

PART IV — CUSTOMS OFFICER'S CERTIFICATION OF LADING OR DEPOSIT				
I certify that the distilled spirits described in Part I were found to be as described, except as noted in Item 18, and that the distilled spirits were --				
15. LADEN FOR		VESSEL (Name)		AIRCRAFT (Name, symbols, number)
☐ EXPORT	☐ USE AS SUPPLIES			
		RAILROAD CAR (Number)		TRUCK (State license)
16. RECEIVED IN	(Number)	17. SHIPPED TO (Frontier port)	SERIAL NUMBERS OF SEALS USED	
☐ FOREIGN-TRADE ZONE	☐ CBW			
18. INSPECTION DISCLOSED				
☐ NO EVIDENCE OF TAMPERING		☐ NO DISCREPANCY OR SHORT SHORT SHIPMENT, AS FOLLOWS:		
19. DATE		20. PORT		21. SIGNATURE AND TITLE OF PROPRIETOR
PART V — CUSTOMS OFFICER'S REPORT OF THROUGH SHIPMENT AT FRONTIER PORT				
22. FRONTIER PORT		23. DATE RECEIVED		24. INSPECTION DISCLOSED
				☐ NO EVIDENCE OF TAMPERING ☐ SEALS INTACT ☐ SEALS BROKEN (See Item 25)
25. DETAILS OF DISCREPANCIES, TRANSSHIPMENT, RESEALING, ETC.				
26. THE EXPORTING CONVEYANCE IDENTIFIED IN ITEM 15, BEARING THE SPIRITS DESCRIBED IN ITEM 9, WITH EXCEPTIONS AS NOTED IN ITEMS 18 AND 25, CLEARED FROM THIS PORT FOR THE PORT OF				
(Foreign port)				
27. DATE		28. SIGNATURE AND TITLE OF CUSTOMS OFFICER		
PART VI - CERTIFICATE OF CLEARANCE OR USE				
29. THE EXPORTING CONVEYANCE BEARING THE SPIRITS DESCRIBED IN ITEM 9 WITH EXCEPTIONS AS NOTED ABOVE CLEARED FROM THE PORT OF				
		ON (Date)	BOUND FOR (Name of foreign port and country)	
30. ☐	THE DISTILLED SPIRITS HAVE BEEN USED AS SUPPLIES ON THE FISHING VESSEL OR AIR-CRAFT IDENTIFIED ABOVE, AND THE REQUIRED EVIDENCE OF SUCH USE HAS BEEN RECEIVED		31. DATE	32. SIGNATURE OF DISTRICT DIRECTOR OF CUSTOMS
PART VII — CERTIFICATE OF RECEIPT BY ARMED FORCES OFFICER				
The distilled spirits described in Item 9, with exceptions as noted in Item 34, were received for export to the Armed Forces of the United States. The distilled spirits will not be shipped for consumption or use in any place subject to application of the internal revenue laws of the United States.				
33. DATE		34. DISCREPANCIES		
35. SIGNATURE		36. RANK		37. TITLE

INSTRUCTIONS

1. General. Prepare this form in quadruplicate, except prepare a fifth copy, marked "Consignee's Copy," when the shipment is for use on aircraft.

2. Part I. The exporter must complete Part I.

3. Part II. The bottler or packager must complete Part II if the spirits were tax-determined before January 1, 1980 (see (a), below) or if the spirits were tax-determined after January 1, 1980 and the drawback rate exceeds the per proof gallon rate stated at 26 U.S.C. 5001 (see (b), below).

(a) Spirits tax-determined before January 1, 1980. Claims for spirits tax-determined before January 1, 1980, must be supported by a copy of each related dump and batch record, bottling tank report, and/or package gauge report covering the processing, bottling, and/or packaging of the spirits. Claims on spirits bottled in bond on bonded premises before January 1, 1980, must be supported by a copy of ATF Form 179 covering the tax-determination of the spirits. These supporting documents must be identified in the appropriate columns in Part II, along with the drawback rate for each product. If a standard drawback rate was established prior to January 1, 1980, the date of approval of the formula and the number must be shown in any available space in Part II. If the claim covers the products made with imported spirits (other than such spirits withdrawn from internal revenue bond) or imported wines, the claimant must furnish evidence of tax payment for the spirits or wines (such as Customs Forms 7505 or 7501 receipted to indicate the payment of taxes).

