

Factors to Consider Before Choosing an Alcohol Base

	SUGAR BREW	NEUTRAL MALT (NMB)	GRAIN NEUTRAL SPIRIT (GNS)	WINE
Flavor Profile	Slightly cleaner flavor than NMB. Advanced yeast selection and filtration can be used to reduce unwanted flavor components.	Slightly more fermentation byproducts that may require filtration, masking, or back sweetening.	Gold standard for clean, NMB that does not require filtration, back sweetening, or masking.	Wine or citrus flavor that can be enhanced or downplayed.
Taxes	Taxed same as NMB Less than GNS	Taxed same as Sugar Brew Less than GNS	Taxed at higher rate than Sugar Brew & NMB	Taxed lower than GNS but higher than Sugar Brew or NMB
ABV	12-14%	16-18%	95%	11-12%
Regulating Body	TTB for Formula Approval FDA for Labeling & Advertising (with some labeling requirements under TTB Regulation 25.142)	TTB	TTB	TTB Only for Wine over 7% ABV TTB & FDA for Wine under 7% ABV (TTB for Formula Approval Only). FDA for Labeling & Advertising.)
COLA Required	✗	✓	✓	✓ Wine over 7% ABV ✗ Wine under 7% ABV
Gluten Free	✓	✓ But only if made with sorghum. Can be labeled as "[Processed or Treated or Crafted] to remove gluten" if applicable.	✓	✓
Calories Required on Label	✓	✗	✗	✓ Wine over 7% ABV ✗ Wine under 7% ABV



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