

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
TAX DEFERRAL BOND - DISTILLED SPIRITS (Puerto Rico)

(Prepare in duplicate. See Instructions on Page 2)

PRINCIPAL (See instructions 2, 3, and 4)	ADDRESS OF PRINCIPAL'S OFFICE (Number, Street, City, State, ZIP Code)
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SURETY(IES)	AMOUNT OF BOND \$	EFFECTIVE DATE
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TYPE OF BOND (Check applicable box)     ORIGINAL     STRENGTHENING     SUPERSEDING

**PURPOSE.** The above principal intends to defer payment of the tax imposed by 26 U.S.C. 7652(a)(1) on distilled spirits and articles of Puerto Rican manufacture withdrawn at the locations specified, for shipment to the United States.

**CONDITIONS.** The above principal and surety (or sureties) are bound independently and jointly for the payment to the United States in the above amount of lawful money of the United States. In this bond, the terms principal or surety includes the heirs, executors, administrators, successors, and assigns of the principal or surety.

**THE PRINCIPAL SHALL** pay all taxes which have been computed and imposed by 26 U.S.C. 7652(a)(1) (equal to the tax imposed by 26 U.S.C. 5001(a)(1) including any penalties and interest) at the time and in the manner prescribed by 27 CFR Part 26 on distilled spirits and articles withdrawn for shipment to the United States.

**DEFAULT.** If the principal fails to fulfill any of the terms or conditions of this bond, the United States may seek compensation and pursue its remedies independently from either the principal or surety, or jointly from both. The total amount of this bond shall be available for satisfaction of any liability incurred under the terms and conditions of this bond. The surety hereby waives any right or privilege it may have of requiring, upon notice, or otherwise, that the United States shall first commence action, intervene in any action of any nature whatsoever already commenced, or otherwise exhaust its remedies against the principal.

**EFFECTIVE DATE.** This bond will not in any case be effective before the above date, but if accepted by the United States it will be effective according to its terms on and after that date without notice to the obligors. *Provided,* That if no effective date is inserted in the space provided, the date of execution shown below will be the effective date of the bond.

WITNESS our hands and seals this \_\_\_\_\_ day of \_\_\_\_\_, year \_\_\_\_\_. Signed, sealed, and delivered in the presence of -

_____	_____	(SEAL)
_____	_____	(SEAL)
_____	_____	(SEAL)
_____	_____	(SEAL)
_____	_____	(SEAL)
_____	_____	(SEAL)

Premises From Which Withdrawals Are To Be Made

NAME	ADDRESS	KIND OF PREMISES	NO.	PENAL SUM REQUIRED

**APPROVAL OF DISTRICT DIRECTOR (INVESTIGATIONS) PUERTO RICO OPERATIONS**

On behalf of the United States, I approve the foregoing bond, which has been executed in due form and in compliance with the applicable law, regulations, and instructions.

SIGNATURE OF DISTRICT DIRECTOR (INVESTIGATIONS) PUERTO RICO OPERATIONS

**INSTRUCTIONS**

- This bond must be filed in duplicate with the District Director (Investigations) Puerto Rico Operations, Ste 310 Torre Chardon, 350 Carlos Chardon Ave, San Juan, Puerto Rico 00918-2124.
- The name, including the full given name, of each party to the bond must be given in the heading, and each such party must sign the bond with his/her signature, or the bond may be executed in his/her name by a duly empowered attorney-in-fact.
- In the care of a partnership, the trade name of the firm, followed by the names of all the members thereof, must be given in the heading. In executing the bond the firm name must be typed or written followed by the word "by" and the signatures of all partners, or the signature of any partner duly authorized to sign the bond in behalf of the firm, or by a duly empowered attorney-in-fact.
- If the principal is a corporation, give the corporate name, the name of the political entity under the laws of which it is organized (i.e. Commonwealth of Puerto Rico, Delaware, etc.), and the location of the principal office. The bond must be executed in the corporate name, immediately followed by the signature and title of the person duly authorized to act for the corporation.
- If the bond is signed by an attorney-in-fact for the principal, or by one of the members for a partnership or association, or by an officer or other person for a corporation, there must be filed with the bond a duly authenticated copy of the power of attorney, resolution of the board of directors, excerpt of the bylaws, or other document, authorizing the person signing the bond to execute it on behalf of the principal.
- The signature for the surety must be attested under corporate seal. The signature for the principal, if a corporation, must also be so attested if the corporation has a corporate seal. If the corporation has no seal, that fact should be stated. Each signature must be made in the presence of two witnesses (except where corporate seals are affixed), who must sign their names as such.
- A bond may be given with corporate surety authorized to act as surety by the Secretary of the Treasury of the United States, or by the deposit of collateral security consisting of bonds or notes of the United States. The Act of July 30, 1947 (section 15, title 6, U.S.C.), provides that "the phrase bonds or notes of the United States shall be deemed\*\*\* to mean any public debt obligations of the United States and any bonds, notes, or other obligations which are unconditionally guaranteed as to both interest and principal by the United States."
- If any alteration or erasure is made in the bond before its execution, there shall be incorporated in the bond a statement to that effect by the principal and surety or sureties; or if such alteration or erasure was made after the bond was executed, the consent of all parties thereto must be written in the bond.
- The penal sum required for each of the premises covered by this bond shall be computed in accordance with the provisions of the regulations in 27 CFR Part 26, and shall be set forth in the space provided therefor. The penal sum of this bond must be equal to the total of such penal sums.
- If the bond is approved, a copy will be returned to the principal.
- All correspondence with regard to the filing of this bond or to any subsequent action affecting this bond, including its termination, should be addressed to the District Director (Investigations) Puerto Rico Operations.

**PAPERWORK REDUCTION ACT NOTICE**

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information collection is for the protection of Federal excise taxes. The information will be used to determine compliance by payment on untaxpaid commodities. The information required is mandatory by statute (26 U.S.C. 5173).

The estimated average burden associated with this collection of information is 1 hour per respondent or recordkeeper depending on individuals 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, 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.