ingredient Calculation Worksheet is missing

# Example Formula





# Example Formula

TTBONLINE.GOV  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU  
U.S. DEPARTMENT OF THE TREASURY

Formulas Online  
COLAS Home Text Menu My Profile Help Contact Us Log Off

New View Company

Submissions Search Advanced Search

## Beverage

Informational Messages

- Your submission was successfully saved as a draft. It will not be forwarded to TTB for review until you submit. If it remains a draft for over 30 days, it will be automatically deleted.

Main Formula Samples Results Company Comments Docs/Links Workflow Needs Correction History

Copy as New Print Comment Upload Close Historical

Expedite  Paper Submission Note:

Submission ID: 1234925 Date Submitted:

Status: Draft Attachment ID: 1536546 Disposition:

Product Information Class: OTHER THAN STANDARD WINE Type: WINE SPECIALTY Product Name: WN Example # 1 [Change Product Information](#)

Definition

What does TTB look for?

### 1 Measurement

Type:  Percentage  Volume/Weight Units:  English  Metric

### 2 Yield Summary

Total Yield:  x

Alcohol Content of Finished Product:  -  % by Volume

Example available at: <https://www.ttb.gov/formulation/wine-example-formulas>



# Example Formula

## 3 Ingredients List

List ALL ingredients to be used in formulating a batch of the product. Please enter the ingredients in production order.


[Ingredient List Examples](#)

▶ Grape juice	950.0 - 975.0 gal.		Fermentable Ingredient	
▶ Pure dry sugar	150.0 - 225.0 lb.		Fermentable Ingredient	
▶ Nutmeg	2.0 - 2.5 c.		Flavor (Natural)	
▶ Natural Blablar Blueberryflavor	1.0 - 1.25 gal.	TTB Company Code: WL5 TTB Drawback #: 19	Flavor (Compounded)	
▶ Natural Jablanica Mint flavor	1.0 - 5.0 gal.	TTB Company Code: WL5 TTB Drawback #: 3	Flavor (Compounded)	
▶ Natural and Artificial Pineapple Flavor	0.5 - 2.0 gal.	TTB Company Code: WL5 TTB Drawback #: 55	Flavor (Compounded)	
▶ Natural and Artificial Balkan Coffee flavor	1.5 - 2.0 gal.	TTB Company Code: WL5 TTB Drawback #: 1	Flavor (Compounded)	
▶ Yeast EC 118	60.0 - 70.0 oz.		Other	
▶ Magnesium sulfate	30.0 - 50.0 oz.		Other	
▶ Chitosan	10.0 - 15.0 oz.		Other	
▶ Potassium meta-bisulfite	10.0 - 35.0 oz.		Other	
▶ St. Johnathan's - The Sweetener with Heart	1.0 - 5.0 gal.		Other	
▶ FD&C Green #3	5.0 - 10.0 oz.		Color	
▶ Water	10.0 - 150.0 gal.		Other	

[+Add Ingredient...](#) [Which category should I choose?](#)



# Example Formula

Water 10.0 - 150.0 gal. Other 

[+Add Ingredient...](#) [Which category should I choose?](#)

## 4 Method of Manufacture

Describe in sequence each step used to produce this product.  
This can be done in a format similar to a recipe, for instance providing the sequence of steps in either a list or paragraph format to describe how your product is made.  
See [Method of Manufacture Examples](#) for some indications of the level of detail that TTB looks for when evaluating formula submissions.

