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**PART IV — REPORT OF PREPAID TAXES**

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**TO THE COMMONWEALTH INTERNAL REVENUE AGENT**

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TTB F 5000.25, with remittance in the full amount of the tax shown in Part III, has been received.

15. DATE	16. DISTRICT DIRECTOR (INVESTIGATIONS), PUERTO RICO OPERATIONS	16a. BY (Signature and official title)
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**PART V — REPORT OF RELEASE**

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**TO THE SECRETARY OF THE TREASURY OF PUERTO RICO**

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## 17. CHECK APPLICABLE BOX

- 17a. TTB F 5000.25, with remittance in full, has been received by the District Director (Investigations), Puerto Rico Operations.
- 17b. The applicant has on file a good and sufficient bond covering the taxes described in Part III; therefore, the liquors or articles made with distilled spirits described in Part I have been released.
- 17c. The applicant is not required to hold a bond because the applicant has declared that the applicant was liable for not more than \$50,000 in taxes in the preceding calendar year, reasonably expects to be liable for not more than \$50,000 during the current calendar year, and is not using this form for any shipment of distilled spirits for industrial use or articles made with distilled spirits for industrial use.

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18. DATE	19. REVENUE AGENT
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**INSTRUCTIONS**

**GENERAL.** The applicant must prepare his/her form in quintuplicate. Forms must be serially numbered, beginning with "1" each calendar year, and running consecutively thereafter to the end of the year. The serial number must be prefixed by the last two digits of the year, e.g., "10-1."

2. **PART I.** After executing Part I, the applicant must forward all copies of the form to the Secretary of the Treasury of Puerto Rico.

3. **PART II.** After executing the permit in Part II, the Secretary must retain one copy for his/her files and forward the original and remaining copies to the revenue agent at the premises where the liquors or articles are stored. The revenue agent must gauge the liquors or articles, make a report of this gauge, and deliver all copies of this form and TTB F 5000.25 to the applicant.

4. **PART III (a) PREPAYMENT.** If the tax is to be prepaid, the applicant must so indicate in Part III. On executing Part III, the applicant must prepare TTB F 5000.25 in accordance with the instructions thereon, and send all copies of this form, all copies of TTB F 5000.25, and the full amount of the tax, to the District Director (Investigations), Puerto Rico Operations, TTB.

(b) **DEFERRED PAYMENT.** If the tax is to be deferred, the applicant must, after executing his/her agreement to pay in Part III, deliver all copies of this form and all copies of TTB F 5000.25 to the revenue agent.

5. **PART IV.** This part must be dated and signed by the District Director (Investigations), Puerto Rico Operations, TTB, if the tax is prepaid. He/she must then forward one copy of TTB F 5000.25, to the Secretary, and four copies of this form and the gauge report, if any, to the revenue agent, and retain the original of each form for his/her files.

6. **PART V.** This part must be executed by the revenue agent after determining that the applicant has proper bond coverage, or, in the case of prepayment, on receipt of this form from the District Director (Investigations), Puerto Rico Operations reporting his/her receipt of TTB F 5000.25 with remittance in full. The revenue agent must then forward one copy of this form and the gauge report, if any, to the Insular Liquor Bureau, and one copy of each to the District Revenue Agent (Commonwealth of Puerto Rico), deliver one copy of each to the applicants, and retain one copy of each 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 determine the eligibility of the person to compute the tax on, taxpay, and withdraw liquors or articles made with distilled spirits. The information is mandatory by statute (26 U.S.C. 7652).

The estimated average burden associated with this information collection is 1 hour per respondent or recordkeeper depending on the individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed 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.