

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
EXCISE TAX RETURN – ALCOHOL AND TOBACCO (PUERTO RICO)
(Prepare in duplicate – See instructions below)

2. FORM OF PAYMENT
 CHECK MONEY ORDER EFT OTHER *(Specify)* _____

4. RETURN COVERS *(Check one)*
 PREPAYMENT PERIOD
 BEGINNING _____
 ENDING _____

5. DATE PRODUCTS TO BE REMOVED *(For Prepayment Returns Only:)* _____

6. EMPLOYER IDENTIFICATION NUMBER _____ 7. PLANT, REGISTRY, OR PERMIT NUMBER _____

8. NAME AND ADDRESS OF TAXPAYER *(Include ZIP Code)* _____

1. SERIAL NUMBER _____
 3. AMOUNT OF PAYMENT
 \$ _____

NOTE: PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU *(SHOW EMPLOYER IDENTIFICATION NUMBER ON ALL CHECKS OR MONEY ORDERS)*. IF YOU SEND A CHECK, SEE PAPER CHECK CONVERSION NOTICE BELOW.

FOR TTB USE ONLY	
TAX	\$ _____
PENALTY	_____
INTEREST	_____
TOTAL	\$ _____
EXAMINED BY:	_____
DATE EXAMINED:	_____

CALCULATION OF TAX DUE *(Before making entries on lines 18 – 21, complete Schedules A and B)*

PRODUCT <i>(a)</i>	AMOUNT OF TAX <i>(b)</i>
9. DISTILLED SPIRITS	\$ _____
10. WINE	_____
11. BEER	_____
12. CIGARS	_____
13. CIGARETTES	_____
14. CIGARETTE PAPERS AND/OR CIGARETTE TUBES	_____
15. CHEWING TOBACCO AND/OR SNUFF	_____
16. PIPE TOBACCO AND/OR ROLL-YOUR-OWN TOBACCO	_____
17. TOTAL TAX LIABILITY <i>(Total of lines 9-16)</i>	\$ _____
18. ADJUSTMENTS INCREASING AMOUNT DUE <i>(From line 29)</i>	_____
19. GROSS AMOUNT DUE <i>(Line 17 plus line 18)</i>	\$ _____
20. ADJUSTMENTS DECREASING AMOUNT DUE <i>(From line 34)</i>	_____
21. AMOUNT TO BE PAID WITH THIS RETURN <i>(Line 19 minus line 20)</i>	\$ _____

Under penalties of perjury, I declare that I have examined this return *(including any accompanying explanations, statements, schedules, and forms)* and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.

22. DATE _____ 23. SIGNATURE _____ 24. TITLE _____

SCHEDULE A – ADJUSTMENTS INCREASING AMOUNT DUE

EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS <i>(a)</i>	AMOUNT OF ADJUSTMENTS		
	<i>(b)</i> TAX	<i>(c)</i> INTEREST	<i>(d)</i> PENALTY
25.	\$ _____	_____	\$ _____
26.	_____	_____	_____
27.	_____	_____	_____
28. SUBTOTALS OF COLUMNS (b), (c) AND (d)	\$ _____	\$ _____	\$ _____
29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE <i>(Line 28, Col (b) + (c) + (d))</i> Enter here and on line 18.	_____	_____	\$ _____

SCHEDULE B – ADJUSTMENTS DECREASING AMOUNT DUE

EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS <i>(a)</i>	AMOUNT OF ADJUSTMENTS	
	<i>(b)</i> TAX	<i>(c)</i> INTEREST
30.	\$ _____	\$ _____
31.	_____	_____
32.	_____	_____
33. SUBTOTALS OF COLUMNS (b) and (c)	\$ _____	\$ _____
34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE <i>(Line 33, Col (b) + (c))</i> Enter here and on line 20.	_____	\$ _____

35. ADDITIONAL INSTRUCTIONS (Reference by Item Number)

36. ELIGIBILITY FOR COVER OVER	COLUMN 1	COLUMN 2
a. DISTILLED SPIRITS	PROOF GALLONS (92% Rum)	PROOF GALLONS (other)
	TAXES PAID ON PRODUCTS MEETING 50% VALUE ADDED REQUIREMENT	OTHER
b. WINE, BEER, TOBACCO PRODUCTS, OR CIGARETTE PAPERS AND TUBES	\$	\$

37. NUMBER OF LARGE CIGARS UPON WHICH TAX WAS COMPUTED, BY STATISTICAL CLASSES				
(a) CLASS - A	(b) CLASS - B	(c) CLASS - C	(d) CLASS - D	
	+	+	+	=
(e) CLASS - E	(f) CLASS - F	(g) CLASS - G	(h) CLASS - H	
	+	+	+	=

38. RECEIPT OF DISTRICT DIRECTOR (INVESTIGATIONS) PUERTO RICO OPERATIONS		
a. DATE RECEIVED	b. AMOUNT RECEIVED	c. BY TTB OFFICER (Signature and Official Title)
	\$	