Description:

1.) Mix grape juice, pure dry sugar, and water to a sugar density of 23 degrees Brix.  
2.) Add Yeast and begin fermentation. Add Magnesium sulfate as yeast nutrient.  
3.) Measure post fermentation Brix level. Planned target range between 1.5 and 3.0 degrees Brix.  
4.) Blend all flavors into base wine.  
5.) Add St. Jonhathan's sweetener.  
6.) Add certified color FD&C Green #3.  
7.) Treat wine with Chitosan as fining agent. The amount used will not exceed 10 grams per 100 liters of wine.  
8.) Test Ph level and treat wine with Potassium metabisulfite, use rate no greater than .06%

Method of Manufacture Documents

TYPE	NAME	DATE	ACTION
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[Add Attachment](#)

[« Previous](#) [Save as Draft](#) [Validate](#) [Next »](#)

# Tax Considerations





# Tax Classes Under the IRC

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- For tax purposes, the IRC subdivides wine into several different tax classes
- Depending how cider or perry products are made, they may not be eligible for the Hard Cider Tax Rate
- In general, the tax classification of cider and perry products is determined by:
  - Alcohol content
  - Level and origin of carbon dioxide
  - Ingredients used



# Hard Cider Tax Class

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## Only products that meet the following definition are eligible for the Hard Cider Tax Rate:

- Contains not more than .64 gram of CO<sub>2</sub> per 100 mL
- Derived primarily from apples/pears or apple/pear concentrate and water
- Contains no fruit product or fruit flavoring other than apple or pear
  - Note: Although citrus zest is considered a spice in formulas, it is a **fruit product** and will disqualify products from the hard cider tax rate!**
- Contains at least 0.5% and less than 8.5% alcohol by volume

Other wines labeled as cider or perry that do not fit the definition above are taxed at one of the other wine tax rates



# Cider/Perry Products Eligible for the Hard Cider Tax Rate

These are examples of cider/perry products that are eligible for the Hard Cider tax rate:

<b>Wine:</b>	<b>Tax Class</b>
8.4% ABV Apple Cider	Hard Cider
8.4% ABV (Pear) Perry	Hard Cider
6% ABV Apple-Cinnamon Cider	Hard Cider
8% ABV Carbonated Apple-Pear Wine/CO <sub>2</sub> level of .62gCO <sub>2</sub> /100 mL	Hard Cider
8% ABV Sparkling Perry/CO <sub>2</sub> level of .62g/100 mL	Hard Cider



# Hard Cider Tax Class

Tax Classes	Wines Gallons Per Calendar Year				
	Tax Rate per Wine Gallon	First 30,000 (6.2¢ credit)	Over 30,000 up to 130,000 (5.6¢ credit)	Over 130,000 up to 750,000 (3.3¢ credit)	Over 750,000
<b>Hard Cider</b>					
No more than 0.64g CO <sub>2</sub> /100mL; derived primarily from apples/pears or apple/pear juice concentrate and water; containing no other fruit product or fruit flavoring other than apple/pear; and containing at least 0.5% and less than (not equal to) 8.5% alcohol by volume	\$0.226	\$0.164	\$0.17	\$0.193	\$0.226



# Still Wines Tax Class

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Cider products not eligible for the Hard Cider Tax Class, with 0.392g CO<sub>2</sub>/100mL or less, are taxed as still wines.

These are examples of cider products are taxed as still wines:

Product:	Tax Class
15% ABV Apple Cider	Still wine not over 16%
9% ABV Pear Perry	Still wine not over 16%
6% ABV Apple-Raspberry Cider	Still wine not over 16%



# Tax Rates that May Apply to Cider Products

Tax Classes	Wines Gallons Per Calendar Year				
	Tax Rate per Wine Gallon	First 30,000 (\$1 credit)	Over 30,000 up to 130,000 (\$0.90 credit)	Over 130,000 up to 750,000 (\$0.535 credit)	Over 750,000
<b>Still Wines</b>					
16% and under alcohol by volume (0.392g CO <sub>2</sub> /100mL or less)	\$1.07	\$0.07	\$0.17	\$0.535	\$1.07
Over 16 - 21% alcohol by volume (0.392g CO <sub>2</sub> /100mL or less)	\$1.57	\$0.57	\$0.67	\$1.035	\$1.57
Over 21 - 24% alcohol by volume (0.392g CO <sub>2</sub> /100mL or less)	\$3.15	\$2.15	\$2.25	\$2.615	\$3.15



# Artificially Carbonated & Sparkling Wine Tax Classes

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Cider products not eligible for the Hard Cider Tax Class with more than 0.392g CO<sub>2</sub>/100mL are taxed as an artificially carbonated wine or sparkling wine, depending on the method of carbonation.

