OMB No. 1513-0098 (05/31/2016)

DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

SUPPORTING DATA FOR NONBEVERAGE DRAWBACK CLAIMS

(PLEASE READ INSTRUCTIONS BELOW BEFORE COMPLETING THIS FORM)

PART I - IDENTIFICATION DATA

1. NAME AND ADDRESS OF CLAIMANT

2. PERIOD COVERED (Check one)

☐ QUARTER ☐ MONTH

ENDING:_____

PART II - DISTILLED SPIRITS ACCOUNT (IN PROOF GALLONS, EXCEPT LINES 1-2)

Was a physical inventory taken per 27 CFR 17.167(a)? (Check one)

☐ Yes ☐ No

		New Spirits (eligible, not previously used in intermediate or nonbeverage products) (a)		SPIRITS RECOVERED: In the Manufacture of Intermediate Products (eligible spirits) (b)		SPIRITS RECOVERED: In the Manufacture of Nonbeverage Products *(ineligible spirits)* (c)	Eligible Spirits Content of Intermediate Products (d)	
1. KIND (optional, except for Puerto Rican or U.S. Virgin Islands spirits, and imported rum)								
2. EFFECTIVE TAX RATE PER PROOF GALLON		$	$	$	$		$	$
3. ON HAND, START OF PERIOD								
4. IN PROCESS, START OF PERIOD								
DURING PERIOD:	5. RECEIVED							
	6. RECOVERED							
	7. PRODUCED							
8. GAINS								
9. TOTAL TO ACCOUNT FOR (add lines 3-8)								
DURING PERIOD:	10. USED IN NONBEVERAGE PRODUCTS							
	11. USED IN INTERMEDIATE PRODUCTS							
	12. OTHERWISE USED (not subject to drawback)							
13. LOSSES								
14. ON HAND, END OF PERIOD								
15. IN PROCESS, END OF PERIOD								
16. TOTAL ACCOUNTED FOR (add lines 10-15)								

PART III - PRODUCTION OF NONBEVERAGE PRODUCTS

PAGE _____ OF _____

INFORMATION FROM TTB FORM 5154. 1		INELIGIBLE RECOVERED SPIRITS USED *(proof gals.)*	ELIGIBLE SPIRITS USED			FINSHED PRODUCT PRODUCED	
NAME OF PRODUCT (a)	FORMULA NO. *(or "NF," "USP" or "HPUS")* (b)	(c)	KIND *(P.R. or V.I. spirits, imported rum, other kinds)* (d)	DRAWBACK RATE *(= $1.00 less than effective tax rate)* (e)	AMOUNT USED *(proof gals.)* (f)	AMOUNT PRODUCED *(wine gals., except dry products)* (g)	ALCOHOL CONTENT BY VOLUME (h)
1.				$			%
2.				$			%
3.				$			%
4.				$			%
5.				$			%
6.				$			%
7.				$			%
8.				$			%
9.				$			%
10.				$			%
11.				$			%
12.				$			%
13.				$			%
14.				$			%

PART IV - ADDITIONAL AND EXPLANATORY INFORMATION

I certify, under the penalties of perjury, that the data submitted on this form are correct, to the best of my knowledge.	SIGNATURE AND TITLE	DATE

PART III - PRODUCTION OF NONBEVERAGE PRODUCTS (Continued)

INFORMATION FROM TTB FORM 5154. 1		INELIGIBLE RECOVERED SPIRITS USED *(proof gals.)*	ELIGIBLE SPIRITS USED			FINISHED PRODUCT PRODUCED	
NAME OF PRODUCT *(Please number each line)*	FORMULA NO. *(or "NF," "USP" or "HPUS")*		KIND *(P.R. or V.I. spirits, imported rum, other kinds)*	DRAWBACK RATE *(= $1.00 less than effective tax rate)*	AMOUNT USED *(proof gals.)*	AMOUNT PRODUCED *(wine gals., except dry products)*	ALCOHOL CONTENT BY VOLUME
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
				$			%
				$			%
				$			%
				$			%
				$			%
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INSTRUCTIONS FOR TTB F 5154.2

Please mail this form to TTB 550 Main St Suite 8002, Cincinnati, OH 45202 unless your premise is in Puerto Rico, then mail to TTB (PRO), 350 Chardon Ave Suite 310, San Juan PR 00918

A) **GENERAL**. (1) Each claim for drawback must be accompanied by supporting data containing the information presented by this form. Regulations pertaining to this form are found in 27 CFR 17.147. All quantities of spirits must be in proof gallons. This form may be photocopied.

(2) Modifications of this form may be used without prior authorization, as long as all required information pertinent to the manufacturing operation is shown. If certain lines or columns do not apply to an operation, then such lines or columns may be omitted. In omitting lines or columns, the letter or numerical designations of the remaining lines and columns must not be changed. A continuation sheet for persons claiming on more than 14 products in Part III is provided. The continuation sheet may be photocopied.

