

**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO AND TAX TRADE BUREAU (TTB)**  
**APPLICATION AND PERMIT TO SHIP PUERTO RICAN SPIRITS TO THE UNITED STATES**  
**WITHOUT PAYMENT OF TAX**

1. SERIAL NUMBER

*See Instructions on erse***PART I - APPLICATION****To The Secretary of the Treasury of Puerto Rico**

Application is made to ship distilled spirits of Puerto Rican manufacture to the United States for transfer from customs custody, under the provision of 26 U.S.C. 5232 to:

2. PLANT NUMBER DSP	2A. OPERATED BY	2B. AT <i>(Number, street, city State and ZIP Code)</i>
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3. DISTRICT DIRECTOR, PUERTO RICO OPERATIONS, ALCOHOL AND TOBACCO TAX AND TRADE BUREAU *(Address)***4. DESCRIPTION OF SPIRITS**

KIND <i>(a)</i>	AGE <i>(b)</i>	CONTAINER			FORMULA <i>(If any)</i>			PROOF <sup>1</sup> <i>(i)</i>	PROOF GALLONS <i>(j)</i>
		NUMBER <i>(c)</i>	KIND <i>(d)</i>	SERIAL NUMBERS <i>(e)</i>	FORM NUMBER <i>(f)</i>	SERIAL NUMBER <i>(If any)</i> <i>(g)</i>	DATE APPROVED <i>(h)</i>		

5. PRODUCED OR RECTIFIED BY *(Name and address)*6. TO BE SHIPPED BY *(Name of vessel)*7. TO *(Port of arrival in U.S.)*

Under penalties of perjury, I declare that this application and the statements therein have been examined by me and, to the best of my knowledge and belief, are true, correct, and complete.

8. DATE	9. APPLICANT	9A. BY <i>(Signature and Title)</i>
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**PART II - CERTIFICATE OF REVENUE AGENT<sup>2</sup>****To The Secretary of the Treasury of Puerto Rico**

I certify that the statements in Part I are true and correct and that I have inspected and gauged the spirits described therein as follows:

10. KIND OF SPIRITS <i>(a)</i>	CONTAINER			PROOF GALLONS <i>(e)</i>
	NUMBER <i>(b)</i>	KIND <i>(c)</i>	SERIAL NUMBERS <i>(d)</i>	

11. SERIAL NUMBERS OF GOVERNMENT SEALS USED <sup>3</sup>	12. DATE	13. SIGNATURE OF REVENUE AGENT
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**PART III - PERMIT TO SHIP**

Permit is hereby granted to the applicant designated in item 10 to ship to the United States the spirits described above.

14. DATE	15. SECRETARY	15A. BY <i>(Signature and Title)</i>
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**PART IV - CERTIFICATE OF CUSTOMS AND BORDER PROTECTION OFFICER AT PORT OF ARRIVAL IN THE UNITED STATES**

I certify that the spirits described before were received and have been inspected and were released, as follows:

16. RESULTS OF INSPECTION (See instruction 6)		17. PROOF GALLONS RELEASED
18. PORT OF	19. SEALS ON CONVEYANCE INTACT ON ARRIVAL <sup>4</sup>  YES <input type="checkbox"/> NO <input type="checkbox"/>	20. REMARKS
21. DATE		22. SIGNATURE AND TITLE OF CUSTOMS AND BORDER PROTECTION OFFICER

**PART V - CERTIFICATE OF RECEIPT**

23. GAUGE OF SPIRITS RECEIVED IN BULK (See instruction 6)				24. UNDER PENALTIES OF PERJURY, I DECLARE THAT THE SPIRITS DESCRIBED WERE RECEIVED, EXCEPT AS NOTED ON THIS FORM OR ON ACCOMPANYING PACKAGE GAUGE RECORD, AND WERE RECORDED IN MY:  <input type="checkbox"/> PRODUCTION ACCOUNT <input type="checkbox"/> PROCESSING ACCOUNT  <input type="checkbox"/> STORAGE ACCOUNT	
TANK NO.	PROOF	OTHER ELEMENTS OF GAUGE	PROOF GALLONS		
		<input type="checkbox"/> GAIN <input type="checkbox"/> LOSS			
25. DATE RECEIVED		26. PROPRIETOR			

**FOOTNOTES**

- <sup>1</sup>Show proof only if spirits are in bulk containers other than barrels, drums, or similar packages.
- <sup>2</sup>If spirits are in barrels, drums, or similar packages, prepare a package gauge record in quintuplicate.
- <sup>3</sup>If in tanks or vans.
- <sup>4</sup>If seals on tanks or vans are not intact, explain under "Remarks" and record the serial number(s) of any Customs seal(s) affixed.

**INSTRUCTIONS**

1. **GENERAL.** The consignor must make application on TTB F 5110.31 (original and 5 copies) for each consignment. Separate applications must be filed for shipments in barrels, drums, or similar packages, and for shipments in bulk conveyances. Only spirits produced under one formula may be shown on the same TTB F 5110.31. The serial number shown in Item 1 must be prefixed by the last two digits of the calendar year, e.g., "09-1."
2. **PART I.** The consignor must complete Part I of TTB F 5110.31 and deliver all copies to the revenue agent. The address of the District Director, Puerto Rico Operations of the consignee's region must be entered in item 3. Contact 1-877-882-3277 for information on where to send this form.
3. **PART II.** The revenue agent must determine that the spirits are properly described in Part I and must gauge the spirits. After executing the certification in Part II, the revenue agent will retain one copy of TTB F 5110.31 and of the package gauge record, if any, and forward the remaining copies to the Secretary.
4. **PART III.** If the application is in order, the Secretary will complete Part III, retain one copy of TTB F 5110.31 and any accompanying package gauge record and return the remaining copies of each form to the consignor.
5. **DISPOSITION BY CONSIGNOR.** On receipt of the approved forms from the Secretary, the consignor will retain one copy of TTB F 5110.31 and any accompanying package gauge records, dispatch one copy of each on the vessel concerned for the guidance of the Customs officer who will inspect the cargo at the port of arrival in the United States, and forward the remaining copies of each, by mail, to the District Director of Customs at the port of arrival in the United States.
6. **PART IV.** On receipt of all copies of the TTB F 5110.31 and any related package gauge record, the Customs officer must inspect the shipment and report the results on TTB F 5110.31, Part IV. If the seals on bulk containers are intact, the shipment will be released. If the seals are not intact, they must, before release of the shipment, be replaced by Customs seals. Each barrel, drum, or similar package, which appears to have sustained a loss, must be weighed and reported on the package gauge record in triplicate. On completing the inspection, the Customs officer will execute his certification on all copies of TTB F 5110.31. He/She will retain one copy of TTB F 5110.31 and any related package gauge record. On release of the spirits, the Customs officer will forward the original and remaining copies of each form to the consignee.
7. **PART V.** The consignee will complete Part V of TTB F 5110.31, retain the copy and the copies of each package gauge record and forward the original of each form to the Director, TTB National Revenue Center.

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This request is in accordance with the Paperwork Reduction Act of 1995. The information collection is used to make a determination of the eligibility of the person to withdraw and use taxable commodities on which tax has not been paid. The information requested is mandatory by statute (26 U.S.C. 5314 and 7652).

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