- **Artificially Carbonated Wine:** Over 0.392g CO<sub>2</sub>/100mL - Obtains its effervescence through the artificial injection of CO<sub>2</sub>
- **Sparkling Wine:** Over 0.392g CO<sub>2</sub>/100mL - CO<sub>2</sub> results solely from secondary fermentation within a closed container, tank, or bottle



# Artificially Carbonated & Sparkling Wine Tax Classes

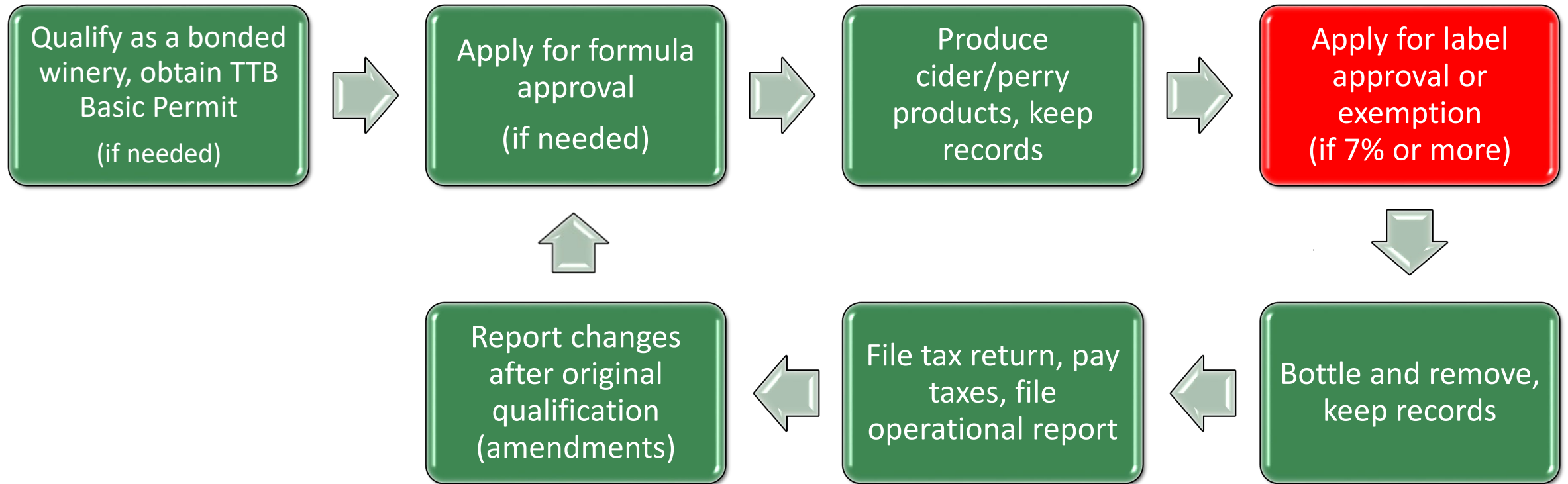
Tax Classes	Wines Gallons Per Calendar Year				
	Tax Rate per Wine Gallon	First 30,000 (\$1 credit)	Over 30,000 up to 130,000 (\$0.90 credit)	Over 130,000 up to 750,000 (\$0.535 credit)	Over 750,000
<b>Artificially Carbonated Wine</b>					
Over 0.392g CO <sub>2</sub> /100mL - injected or otherwise added	\$3.30	\$2.30	\$2.40	\$2.765	\$3.30
<b>Sparkling Wine</b>					
Over 0.392g CO <sub>2</sub> /100mL - naturally occurring	\$3.40	\$2.40	\$2.50	\$2.865	\$3.40

