OMB No. 1513-0123 (04/30/2027)

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

1. Serial No.

APPLICATION, PERMIT, AND REPORT- DISTILLED SPIRITS PRODUCTS (Puerto Rico)

(Prepare in Quintuplicate. See instructions below.)

PART I APPLICATION

TO THE SECRETARY OF THE TREASURY OF PUERTO RICO

Application is hereby made for a permit to compute the tax on, taxpay, and withdraw for shipment to the United States, the following described liquors or articles made with distilled spirits:

2. DESCRIPTION OF LIQUORS OR ARTICLES MADE WITH DISTILLED SPIRITS

MANUFACTURED BY			FORMULA (If any)			CONTENTS	
NAME (a)	LOCATION (b)	SERIAL NUMBERS OF PACKAGES (c)	FORM NUMBER (d)	SERIAL NUMBER (IF ANY) (e)	DATE APPROVED (f)	PROOF (g)	PROOF GALLONS (h)

3. TO BE RELEASED FROM

- ☐ DISTILLER'S BONDED WAREHOUSE
- ☐ RECTIFIER'S BONDED WAREHOUSE
- ☐ PUBLIC BONDED WAREHOUSE
- ☐ BONDED PROCESSING ROOM NO.

3a. OPERATED BY:

3b. LOCATED AT:

4. CHECK APPLICABLE BOX

4a. ☐ I have on file with the District Director, Alcohol and Tobacco Tax and Trade Bureau (TTB), a good and sufficient bond, TTB F 5110.50, and desire to withdraw the liquors or articles made with distilled spirits on computation, but before payment, of the tax.

4b. ☐ I desire to prepay the computed tax before withdrawal of the liquors or articles made with distilled spirits.

4c. ☐ I desire to withdraw liquors or articles on computation, but before payment, of the tax. I am not required to hold a bond for the withdrawal because I was liable for not more than $50,000 in taxes in the preceding calendar year, I reasonably expect to be liable for not more than $50,000 during the current calendar year, and this form does not cover any shipment of liquors or articles made with distilled spirits for industrial use.

5. DATE	6. NAME OF APPLICANT	6a. BY *(Signature and capacity)*

PART II — PERMIT TO COMPUTE TAX

TO COMMONWEALTH INTERNAL REVENUE AGENT

7. Permit is hereby granted to the above-named applicant to compute the tax on the liquors or articles made with distilled spirits described in Part I, and to:

☐ Defer payment of the computed tax ☐ Prepay the computed tax

8. DATE	9. SECRETARY	9a. BY *(Signature and official title)*

PART III — COMPUTATION OF TAX AND STATEMENT OF TAX PAYMENT

To ☐ CHIEF, PUERTO RICO OPERATIONS *(if the computed tax is to be prepaid)*

☐ COMMONWEALTH INTERNAL REVENUE AGENT *(if the computed tax is to be deferred)*

10. TOTAL PROOF GALLONS	11. TOTAL DISTILLED SPIRITS TAX

12. CHECK APPLICABLE BOX

12a. ☐ TTB F 5000.25, with remittance in full for the total amount of the above tax, is transmitted herewith.

12b. ☐ I agree to pay, as required by law and regulations, the total amount of tax shown in item 11 and I declare, under the penalties of perjury, that I am not in default in any payment of tax chargeable against my bond, TTB F 5110.50, and that such bond is in the maximum penal sum, or is sufficient to cover that amount in addition to all other amounts chargeable against such bond.

12c. ☐ I agree to pay, as required by law and regulations, the total amount of tax shown in item 11 and I declare, under penalties of perjury, that I was liable for not more than $50,000 in taxes in the preceding calendar year, reasonably expect to be liable for not more than $50,000 during the current calendar year, and am not using this form for any shipment of distilled spirits for industrial use or articles made with distilled spirits for industrial use.

13. DATE	14. NAME OF APPLICANT	14a. BY *(Signature and capacity)*

PART IV — REPORT OF PREPAID TAXES

TO THE COMMONWEALTH INTERNAL REVENUE AGENT

TTB F 5000.25, with remittance in the full amount of the tax shown in Part III, has been received.

15. DATE	16. CHIEF, PUERTO RICO OPERATIONS	16a. BY (Signature and official title)

PART V — REPORT OF RELEASE

TO THE SECRETARY OF THE TREASURY OF PUERTO RICO

17. CHECK APPLICABLE BOX

17a. ☐ TTB F 5000.25, with remittance in full, has been received by the Chief, Puerto Rico Operations.

17b. ☐ The applicant has on file a good and sufficient bond covering the taxes described in Part III; therefore, the liquors or articles made with distilled spirits described in Part I have been released.

17c. ☐ The applicant is not required to hold a bond because the applicant has declared that the applicant was liable for not more than $50,000 in taxes in the preceding calendar year, reasonably expects to be liable for not more than $50,000 during the current calendar year, and is not using this form for any shipment of distilled spirits for industrial use or articles made with distilled spirits for industrial use.

18. DATE	19. REVENUE AGENT

INSTRUCTIONS

GENERAL. The applicant must prepare their form in quintuplicate. Forms must be serially numbered, beginning with "1" each calendar year, and running consecutively thereafter to the end of the year. The serial number must be prefixed by the last two digits of the year, e.g., "10-1."

2. PART I. After executing Part I, the applicant must forward all copies of the form to the Secretary of the Treasury of Puerto Rico.

3. PART II. After executing the permit in Part II, the Secretary must retain one copy for his/her files and forward the original and remaining copies to the revenue agent at the premises where the liquors or articles are stored. The revenue agent must gauge the liquors or articles, make a report of this gauge, and deliver all copies of this form and TTB F 5000.25 to the applicant.

4. PART III (a) PREPAYMENT. If the tax is to be prepaid, the applicant must so indicate in Part III. On executing Part III, the applicant must prepare TTB F 5000.25 in accordance with the instructions thereon, and send all copies of this form, all copies of TTB F 5000.25, and the full amount of the tax, to the Chief, Puerto Rico Operations, TTB.

(b) DEFERRED PAYMENT. If the tax is to be deferred, the applicant must, after executing his/her agreement to pay in Part III, deliver all copies of this form and all copies of TTB F 5000.25 to the revenue agent.

5. PART IV. This part must be dated and signed by the Chief, Puerto Rico Operations, TTB, if the tax is prepaid. They must then forward one copy of TTB F 5000.25, to the Secretary, and four copies of this form and the gauge report, if any, to the revenue agent, and retain the original of each form for his/her files.

6. PART V. This part must be executed by the revenue agent after determining that the applicant has proper bond coverage, or, in the case of prepayment, on receipt of this form from the Chief, Puerto Rico Operations reporting his/her receipt of TTB F 5000.25 with remittance in full. The revenue agent must then forward one copy of this form and the gauge report, if any, to the Insular Liquor Bureau, and one copy of each to the District Revenue Agent (Commonwealth of Puerto Rico), deliver one copy of each to the applicants, and retain one copy of each for their files.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The information collection is used to determine the eligibility of the person to compute the tax on, taxpay, and withdraw liquors or articles made with distilled spirits. The information is mandatory by statute (26 U.S.C. 7652).

The estimated average burden associated with this information collection is 1 hour per respondent or recordkeeper depending on the individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005. **DO NOT SEND COMPLETED FORMS TO THIS ADDRESS.**

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB Control Number.