as provided in §28.197, he shall file a notice, executed under the penalties of perjury, with the appropriate TTB officer. The notice shall be prepared in triplicate for submission to the customs official as required in §28.199. The notice shall show the:

(a) Name, address, and plant number of the distilled spirits plant which packaged or bottled the spirits;
(b) Date and serial number of the TTB Form 5110.30 on which the spirits were withdrawn;
(c) Present location of the spirits to be returned;
(d) Number, size and identification of the containers;
(e) Proof of spirits;
(f) Reason for the return; and
(g) Planned disposition of the returned spirits.

§ 28.199 Responsibility for return of spirits withdrawn for export with benefit of drawback.

The exporter shall be responsible for arranging the return of the spirits under this subpart to the proprietor or wholesale liquor dealer who will receive them. The exporter or his agent shall submit the original and copies of the notice required by §28.198 to the appropriate customs official. If the spirits are returned before TTB Form 5110.30 has been filed with the customs official, the exporter shall submit Form 5110.30 with the notice. The customs officer shall, if the spirits are eligible for return under §28.197, accept the notice as authority for the return of the spirits to the premises identified in the notice. The customs official shall acknowledge receipt on the notice, retain a copy, and return the original and one copy of the notice to the exporter. The exporter shall retain the copy of the notice and file the original of the notice with the appropriate TTB officer.

Some text follows.
wines under the provisions of this subpart.

(26 U.S.C. 5062)

§ 28.213 [Reserved]

§ 28.214 Notice and claim, Form 1582–A (5120.24).

Claim for allowance of drawback of internal revenue taxes on wines removed under the provisions of § 28.211 and § 28.212, shall be prepared by the exporter on Form 1582–A (5120.24), in quadruplicate: Provided, That where the withdrawal is for use on aircraft, an extra copy, marked “Consignee’s Copy”, shall be prepared. Each Form 1582–A (5120.24) shall be given, by the exporter, a serial number beginning with “1” for the first day of January of each year and running consecutively thereafter to December 31, inclusive.

(72 Stat. 1336; 26 U.S.C. 5062)

§ 28.215 Certificate of tax determination, Form 2605 (5120.20).

Every claim for drawback of tax on Form 1582–A (5120.24) shall be supported by a certificate, Form 2605 (5120.20), which shall be executed, in duplicate, (a) by the person who withdrew the wine from bond on tax determination, certifying that all taxes have been properly determined on such wine, or (b) where the wine was bottled or packaged after tax determination, by the person who did such bottling or packaging, certifying that the wines so bottled or packaged were received in taxed paid status and specifying from whom they were so received. The appropriate TTB officer may require other evidence of tax payment whenever such officer deems it necessary. The exporter is responsible for securing Form 2605 (5120.20), properly executed, and submitting the original of such form with the claim. The exporter shall retain the copy of Form 2605 (5120.20) for his files.

(72 Stat. 1336; 26 U.S.C. 5062)

§ 28.216 Export marks.

In addition to the marks and brands required to be placed on packages or other bulk containers and cases under the provisions of parts 24 of this chapter, the exporter shall mark the word “Export” on the Government side of each case or Government head of each container before removal for export, for use on vessels or aircraft, or for transfer to a foreign-trade zone.

(72 Stat. 1336; 26 U.S.C. 5062)

§ 28.217 Consignment, shipment, and delivery.

The consignment, shipment, and delivery of wines removed under this subpart shall be made under the provisions of subpart M of this part.

(72 Stat. 1336; 26 U.S.C. 5062)

§ 28.218 Disposition of Forms 1582–A (5120.24).

On removal of the wines from the premises, the exporter shall forward one copy of Form 1582–A (5120.24) to the appropriate TTB officer, retain one copy for his files, and deliver the original and remaining copy to the officer to whom the shipment is consigned, or in whose care it is shipped, as required by subpart M of this part. Where the shipment is for delivery for use on aircraft, the copy marked “Consignee’s Copy”, provided for in § 28.214, shall be forwarded to the airline company at the airport.

(72 Stat. 1336; 26 U.S.C. 5062)

§ 28.219 Return of wine withdrawn for export with benefit of drawback.

When notice is filed by an exporter as provided in § 28.220, wine on which the tax has been paid or determined, and