# Labeling Considerations





# Typical TTB Touchpoints for Cider Industry Members





# FAA Act Requirements for Wine

- Federal Alcohol Administration Act (FAA Act) defines wine as having from 7% to 24% alcohol by volume
- As a result, not all cider/perry products are regulated under the FAA Act
- The implementing regulations (27 CFR) cover issues such as:
  - Labeling
  - Certificates of Label Approval (COLA)
  - Qualification (Basic Permit)
  - Advertising
  - Trade Practices
  - Labeling Proceedings

**The FAA regulations only apply if ALC. BY VOL. is 7% or more, and product is sold interstate**

27 CFR parts [1](#), [4](#), [6](#), [8](#), [10](#), [11](#), and [13](#)



# When is a COLA Required?

## 7% or More

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- Applies only to cider/perry products that contain 7% or more alcohol by volume
- Only required if the cider/perry product will be shipped in or otherwise introduced into interstate or foreign commerce [27 CFR 4.50\(a\)](#)
- The bottler/packer must get a COLA before bottling/packing the product



# Mandatory Label Information

## 7% or More

### Class and Type

- Must appear on brand label
- Must use the class, type or other designations found in the standards of identity (SOI) [27 CFR part 4 Subpart H](#)
- If no SOI applies, must use a truthful and adequate statement of composition (wine specialty products)

[27 CFR 4.32\(a\)\(2\)](#), [27 CFR 4.34\(a\)](#)



# Class and Type

## 7% or More

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### Class

- In the standards of identity, the broad category “wine” is divided into 9 classes, including “Class 5: Fruit Wine” [27 CFR 4.21\(e\)](#)

### Type

- Most of the classes include specifically defined types of wine
- “Cider,” “Perry,” and “Carbonated Cider” are examples of specific types defined under “Class 5: Fruit Wine”



# To be Labeled Simply ‘Cider,’ ‘Hard Cider,’ ‘Apple Cider’ 7% or More

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The product must be:

- Produced by the normal alcoholic fermentation of the juice of sound, ripe apples, and
- Derived wholly (except sugar, water, or added alcohol) from apples

May also be labeled “Apple Wine”

27 CFR 4.21(e)(5)



# Effervescent Designations

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Cider or Perry that is made effervescent by carbon dioxide at a level of over 0.392 gram per 100mL must be labeled as “sparkling” or “carbonated,” depending on the method used to produce effervescence

- **Sparkling** cider/perry: CO<sub>2</sub> results solely from secondary fermentation within a closed container, tank, or bottle
- **Carbonated** cider/perry: Obtains its effervescence through the artificial injection of CO<sub>2</sub>

27 CFR 4.21(e)(5) or 4.34(a)



# What Can't be Designated Simply 'Cider' or 'Perry'?

7% or More

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Any wine that does not meet those standards of identity, including:

- Any cider or perry product to which excess sugar or water have been added
- Any wine made with fruits other than 100% apples or pears, respectively
- Any cider or perry product to which spices, flavoring or coloring materials have been added

27 CFR 4.21(e)(5) or 4.34(a)



# What Can't be Designated Simply 'Cider' or 'Perry'?

7% or More

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The following wines, which are eligible for the Hard Cider Tax Rate, may not be labeled simply “Cider,” “Hard Cider” or “Perry”

- Made from a blend of apples and pears
- Made with coloring, spices, or other eligible flavoring materials
- Contains 0.392 g/ 100mL or more of CO<sub>2</sub>

27 CFR 4.21(e)(5) or 4.34(a)



# Fermenting Two Kinds of Fruit Juice 7% or More

- Must be designated with a truthful and adequate statement of composition such as "*apple-blueberry wine*" or "*blueberry cider*"
- The designation "*fruit wine*" may appear in direct conjunction with the statement of composition

***Does not require formula approval***

[27 CFR 4.21\(e\)\(5\)](#)





# Blending Two Kinds of Fruit Wine

## 7% or More

- Must be designated with a statement of composition, such as "*apple wine - blueberry wine*" or "*cider – blueberry wine*"
- "*Fruit wine*" may appear in direct conjunction with the statement of composition
- May also be labeled with a fanciful name such as "*Blueberry Apple Delight*"

