

**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**  
**APPLICATION, PERMIT, AND REPORT- WINE AND BEER**  
(Puerto Rico)  
*Prepare in quintuplicate. - See instructions below.*

1. SERIAL NO.

**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 wine or beer:

**2. DESCRIPTION OF WINE OR BEER**

PRODUCED BY		KIND OF LIQUORS (c)	FORMULA NO. (d)	SERIAL NOS. OF CONTAINERS (e)	QUANTITY			
NAME (a)	LOCATION (b)				WINE		BEER	
					WINE GALLONS (f)	TAXABLE GRADE <sup>1</sup> (g)	WINE GALLONS (h)	BBLS (i)

3. TO BE RELEASED FROM PUBLIC BONDED WAREHOUSE NO.

3a. OPERATED BY:

3b. LOCATED AT:

**4. TO BE RELEASED FOR**

Direct shipment

Bottling without rectification

Rectification and bottling

Rectification and packaging

Use in manufacture of articles

Use in manufacture of liqueurs, cordials, etc.

**5. CHECK APPLICABLE BOX**

5a. I desire to prepay the computed tax before withdrawal of the liquors.

5b. I have on file with the District Director (Investigations), Puerto Rico Operations, Alcohol and Tobacco Tax and Trade Bureau a good and sufficient bond on TTB Form 5120.32 TTB Form 5130.16 and desire to withdraw the liquors on computation, but before payment, of the tax.

5c. I desire to withdraw liquors 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 wine for industrial use.

6. DATE	7. NAME OF APPLICANT	7a. BY (Signature and capacity)
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**PART II - PERMIT TO COMPUTE**

TO THE COMMONWEALTH INTERNAL REVENUE AGENT

8. PERMIT IS HEREBY GRANTED TO - THE ABOVE NAMED APPLICANT TO COMPUTE THE TAX ON THE LIQUORS DESCRIBED IN PART I, AND TO: Prepay the computed tax. Defer payment of the computed tax.

9. DATE	10. SECRETARY	10a. BY (Signature and official title)
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**PART III - COMPUTATION OF TAX AND STATEMENT OF TAX PAYMENT**

11. WINE TAX				12. BEER TAX		
WINE GALLONS (a)	TAXABLE GRADE <sup>1</sup> (b)	RATE OF TAX (c)	AMOUNT OF TAX (d)	BARRELS (a)	RATE OF TAX (b)	AMOUNT OF TAX (c)
			\$			\$
Total Wine Tax →			\$	Total Beer Tax →		\$

TO (Check one)<sup>2</sup> District Director (Investigations), Puerto Rico Operations Commonwealth Internal Revenue Agent

Under the penalties of perjury, I declare that I have examined the above computation of tax and, to the best of my knowledge and belief, this statement of tax liability is true, correct, and accurate.

13. TOTAL AMOUNT OF TAX  
\$**14. CHECK APPLICABLE BOX**

14a. TTB Form 5000.25, with remittance in full for the total amount of the above tax, is transmitted herewith.

14b. I agree to pay, as required by law and regulations, the total amount of tax shown in item 13 and I declare, under the penalties of perjury, that I am not in default in any payment of tax chargeable against my bond, TTB Form 5120.32, TTB Form 5130.16, 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.

14c. I agree to pay, as required by law and regulations, the total amount of tax shown in item 13 and I declare, under penalties of perjury, that 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 am not using this form for any shipment of wine for industrial use.

15. DATE	16. NAME OF APPLICANT	16a. BY (Signature and capacity)
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<sup>1</sup> If champagne or other sparkling wine is being withdrawn, insert "Champ.," or, if artificially carbonated wines are being withdrawn, Insert "Art. Carb." For other wines see 27 CFR 26.93<sup>2</sup> If the computed tax is to be prepaid, check "District Director (Investigations), Puerto Rico Operations;" if the computed tax is to be deferred, check "Revenue Agent."

**PART IV - REPORT OF PREPAID TAXES**

TO COMMONWEALTH INTERNAL REVENUE AGENT

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

18. DATE	19. DISTRICT DIRECTOR (INVESTIGATIONS), PUERTO RICO OPERATIONS	19a. BY <i>(Signature and official title)</i>
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**PART V - REPORT OF RELEASE**

TO THE SECRETARY OF THE TREASURY OF PUERTO RICO

- 20.
- 20a. TTB Form 5000.25, with remittance in full, has been received by the District Director (Investigations), Puerto Rico Operations.
  - 20b. The applicant has on file a good and sufficient bond to cover the taxes described in Part III; therefore, the wine or beer described in Part I has been released for the purpose indicated.
  - 20c. 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 wine for industrial use.

21. DATE	22. REVENUE AGENT
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**INSTRUCTIONS**

- 1. **GENERAL.** The applicant must prepare this 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 calendar year, e.g., "10-1."
- 2. **PART I.** After executing Part I, the applicant must forward all copies of this 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 of this form for his/her files and return the original and remaining copies 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 Form 5000.25, in accordance with the instructions on the form, and send all copies of this form and the original and two copies of TTB Form 5000.25 and remittance in the full amount of the tax, to the District Director (Investigations), Puerto Rico Operations, TTB, Ste 310 Torre Chardon, 350 Carlos Chardon Ave, San Juan, PR 00918.

**(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 to the revenue agent.

5. **PART IV.** This part must be dated and signed by the District Director (Investigations), Puerto Rico Operations, if the tax is prepaid. He/She must then forward one copy of TTB Form 5000.25 to the Secretary, forward one copy of TTB Form 5000.25 and two copies of TTB Form 5100.21 to the revenue agent, and retain the original of TTB Form 5100.21 and TTB Form 5000.25.

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 TTB Form 5100.21 from the District Director (Investigations), Puerto Rico Operations reporting his/her receipt of TTB Form 5000.25 with remittance in full. The revenue agent must then forward one copy of this form to the Insular Liquor Bureau and one copy to the District Revenue Agent (Commonwealth of Puerto Rico), deliver one copy to the applicant, and retain one copy each of this form and TTB Form 5000.25 for his/her 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 wine or beer. The information is mandatory by statute (26 U.S.C. 7652).

The estimated average burden associated with this collection of information is 1 hour per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, N.W., Box 12, Washington, DC 20005.

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.