(ii) Removed without payment of tax for export or for use as supplies on vessels and aircraft;
(iii) Removed without payment of tax for use in research, development, or testing; and
(iv) Removed for consumption or sale.

(2) Brewers filing quarterly tax returns. For brewers filing tax returns and remitting taxes quarterly under § 25.164(c)(2), the penal sum of the brewer’s bond must be equal to 29 percent of the maximum amount of tax calculated at the rates prescribed by law which the brewer will become liable to pay during a calendar year during the period of the bond on beer:
(i) Removed for transfer to the brewery from other breweries owned by the same brewer;
(ii) Removed without payment of tax for export or for use as supplies on vessels and aircraft;
(iii) Removed without payment of tax for use in research, development, or testing; and
(iv) Removed for consumption or sale.

(b) Concentrate. A brewer who concentrates beer under subpart R of this part shall calculate the penal sum of the bond by computing 10 percent of the amount of tax at the rates prescribed by law, on the maximum quantity of beer used in the production of concentrate during a calendar year. The brewer shall add this amount to the penal sum calculated under paragraph (a) of this section to determine the total penal sum of the brewer’s bond.

(c) Maximum and minimum penal sums. The maximum penal sum of the bond (or total penal sum if original and strengthening bonds are filed) is not to exceed $150,000 when the tax on beer is to be prepaid, or $500,000 when the tax is to be deferred as provided in § 25.164. The minimum penal sum of a bond is $1,000.