***Requires formula approval***

27 CFR 4.34(a)



*Mia*

Fanciful name

Blueberry Apple Delight  
Blueberry Wine - Cider

8% alc./vol. 750ml



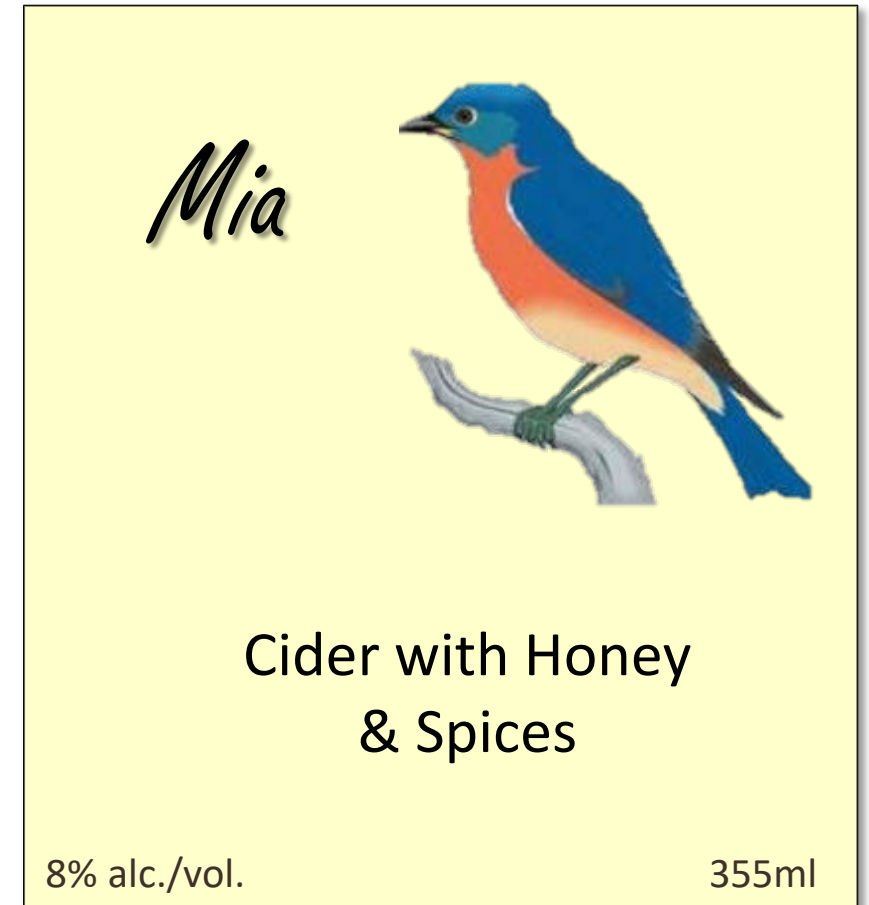
# Added Honey, Spices, Natural or Artificial Flavors

## 7% or More

- Must be designated with a statement of composition, such as "*cider with artificial and natural blueberry flavors*" or "*apple cider with honey and spices*"
- May also use a fanciful name but it must not be misleading as to the identity of the product
  - The fanciful name and statement of composition must be the same size and font and must appear together on the Brand Label

***Requires formula approval***

[27 CFR 4.34\(a\)](#)





# Added Distilled Spirits 7% or More

- A formula is required only when made with distilled spirits derived from a different fruit than the product was fermented from
- Must be designated with a statement of composition that would follow the SOC given on the formula results tab.
- May only be stated **IF** it is also listed in the labeling instructions of said formula

***Requires formula approval***

[27 CFR 4.34\(a\)](#)

