



Records, Reports, and Returns: The Three R's for Tobacco Manufacturers

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National Revenue Center



5/2008



Overview

- Learn how to complete the required monthly operational reports
- Learn about filing excise tax returns and meeting special occupational tax requirements
- Learn how you can file most of these forms online with Pay.gov
- Review the procedures for withdrawal of tobacco products from the market
- Learn how to file claims for a refund or allowance of credit

Alcohol and Tobacco Tax and Trade Bureau



Do You Manufacture Tobacco Products?

- A tobacco manufacturer is defined as any person who manufactures cigars, cigarettes, smokeless tobacco, pipe tobacco, or roll-your-own tobacco.

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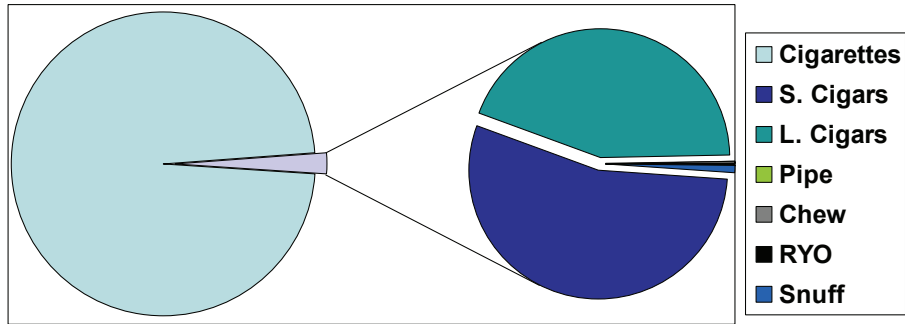


Tobacco Manufacturer

- **Does not include:**
 - A person who produces tobacco products solely for that person's own consumption or use; or
 - A proprietor of a Customs bonded manufacturing warehouse with respect to the operation of such warehouse.

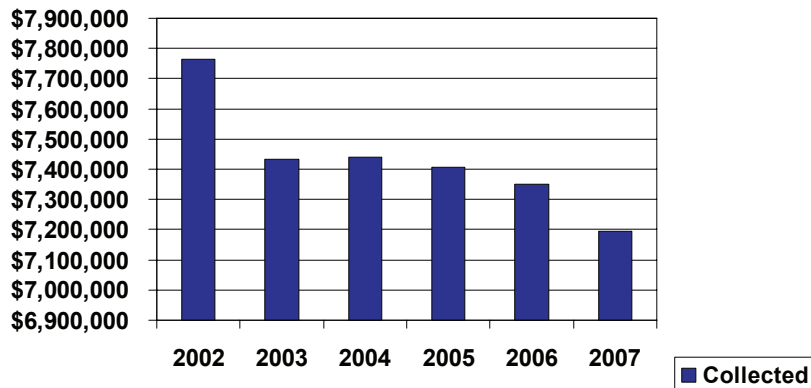
Alcohol and Tobacco Tax and Trade Bureau

2007 Taxable Removals



Alcohol and Tobacco Tax and Trade Bureau

Tobacco Revenue Collected

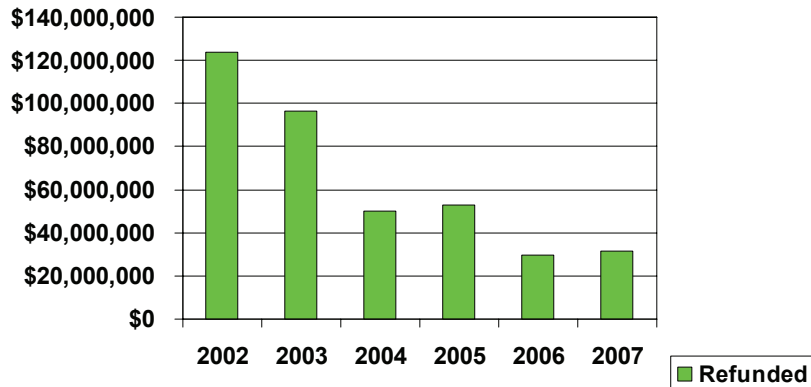


In Billions of Dollars

Alcohol and Tobacco Tax and Trade Bureau



Tobacco Claims Refunded



In Millions of Dollars

Alcohol and Tobacco Tax and Trade Bureau



TTB Form 5210.5

- TTB Form 5210.5, Report – Manufacturer of Tobacco Products or Cigarette Papers and Tubes
- Filed by:
 - Manufacturers of tobacco products



