



DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
550 Main Street, Suite 8002
Cincinnati, Ohio 45202

5020210

EXPORTER (ALCOHOL) INFORMATION

As requested, enclosed is the information and forms in applying for a permit to purchase distilled spirits, malt beverages or wine for exportation. **Please be sure to provide an Email address, when you submit your paperwork, for contact purposes. This will enable us to notify you when we receive your application and possibly process your paperwork more quickly.** Please read the enclosed information before filing any paperwork.

If you wish to apply as an exporter and are not the proprietor of a distilled spirits plant (DSP), bonded wine cellar (BWC) or brewery, you must file an application on TTB Form 5100.24, Application for Basic Permit Under the Federal Alcohol Administration Act, as a wholesaler following the instructions attached to the form.

If the application and/or supporting documents is signed by someone other than those individuals listed in Item 9 on the application, TTB Form 5000.8, Power of Attorney, must be used.

If an individual listed on the application is a citizen of a foreign country, has lived in a foreign country within the last ten years, or has association with a foreign country, please complete the enclosed Personnel Questionnaire, TTB Form 5000.9.

If the premises to be used for this operation are eligible for the National Register of Historic Places, you should not begin construction or remodeling until you have contacted the State Historic Preservation Officer (see enclosed information).

The alcohol regulations can be found on our website www.ttb.gov. Click on "Code of Federal Regulations" under "Laws & Regulations" in the 'Information by Topic' area and select Part 28.

Please provide the information requested in Item 15 of the application and daytime telephone number in the event we need to contact you about your application. If you have any questions, please contact this office at 513-684-3337 or 1-877-882-3277.

Enclosures

Spirits, wine and beer may be exported with or without payment of the applicable Federal excise tax. While someone other than the proprietor of a DSP or BWC may export untaxpaid spirits and wine, **only a qualified brewery can export untaxpaid beer.**

When spirits and wine are exported without payment of tax by someone other than the proprietor of the bonded premises of the DSP or BWC from which the product will be withdrawn, the exporter (wholesaler) must file the following:

- TTB F 5100.25, Specific Export Bond, for one shipment only, or
- TTB F 5100.30, Continuing Export Bond

This bond must be filed in duplicate and in the amount sufficient to cover the excise tax on the maximum amount of spirits or wine to be withdrawn.

- TTB F 5100.11, Withdrawal of Spirits, Specially Denatured Spirits, or Wines for Exportation, completed in Part 1.

This form must be completed in quadruplicate and all copies submitted as an application to TTB. When it is approved, TTB will forward all copies to the DSP or BWC from which the spirits or wine will be exported. Then the exportation can be made.

When taxpaid spirits, wine or beer are exported, the excise tax may be recovered by filing a claim for drawback of tax on the claim form as stated:

Type of Product	Claim Form	Who Must File?
Spirits	TTB Form 5110.30 , Drawback on Distilled Spirits Exported	DSP that bottled spirits being exported

Although the bottler must file the claim, a personal agreement can be made between the exporter and the DSP where the DSP will reimburse the exporter for any excise tax that they paid on the product.

Beer	TTB Form 5130.6 , Drawback on Beer Exported	Brewery
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The brewery can, under a private agreement, reimburse the exporter for the excise tax.

Wine	TTB Form 5120.24 , Drawback on Wines Exported	Exporter
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NEW EXPORTER (ALCOHOL) APPLICATION CHECKLIST

To be filed with the NRC (Cincinnati, Ohio)

- Application for Basic Permit, Form 5100.24
- Signing Authority
- Power of Attorney, Form 5000.8, if necessary
- Personnel Questionnaire, Form 5000.9 (if applicable)
- Statement advising that the premises is covered under the National Historic Preservation Act (if applicable)

To be filed when spirits and wine are exported without payment of tax by someone other than proprietor of bonded premises of DSP or BWC:

- Specific Export Bond (for one shipment only), Form 5100.25, **OR** Continuing Export Bond, Form 5100.30
- Withdrawal of Spirits, Specially Denatured Spirits, or Wines for Exportation, Form 5100.11

To be filed when taxpaid spirits, wine or beer are exported, file claim form:

- Drawback on Distilled Spirits Exported, Form 5110.30
- OR**
- Drawback on Beer Exported, Form 5130.6
- OR**
- Drawback on Wines Exported, Form 5120.24