*Mia*

Cider with grape neutral  
spirits

8% alc./vol. 355ml



# Formula Resources

## Cider Resources

### Alcohol Beverage Formula Approval Guidance

<https://www.ttb.gov/formulation>

### Does my Wine/Cider Require a Formula?

<https://www.ttb.gov/formulation/do-i-need-a-formula-wine>

### Flavor Ingredient Data Sheet: Guidance and Examples

[Flavor Ingredient Data Sheet: Guidance and Examples](#)

### Determine if and How Ingredients May be Used

<https://www.ttb.gov/formulation/determining-if-and-how-ingredients-may-be-used-in-your-beverage>

### Ingredient Specification Sheet: Guidance and Examples

<https://www.ttb.gov/formulation/ingredient-specification-sheet-guidance-and-examples>

### Limited Ingredient Calculation Worksheet: Guidance and Examples

<https://www.ttb.gov/formulation/limited-ingredient-calculation-worksheet-guidance-and-examples>

### Formulas Online Customer Page

<https://www.ttb.gov/formulation/customer-support>

### Processing Times for Beverage Alcohol Formulas

<https://www.ttb.gov/formulation/fonl-processing-times>



# Labeling Resources

## Cider Resources

### Wine/Cider Labeling

<https://www.ttb.gov/wine/labeling>

### Anatomy of a Wine Label

<https://www.ttb.gov/wine/anatomy-of-a-label>

### Cider Resources

<https://www.ttb.gov/cider/cider-resources>

### Cider FAQs

<https://www.ttb.gov/faqs/alcohol#Cider>

### COLAs Online Customer Page

<https://www.ttb.gov/labeling/colas>

### Allowable Revisions to Approved Labels

[www.ttb.gov/labeling/allowable-revisions](http://www.ttb.gov/labeling/allowable-revisions)

### Processing Times for Label Applications

<https://www.ttb.gov/labeling/processing-times>

### Labeling Laws and Regulations

[www.ttb.gov/labeling/laws-and-regulations](http://www.ttb.gov/labeling/laws-and-regulations)



# Contact Us

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## Questions?

**Contact the Alcohol Labeling and Formulation Division at:**

- Toll Free at 866-927-ALFD (2533), OR
- Use our [Alcohol Labeling and Formulation Division \(ALFD\) Contact Form](#)

**Representatives are Available:**

8 a.m. to 4:30 p.m. ET Monday - Friday (except on federal holidays)

Please take a few minutes to provide feedback on this session:

<https://www.ttb.gov/survey>





# Common FAQs

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- **Can I add flavoring materials, such as honey, spices, natural flavors, or artificial flavors, to my cider?**

If you add flavoring materials to apple wine, the resulting product may be a special natural wine or an "other than standard" wine under the Internal Revenue Code (IRC), depending on how it is formulated. A proprietor of wine premises must obtain formula approval before producing either type of wine, even if the wine has less than 7 percent alcohol by volume.

- **What is the difference between "sparkling" cider and "carbonated" cider?**

A "sparkling wine" is made effervescent (containing more than 0.392 grams of carbon dioxide per 100 milliliters of wine) by carbon dioxide resulting solely from the secondary fermentation of the wine within a closed container, tank or bottle. A sparkling cider must be labeled either as "sparkling cider" or "sparkling apple wine." A wine made effervescent in any other way (such as injection of carbon dioxide) is considered artificially carbonated, and must be labeled as "carbonated" (for example, "carbonated cider" or "carbonated apple wine").



# Common FAQs

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- **If I add artificial raspberry flavor to my cider, which has an alcohol content of 6 percent alcohol by volume. Does the addition of this flavor affect the cider's eligibility for the hard cider tax rate?**

Yes. Because the IRC provides that the hard cider tax rate under 26 U.S.C. 5041(b)(6) is not available to wines that contain a fruit product other than apple, a cider containing either natural or artificial fruit flavors (other than apple flavors) is not eligible for the hard cider tax rate of 22.6¢ per gallon. Instead, a fruit-flavored cider would be taxed at the appropriate wine excise tax rate. Please note that non-fruit flavors such as spices or honey would not affect a cider's eligibility for the hard cider tax rate. You will need formula approval for this product because flavors have been added.