Filing an Operational Report

- Reports are due by the 20th day of the month succeeding the reporting period (27 CFR 40.202).
- A manufacturer must file a report for every month regardless of whether there has been any activity or not, or if manufacturing has commenced.

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Important Tips

- The report must cover the entire calendar month; it cannot be broken down into tax periods.
- The address on the report must match the premises address TTB has on file for the active permit.

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Balancing the Report

- Lines 7 through 12 show product coming into inventory.
- Lines 14 through 18 record product going out of inventory.
- Total of lines 13 and 20 should be the same.
- Each line on the monthly report should be supported by the daily records required by 27 CFR 40.181 and 40.421, respectively.

Alcohol and Tobacco Tax and Trade Bureau

OMB No. 1515-0088 (12/31/2008)

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
REPORT - MANUFACTURER OF TOBACCO PRODUCTS OR CIGARETTE PAPERS AND TUBES

GENERAL INSTRUCTIONS

A. Who prepares this report? If you are a manufacturer of tobacco products or cigarette papers and tubes, you must prepare and file this report about your TTB permit operations.

B. Must I prepare this report? Unless you have the authority from an TTB regulation or a letter written to you from an appropriate TTB officer, you must prepare and file this report at the following times.

(1) The month in which you start to engage in the business covered by your TTB permit and each following month. You must file each month whether or not you conduct any business.

(2) For a manufacturer of cigarette papers and tubes, when an appropriate TTB officer has required a special inventory.

(3) When you discontinue the business covered by your TTB permit.

(4) When you transfer the business covered by your TTB permit to another person. The other person to whom you have transferred your business must have TTB approval.

C. When must I file this report? File it no later than 20 days after the end of the month that the report covers.

D. How do I file this form? Send this form to the TTB Tobacco Unit, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215. Keep a copy for your records.

INSTRUCTIONS FOR ITEMS ON THE FORM

E. Item 1 - What is my employer identification number? This nine-digit code that the Internal Revenue Service (IRS) has assigned to your business.

F. Item 2 - What is my TTB permit number? TTB assigned this "number" on your permit as a manufacturer of tobacco products or your bond (ATF or TTB F 5210.1) as a manufacturer of cigarette papers and tubes. For example, TP-XX-1234 where XX is a 2-letter State abbreviation. Each factory or location at which you conduct operations has a "number." If you have more than one TTB permit, file separate reports for each.

G. Item 3 - What period(s) must my report cover?

Reports for:	Period of time:
Starting business.	From the day and month that you start business to the last day of the same month.
Reports after starting business.	Each month.
For manufacturer of cigarette papers and tubes, special inventory required by appropriate TTB officer.	(1) From the first day of the month to the day preceding the special inventory; AND (2) From the day of the special inventory to the last day of the month.
Discontinuing or transferring business.	From the first day of the month to the day of the same month that you discontinue or transfer your business.

H. Item 16 - What should be entered for use of United States? Report only removals that comply with the requirements of Part 45 of Title 27 of the Code of Federal Regulations (CFR). This part of the regulations does not allow tobacco products or cigarette papers and tubes to be sold to consumers after removal from your factory.

I. Item 17 - Shortages of Tobacco Products Disclosed by Inventory.

(1) **Am I liable for the tax on shortages of packaged tobacco products?** You are liable for the tax. You must pay the tax, file an explanation, or file a claim.

(a) If you chose to pay the tax, report the tax liability and details of the shortage on TTB F 5000.24.

