OMB No. 1513-0090 (06/30/2028)

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)

1. SERIAL NUMBER

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

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.

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)*

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 *(a)*	AMOUNT OF TAX *(b)*
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 ***(Total of lines 9-16)***	**$**
18. ADJUSTMENTS INCREASING AMOUNT DUE *(From line 29)*	
19. GROSS AMOUNT DUE ***(Line 17 plus line 18)***	**$**
20. ADJUSTMENTS DECREASING AMOUNT DUE *(From line 34)*	
21. AMOUNT TO BE PAID WITH THIS RETURN ***(Line 19 minus line 20)***	**$**

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 *(a)*	AMOUNT OF ADJUSTMENTS *(b)* TAX	*(c)* INTEREST	*(d)* PENALTY
25.	$		$
26.			
27.			
28. SUBTOTALS OF COLUMNS (b), (c) AND (d)	$	$	$
29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE *(Line 28, Col (b) + (c) + (d))* Enter here and on line 18.			$

SCHEDULE B – ADJUSTMENTS DECREASING AMOUNT DUE

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

Notice to Customers Making Payment by Check

If you send us a check, it will be converted into an electronic funds transfer (EFT). This means we will copy your check and use the account information on it to electronically debit your account for the amount of the check. The debit from your account usually will occur within 24 hours, and will be shown on your regular account statement. You will not receive your original check back. We will destroy your original check, but we will keep the copy of it. If the EFT cannot be processed for technical reasons, you authorize us to process the copy in place of your original check. If the EFT cannot be completed because of insufficient funds, we may try to make the transfer up to 2 times.

PRIVACY ACT

A Privacy Act Statement required by 5 U.S.C. 552a(e)(3) stating our authority for soliciting and collecting the information from your check, and explaining the purposes and routine uses which will be made of your check information, is available at https://www.ttb.gov/images/pdfs/notice-of-system-records.pdf, or call toll free at (877) 882-3277 to obtain a copy by mail. Furnishing the check information is voluntary, but a decision not to do so may require you to make payment by some other method.

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. RECEIPT OF CHIEF, PUERTO RICO OPERATIONS

a. DATE RECEIVED	b. AMOUNT RECEIVED	c. BY TTB OFFICER (Signature)	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 Chief, Puerto Rico Operations, Alcohol and Tobacco Tax and Trade Bureau, San Juan, PR (see Instruction 14 for address). The Chief, Puerto Rico Operations will acknowledge receipt in Item 37 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 Chief, Puerto Rico Operations, Alcohol and Tobacco Tax and Trade Bureau, San Juan, PR (see Instruction 14 for address). The Chief, Puerto Rico Operations will acknowledge receipt in Item 37 and return the duplicate copy for your files.

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 I 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 this form in duplicate and your payment to:

CHIEF 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 45 minutes 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 Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington DC 20005. DO NOT SEND COMPLETED FORMS TO THIS ADDRESS.

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.

PRIVACTY ACT STATEMENT

We provide this information to comply with Section 3 of the Privacy Act of 1974 (5 U.S.C., 552(a) (e) (3)).

We require this information under the authority of 26 U.S.C. 6302. You must disclose this information so we may identify you as a taxpayer, the period covered, and the amount of tax due for each return. This information also ensures the correct tax payment was made and received. We use this information to make determinations for the purposes described in paragraph 2. Also, we may disclose the information to other Federal, State, foreign, and local law enforcement and regulatory agency personnel to verify information on the form where law does not prohibit such disclosure. We may disclose the information to the Justice Department if it appears that the furnishing of false information may constitute a violation of Federal law. Finally, we may disclose the information to members of the public in order to verify information on the form where law does not prohibit such disclosure. If you fail to supply complete information, there will be a delay in the processing of your return.