

WINE 127.2 Course Outline as of Fall 2023**CATALOG INFORMATION**

Dept and Nbr: WINE 127.2 Title: WINERY COMPLIANCE PART 2

Full Title: Winery Compliance - Required Recordkeeping and Reporting

Last Reviewed: 9/10/2018

| Units | | Course Hours per Week | | Nbr of Weeks | Course Hours Total | |
|---------|------|-----------------------|------|--------------|--------------------|-------|
| Maximum | 1.50 | Lecture Scheduled | 1.50 | 17.5 | Lecture Scheduled | 26.25 |
| Minimum | 1.50 | Lab Scheduled | 0 | 4 | Lab Scheduled | 0 |
| | | Contact DHR | 0 | | Contact DHR | 0 |
| | | Contact Total | 1.50 | | Contact Total | 26.25 |
| | | Non-contact DHR | 0 | | Non-contact DHR | 0 |

Total Out of Class Hours: 52.50

Total Student Learning Hours: 78.75

Title 5 Category: AA Degree Applicable

Grading: Grade or P/NP

Repeatability: 00 - Two Repeats if Grade was D, F, NC, or NP

Also Listed As:

Formerly:

Catalog Description:

The course will cover the records and reports that US wineries are required to maintain and file. Information covered will include review of the different winemaking record types & the required reports. Primary focus will be on federal Alcohol and Tobacco Tax and Trade Bureau (TTB) requirements but will also cover California reporting requirements for Alcohol and Beverage Control (ABC); Board of Equalization (BOE); and California Department of Food and Agriculture (CDFA).

Prerequisites/Corequisites:**Recommended Preparation:**

Eligibility for ENGL 1A or equivalent

Limits on Enrollment:**Schedule of Classes Information:**

Description: The course will cover the records and reports that US wineries are required to maintain and file. Information covered will include review of the different winemaking record types & the required reports. Primary focus will be on federal Alcohol and Tobacco Tax and

Trade Bureau (TTB) requirements but will also cover California reporting requirements for Alcohol and Beverage Control (ABC); Board of Equalization (BOE); and California Department of Food and Agriculture (CDFA). (Grade or P/NP)

Prerequisites/Corequisites:

Recommended: Eligibility for ENGL 1A or equivalent

Limits on Enrollment:

Transfer Credit:

Repeatability: Two Repeats if Grade was D, F, NC, or NP

ARTICULATION, MAJOR, and CERTIFICATION INFORMATION:

| | | | |
|----------------------|----------------------|-------------------|------------------|
| AS Degree: | Area | Effective: | Inactive: |
| CSU GE: | Transfer Area | Effective: | Inactive: |
| IGETC: | Transfer Area | Effective: | Inactive: |
| CSU Transfer: | | Effective: | Inactive: |
| UC Transfer: | | Effective: | Inactive: |

CID:

Certificate/Major Applicable:

Both Certificate and Major Applicable

COURSE CONTENT

Student Learning Outcomes:

At the conclusion of this course, the student should be able to:

1. Have a basic understanding of the federal/state/local required records by type for wineries
2. Have an understanding of the federal/state/local required reports for wineries
3. Be familiar with the common issues that come up in winery audits
4. Understand ways to resolve the common winery audit issues

Objectives:

Upon completion of this course, students will be able to:

1. Assess different winery record types for necessity and audit issues
2. Create an online account on Alcohol and Tobacco Tax and Trade Bureau (TTB) pay.gov website for report filing
3. Fill in a TTB Report of Wine Premise Operations report
4. Complete a TTB excise tax report
5. Assess a wine label for TTB approval requirements
6. Set up a TTB Certificate of Label Approval (COLA) online account
7. Complete a California Board of Equalization (BOE) winegrower tax return report

Topics and Scope:

I. Required Records: Grape to Bottle, a Summary of What Records Wineries are Required to Maintain

A. Summary by government agency: Alcohol and Tobacco Tax and Trade Bureau (TTB)/Alcoholic Beverage Control (ABC)/California Department of Food and Agriculture

(CDFA)

- B. Beginning: receipt of grapes, juice, bulk or bottled wine
- C. Fermentation
- D. Post fermentation: "produced"
- E. Bulk wine: storage, treatment, blending
- F. Removal: bottling, bulk transfer and taxpaid removal
- G. Review of items that appear in multiple record types

II. Reporting

- A. Required reports: summary by agency: TTB/ABC/CDFA
- B. TTB report: Report of Wine Premise Operations
- C. TTB report: excise tax
- D. TTB report: label approval
- E. ABC: winegrower report and license renewals
- F. CDFA: Grape Crush Report
- G. BOE: winegrower tax return
- H. Review of items that appear in multiple reports
- I. How and when each report is filed based on winery details

III. Assess Winemaking Records for Potential Audit Issues

IV. Assess Reports for Potential Audit Issues

Assignment:

1. Create records: weigh tags, work orders and bills of lading
2. Quiz: review completed record examples to assess for errors
3. Create sample required TTB reports: 5120.17 and excise tax
4. Quiz: TTB 5120.17 and excise tax report
5. Create wine labels from wine blend summaries
6. Quiz: wine label review
7. Perform audit style review of a sample wine label and its records
8. Assess wine labels for meeting TTB label approval requirements
9. Final exam

Methods of Evaluation/Basis of Grade:

Writing: Assessment tools that demonstrate writing skills and/or require students to select, organize and explain ideas in writing.

Perform audit style review of a sample wine label and its records
Create sample of required TTB reports: 5120.17 and excise tax

Writing
5 - 20%

Problem Solving: Assessment tools, other than exams, that demonstrate competence in computational or non-computational problem solving skills.

Create records: weigh tags, work orders and bills of lading
Create wine labels from wine blend summaries
Assess wine labels for meeting TTB label approval requirements

Problem solving
20 - 50%

Skill Demonstrations: All skill-based and physical demonstrations used for assessment purposes including skill performance exams.

None

Skill Demonstrations
0 - 0%

Exams: All forms of formal testing, other than skill performance exams.

Quizzes and final exam

Exams
30 - 70%

Other: Includes any assessment tools that do not logically fit into the above categories.

None

Other Category
0 - 0%

Representative Textbooks and Materials:
Instructor prepared materials