



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 for your use in applying for a permit to purchase distilled spirits, malt beverages or wine for exportation. 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 Application for Basic Permit Under the Federal Alcohol Administration Act, TTB F 5100.24, as a wholesaler following the instructions attached to the form.

The application and supporting documents must be signed by someone with authority to do so. Where signature authority is granted by the bylaws, a resolution of your board of directors, partnership or operating agreement, or otherwise, submit two copies of such document; **or** you may submit TTB F 5100.1, Signing Authority for Corporate and LLC Officials, in duplicate.

Where signature authority is NOT granted by the bylaws, a resolution of your board of directors, partnership or operating agreement, or otherwise, submit TTB F 5000.8, Power of Attorney, in duplicate, as evidence of signature authority.

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

A legible photocopy of the Driver's License or official State ID card of the primary contact person who will be interviewed by phone regarding the application must also be submitted.

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](http://www.ttb.gov). Click on "Code of Federal Regulations" under "Laws & Regulations" in the 'Information by Topic' area and select Part 28 for information and requirements.

Please provide your daytime telephone number in Item 1 and your email address in tem 15 of the application in the event we need to contact you about your application. **An email address will enable us to notify you when we receive your application and possibly process your paperwork more quickly.**

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

The 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?
<b>Spirits</b>	<b>TTB Form 5110.30</b> , 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.

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

<b>Wine</b>	<b>TTB Form 5120.24</b> , Drawback on Wines Exported	Exporter
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If you have any questions, please contact this office at 513-684-3337 or 1-877-882-3277.

## **NEW EXPORTER (ALCOHOL) APPLICATION CHECKLIST**

### ***To be filed with the NRC (Cincinnati, Ohio)***

- Application for Basic Permit, TTB F 5100.24
- Signing Authority:
  - Two copies of either your bylaws, a resolution of your board of directors, partnership or operating agreement, or other document as evidence of signature authority; **OR**
  - Signing Authority for Corporate and LLC Officials, TTB F 5100.1; **OR**
  - Power of Attorney, TTB F 5000.8
- Personnel Questionnaire, TTB F 5000.9 (if applicable)
- A legible photocopy of the Driver's License or official State ID card of the primary contact person who will be interviewed by phone by TTB regarding the application
- Statement advising that the premises is covered under the National Historical Preservation Act (if applicable)

### ***To be filed with IRS***

- Application for Employer Identification Number, Form SS-4

### ***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), TTB F 5100.25, **OR**  
Continuing Export Bond, TTB F 5100.30
- Withdrawal of Spirits, Specially Denatured Spirits, or Wines for Exportation, TTB F 5100.11

### ***Claim to be filed when 'taxpaid' spirits, wine or beer are exported:***

- Drawback on Distilled Spirits Exported, TTT F 5110.30 **OR**
- Drawback on Beer Exported, TTB F 5130.6 **OR**
- Drawback on Wines Exported, TTB F 5120.24