(b) Spirits tax-determined after January 1, 1980, and the drawback rate exceeds the per proof gallon rate stated at 26 U.S.C. 5001. Claims for these spirits must be supported by a copy of each related dump and batch record, bottling tank record, and/or package gauge report covering the processing, bottling, and/or packaging of the spirits. If the claim covers products made with imported spirits (other than such spirits withdrawn from internal revenue bond) or imported wines, the claimant must furnish evidence of tax payment for the spirits or wines (such as Customs Forms 7505 or 7501 receipted to indicate the payment of taxes).

4. Part III. The bottler or packager must complete Part III and indicate in Item 12 whether the claim is for direct deposit remittance or a credit to be taken on the distilled spirits tax return, TTB F 5000.24. In addition to supporting documents required in some cases (see Part II, above), all claims must be supported by the bill of lading required by 27 CFR 28.250. For spirits tax-determined after January 1, 1980, all claims must be supported by an invoice, bill of lading, or other document which identifies the date of tax-determination, unless the bill of lading, required by 27 CFR 28.250 identifies this date.

5. Distribution. On removal of the spirits, the exporter must forward the original and one copy to the official designated in Item 6. If there is a "Consignee's Copy" (see Instruction No. 1), the exporter must forward it to the airline company at the airport. If the exporter is not the bottler or
- packager, he/she must furnish two copies to the bottler or packager. Claims must be filed with the Office of Permitting and Taxation, by the bottler or packager and must be accompanied by the necessary supporting documents.

6. Actions By Customs. (a) Vessels Other Than Fishing Vessels. After inspection of lading, the Customs officer must execute Part IV on both copies and forward them to the District Director of Customs. On clearance of the conveyance, the District Director of Customs must execute Part VI, forward the original to the Office of Permitting and Taxation, Alcohol and Tobacco Tax and Trade Bureau at the address shown in item 4 and retain the copy for his/her files.

(b) Use on Aircraft and Fishing Vessels. After inspection of lading, the Customs officer must execute Part IV on both copies and forward them to the District Director of Customs. The District Director of Customs, on receipt of the required "Certificate of Use" (for aircraft) or Customs Form 5125 (for fishing vessels), must execute Part VI, forward the original to the Office of Permitting and Taxation, Alcohol and Tobacco Tax and Trade Bureau, at the address shown in item 4, and retain the copy for his/her files.

(c) Lading at Interior Port For Exportation Through Frontier Port. On completion of lading the Customs officer must affix the seal, then execute Part IV on both copies and forward them to the District Director of Customs at the interior port of lading for forwarding to the Customs officer at the frontier port. Provided that where the shipment is by truck and where instructions from the District Director of Customs so provide, the copies may be forwarded via the truck driver to the Customs officer at the frontier port. That officer, when satisfied that the shipment has been exported, must execute Part V on both copies and return them to the District Director of Customs at the interior port. The District Director of Customs must then execute Part VI, forward the original to the Office of Permitting and Taxation, Alcohol and Tobacco Tax and Trade Bureau, at the address shown in item 4, and retain the copy for his/her files.

(d) Receipt in Foreign - Trade Zone. On receipt of the spirits, the Customs officer must execute Part IV on both copies, forward the original to the Office of Permitting and Taxation, Alcohol and Tobacco Tax and Trade Bureau, at the address shown in item 4, and retain the copy for his/her files.

(e) Receipt in Customs Bonded Warehouse. On receipt of the shipment, the Customs officer must execute Part IV on both copies, forward the original to the Office of Permitting and Taxation, Alcohol and Tobacco Tax and Trade Bureau, and keep a copy for his/her files.

7. Action by Armed Forces Officer. On receipt of the spirits, the officer to whom consigned (or other authorized supply officer) must execute Part VII on both copies, forward the original to the Office of Permitting and Taxation, Alcohol and Tobacco Tax and Trade Bureau, at the address shown in item 4, and retain the copy for his/her files.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the, Paperwork Reduction Act of 1995. The information collection is used to obtain drawback of taxes on articles which are exported. This information is required to obtain a benefit (26 U.S.C. 5062).

The estimated average burden associated with this collection of information is 2 hours 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 the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005 (**please do not mail 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.