(b) If you have not paid the tax on the shortage and can establish that the shortage was not the result of a removal subject to tax, attach an explanation to the report for the month in which you found the shortage.

(c) Otherwise, you must file a claim according to TTB regulations (27 CFR Part 40).

(2) **Am I liable for the tax on shortages of tobacco products not in packages?** An appropriate TTB officer may require you to file a claim according to TTB regulations (27 CFR Part 40).

(3) **What is a package?** A package means the immediate container in which the tobacco products are put up in by the manufacturer and offered for sale or delivery to the consumer.

TTB F 6210.6 (8/2008)

J. Items 7) through 20) - How must I report cigarette papers?

If your report period (Item 1) covers a time period	Report cigarette papers according to:
Before January 1, 2000	The number of books or sets of cigarette papers of each numerical content.
On or after January 1, 2000	The number of cigarette papers.

K. Item 22 - Who may sign this report?

If your business is a	The report must be signed by:
Sole Proprietorship	(1) You; OR (2) An individual for whom you filed an ATF or TTB F 5000.8, Power of Attorney, that grants authority to sign this report.
Partnership	(1) Each partner; OR (2) The partner who has been given the authority to sign by the articles of partnership or similar agreement of all the partners that you filed for this permit; OR (3) An individual for whom you filed an ATF or TTB F 5000.8, Power of Attorney, that grants authority to sign this report.
Corporation, association, limited liability company or other business	(1) An individual who has signature authority granted by the business documents that you filed for this permit; OR (2) An individual for whom you filed an ATF or TTB F 5000.8, Power of Attorney, that grants authority to sign this report.

QUESTIONS.

L. If I have questions about this TTB form, who can answer my questions? Contact a specialist in the Tobacco Unit, National Revenue Center by phone at 1-800-358-2262 or 1-513-684-7150, fax at 1-513-684-2251 or e-mail to ttbquestions@nrc.gov.

PAPERWORK REDUCTION ACT NOTICE

This information request is in accordance with the Paperwork Reduction Act of 1996. The purpose of this information collection is to monitor the operations of industries regulated by TTB. TTB uses the information to monitor activities and determine errors or omissions on taxable commodities. The information is mandatory by statute (26 U.S.C. 5722).

The estimated average burden associated with this collection of information is 1 hour 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 Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20260.

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.

TTB F 6210.6 (8/2008)

OMB No. 1513-0033 (12/31/2008)

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

FOR TTB USE ONLY
Audited By _____ Date Of Audit _____

REPORT - MANUFACTURER OF TOBACCO PRODUCTS OR CIGARETTE PAPERS AND TUBES

1. My Employer Identification Number (Read instruction E.) 2. TTB Permit Number (Read instruction F.) 3. Report Covers Period of: (Read instruction G.) 4. This report is my first report.

5. This report is my last report and I have attached my permit OR my permit is not attached because:

6. (Name and Address) (as listed on my TTB permit)

	Large Cigars (Number) (a)	Small Cigars (Number) (b)	Large Cigarettes (Number) (c)	Small Cigarettes (Number) (d)	Chewing Tobacco (Pounds) (e)
7. On Hand, In Bond, Start of Period					
8. Manufactured					
9. Received Without Payment of Tax	a. From other factories				
	b. From customs custody	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY
	(1) Puerto Rico				
	(2) Other than Puerto Rico				
c. From export warehouses					
d. From foreign trade zones					
10. Received by Return to Bond					
11. Overages Disclosed by inventory					
12. Other (Specify)					
13. TOTAL					
14. Removed Subject to Tax	a. For export				
	b. To export warehouses				
	c. To other factories				
	d. To foreign trade zones				
	e. For use of United States (Read instruction H.)				
	f. For experimental purposes off factory premises				
15. Otherwise Disclosed by Payment of Tax	a. Consumption by employees off factory premises				
	b. Consumption by employees on factory premises				
	c. Use for experimental purposes on factory premises				
	d. Loss				
	e. Destruction				
f. Reduction to tobacco					
17. Shortages Disclosed by inventory (Read instruction I.)					
18. Other (Specify)					
19. On Hand, In Bond, End of Period					
20. TOTAL					