(3) This form may be used by persons claiming drawback on nonbeverage products brought into the U.S. from Puerto Rico or the U.S. Virgin Islands under the provisions of 27 CFR Part 26, as well as by domestic manufacturers claiming drawback under 27 CFR Part 17. Certain instructions that only pertain to one of these types of claimants are so indicated. Such instructions are not to be confused with instructions pertaining to use, by domestic manufacturers, of Puerto Rican or Virgin Islands spirits.

(4) Supplies of this form may be obtained from formsrequest@ttb.gov or 1-877-882-3277.

(B) **PART II.** (1) Persons filing claims under 27 CFR Part 26 for Puerto Rican or Virgin Islands products are not required to complete Part II.

(2) Separate accounts must be kept under Part II for spirits taxpaid at different effective tax rates. Separate accounts must also be kept for: (A) spirits from Puerto Rico containing at least 92% rum, (B) spirits from the U.S. Virgin Islands containing at least 92% rum, and (C) imported rum. These separate accounts must be maintained in columns (a), (b), and (d). Only a single account is needed in column (c), since spirits reported there are ineligible for drawback. If desired, additional separate accounts may be kept for other “kinds” (e.g. alcohol of various proofs in column (a), different products in column (d), etc.). If more than two accounts are needed in any column, the form may be modified or Part II may be photocopied.

(3) In lines 4 and 15, spirits “in process” are spirits contained in unfinished intermediate or nonbeverage products prior to the time of “use” of the spirits as determined under § 17.152. Spirits in process are distinguished by their source; thus, for example, spirits “in process” in an unfinished intermediate product would appear in column (a) if the spirits had not been previously used, but they would appear in column (d) if they had come from other intermediate products.

(4) Gains (line 8) and losses (line 13) must be reported when determined, even if no physical inventory was required for that claim period. Any gain reported in columns (a), (b), or (d) of line 8 must be reflected by an equivalent deduction from the amount of drawback claimed. Gains must not be offset by losses. Note: Gains and losses determined on initial receipt of spirits (see § 17.162(d)) are not reported in Part II; nevertheless, such gains must be reported in Part IV and deducted from the claim.

(5) Note that column (d) only calls for the eligible spirits content of intermediate products, not the full volume of such products.

(C) **PART III**. (1) In column (b), if a formula was adopted from another plant under § 17.125(b), the plant from which the formula was adopted must be indicated in addition to the formula number. This may be done by a letter or other symbol if the meaning is explained in Part IV.

(2) For claimants under 27 CFR Part 26: Columns (c), (d), and (e) are not required; column (f) should be used to state the proof gallons contained in each product (which may be less than the amount used); column (g) should be used to show the amount of product brought into the U.S.

(3) In column (c), show usage only of spirits recovered in the manufacture of nonbeverage products (i.e. spirits from the account in column (c) of Part II). Note that usage of other ineligible spirits (i.e. spirits derived from nonbeverage products) is not reported in Part III. Such usage must be shown in batch records, however, per § 17.164(b).

(4) If spirits of more than one kind, or taxpaid at more than one effective tax rate, were used during the claim period in any nonbeverage product, then the number of proof gallons for each kind and for each drawback rate must be shown separately by subdividing columns (d), (e), and (f). (This requirement does not pertain to claimants under 27 CFR Part 26).

(5) In column (d), imported rum must be distinguished from other rum; spirits from Puerto Rico or the U.S. Virgin Islands must be distinguished if (and only if) they contain at least 92% rum.

(6) Yield of finished product (column (g)) must be shown in wine gallons. For dry products, yield must be shown in the same units used to express yield in the approved formula, TTB F 5154.1.

(7) If distilled spirits were added, as described in § 17.152(c), to a batch of nonbeverage product that was recorded as completed during a previous claim period, such addition must be recorded on a separate line in Part III. The amount shown in column (f), in such a case, must be only the additional volume of finished product created by addition of the spirits, and words such as “addition after assay” must be added in column (a).

(D) **PART IV**. (1) Part IV must contain an explanation of any discrepancies (gains or losses) in the distilled spirits account (Part II) recorded by the physical inventory required in § 17.167(a).

(2) For claimants under 27 CFR Part 17 only: If imported rum, or spirits from Puerto Rico or the U.S. Virgin Islands containing at least 92% rum, were used subject to drawback in nonbeverage products, Part IV must state the total number of proof gallons so used during the period for each of those three categories. Such amounts must include eligible spirits or rum from intermediate products and eligible recovered spirits. Ineligible spirits must not be included.

(3) For claimants under 27 CFR Part 17: If a deduction was taken from the amount of drawback claimed, due to a gain in a shipment of spirits received (as required by § 17.162(d)) or to a gain in spirits on hand (as required by § 17.167(a)), this must be noted in Part IV.

(4) For claimants under 27 CFR Part 26 only: Part IV must state the name and address of the manufacturer of each product (if different from the claimant), the date of entry into the U S., and the evidence of tax payment as required by § 26.173(c)(2)(viii) or § 26.309(c)(2)(viii).

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. This form is used by TTB to verify that products on which drawback is claimed were made according to approved nonbeverage formulas, and that regulatory requirements have been met. The information is required to obtain a benefit.

The estimated average burden associated with this collection of information is 58 minutes per respondent or recordkeepeer, 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, NW., 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.