INSTRUCTIONS

1. PREPARATION AND FILING.

- (a) **DISTILLED SPIRITS, WINE, AND BEER** - Prepare in duplicate. The return must cover taxable shipments to the United States plus any other tax liabilities incurred or discovered during the tax period. File the original and duplicate with remittance covering the full amount of tax, with the District Director (Investigations) Puerto Rico Operations, TTB, San Juan, PR (see instruction 14 for address). The District Director (Investigations) Puerto Rico Operations will acknowledge receipt in Item 38 and return the duplicate copy for your files.
- (b) **TOBACCO PRODUCTS, AND CIGARETTE PAPERS AND TUBES** - Prepare in duplicate. The return must cover taxable shipments to the United States plus any other tax liabilities incurred or discovered during the tax period. File the original and duplicate with remittance covering the full amount of tax, with the District Director (Investigations) Puerto Rico Operations, TTB, San Juan, PR (see instruction 14 for address). After acknowledging receipt in Item 38, the District Director will retain the original and return the duplicate copy to the taxpayer.

- 2. A separate TTB F 5000.25 must be prepared for each premises from which you make shipments to the United States subject to tax.
- 3. TTB F 5000.25 must be used as both a prepayment tax return and a deferred payment tax return.
- 4. **ITEM 1.** Begin with January "1" of each year. Use a separate series of numbers with the prefix "P" to designate prepayment returns. Begin with "P-1" to designate the first prepayment return filed on or after January 1 of each year.
- 5. **ITEM 6.** Enter your employer identification number here and on all checks or money orders which accompany your return. If you have not been assigned an employer identification number, you must obtain and file Form SS-4 with your local Internal Revenue Service office.
- 6. If this form contains pre-printed information in items 6, 7, or 8, and the information is incorrect, make the necessary corrections by crossing out any errors and printing the correct information in the same area. If there is no pre-printed information in these areas, print or type the required information in the spaces provided.
- 7. **LINES 9-21.** Show on the appropriate line or lines the amount of tax being prepaid or, if the return covers a tax return period, the tax liability incurred during the period. If the return covers a tax return period, you must include at lines 9-16 all tax liabilities incurred during the period even if you have already prepaid the tax. (You will show prepayments in Schedule B as adjustments decreasing the amount due).
- 8. **SCHEDULE A.** Use Schedule A to report adjustments increasing the amount due (for example, an error in a previous return period that resulted in an underpayment of tax).

- 9. **SCHEDULE B.** Use Schedule B to report adjustments decreasing the amount due (for example, an error in a previous return period that resulted in an overpayment of tax). Prepayments of tax, claims approved for credit of tax, and other authorized adjustments must be reported in Schedule B. You may carry over to Schedule B of your next tax return the unused portion of any approved tax credits or adjustments.
- 10. **EXPLANATION OF ADJUSTMENTS.** You must fully explain adjustments reported in Schedules A and B. Identify any prepayment by serial number of the tax return on which the tax was prepaid. Identify approved claims by claim number. In all other cases, you must enter, as a minimum, the date of the transaction (the date of an error, the date a shortage was found, etc.), the identity and quantity of the product involved in the adjustment, and the reason for the adjustment. If necessary, use the space above and/or attach a separate sheet to explain adjustments fully.
- 11. **INTEREST.** The law provides for the payment of interest on underpayments and overpayments of tax. Interest, if applicable, will be computed at the rate prescribed by 26 U.S.C. 6621 and reported as a separate entry in Schedule A or B. To avoid paying interest on unexplained shortages of bottled distilled spirits, you must report the shortage on the tax return covering the period in which you discovered the shortage. Interest is not allowed on adjustments involving the prepayment of tax or approved claims for credit of tax (unless the approved claim specifically authorized such interest).

Compute the interest on underpayments from the due date of the return in error to the date of payment. Compute the interest on overpayments from the date of overpayment to the due date of the return on which the credit is taken.
- 12. Enter "NONE" in Schedule A or Schedule B if there is no transaction.
- 13. **Item 36. DISTILLED SPIRITS-** Indicate in column 1 the total proof gallons, other than articles for which drawback will be claimed under 26 U.S.C. 5134, in which at least 92 percent of the alcoholic content is rum. In column 2 show the total proof gallons of all other spirits.

WINE, BEER, TOBACCO PRODUCTS, AND CIGARETTE PAPERS AND TUBES. Indicate in column 1 the total amount of excise taxes entitled for cover over in which the product meets the 50 percent value added requirement under 26 U.S.C. 7652(d)(1). In column 2 show the total of all other taxes.
- 14. Payment must accompany this form except when the payment is by electronic funds transfer (EFT). Send payment to:

DISTRICT DIRECTOR (INVESTIGATIONS) PUERTO RICO OPERATIONS
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
STE 310 TORRE CHARDON
350 CARLOS CHARDON AVE
SAN JUAN, PR 00918-2124

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information is to identify taxpayers, the period covered, and the amount of tax due for each tax return. The information is used by the Government to ensure that the correct tax payment was made and received. The information is mandatory by statute (26 U.S.C. 5061 and 5703).

The estimated average burden associated with this collection is .75 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 directed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 20220.

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.