TTB F 6210.6 (8/2008)

OMB No. 1513-0033 (12/19/2008)

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

FOR TTB USE ONLY
Audited By: _____ Date Of Audit: _____

REPORT - MANUFACTURER OF TOBACCO PRODUCTS OR CIGARETTE PAPERS AND TUBES

1. My Employer Identification Number (Read instruction E.)	2. TTB Permit Number (Read instruction F.)	3. Report Covers Period of: (Read instruction G.)	4. <input type="checkbox"/> This report is my first report.
5. <input type="checkbox"/> This report is my last report and I have attached my permit OR my permit is not attached because:			

6. (Name and Address) (as listed on my TTB permit)

7. On Hand, in Bond, Start of Period						
8. Manufactured						
9. Received Without	a. From other factories					
	b. From customs custody	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY
	c. (1) Puerto Rico					
	c. (2) Other than Puerto Rico					
d. From export warehouses						
e. From foreign trade zones						
10. Received by Return to Bond						
11. Overages Disclosed by Inventory						
12. Other (Specify)						
13. TOTAL						
14. Removed Subject to Tax						
15. Received Without	a. For export					
	b. To export warehouses					
	c. To other factories					
	d. To foreign trade zones					
	e. For use of United States (Read instruction H.)					
	f. For experimental purposes off factory premises					
	16. Change Observed Without Determination					
a. Consumption by employees off factory premises						
b. Consumption by employees on factory premises						
c. Use for experimental purposes on factory premises						
d. Loss						
e. Destruction						
f. Reduction to tobacco						
17. Shortages Disclosed by Inventory (Read instruction I.)						
18. Other (Specify)						
19. On Hand, in Bond, End of Period						
20. TOTAL						

TTB F 4210 6 (8/2008)

	Snuff (Pounds) (f)	Pipe Tobacco (Pounds) (g)	Roll Your Own Tobacco (Pounds) (h)	Cigarette Papers (Number) (Read instruction J.) (i)	Cigarette Tubes (Number) (j)
7. On Hand, in Bond, Start of Period					
8. Manufactured					
9. Received Without	a. From other factories				
	b. From customs custody	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY
	c. (1) Puerto Rico				
	c. (2) Other than Puerto Rico				
d. From export warehouses					
e. From foreign trade zones					
10. Received by Return to Bond					
11. Overages Disclosed by Inventory					
12. Other (Specify)					
13. TOTAL					
14. Removed Subject to Tax					
15. Received Without	a. For export				
	b. To export warehouses				
	c. To other factories				
	d. To foreign trade zones				
	e. For use of United States (Read instruction H.)				
	f. For experimental purposes off factory premises				
	16. Change Observed Without Determination				NO ENTRY
a. Consumption by employees off factory premises				NO ENTRY	NO ENTRY
b. Consumption by employees on factory premises				NO ENTRY	NO ENTRY
c. Use for experimental purposes on factory premises				NO ENTRY	NO ENTRY
d. Loss					
e. Destruction					
f. Reduction to tobacco				NO ENTRY	NO ENTRY
17. Shortages Disclosed by Inventory (Read instruction I.)					
18. Other (Specify)					
19. On Hand, in Bond, End of Period					
20. TOTAL					

21. Large Cigars Removed Subject to Tax (Sum of a. and b. should agree with Item 14(A))	
a. Number Removed with Sale Price Per Thousand of \$235.294 or Less	b. Number Removed with Sale Price Per Thousand of More Than \$235.294

UNDER PENALTIES OF PERJURY, I DECLARE THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS REPORT IS TRUE, ACCURATE, AND COMPLETE

22. Signature (Read instruction K.)	23. My Title for This Business (Examples: owner, partner, corporate title, or power of attorney.)	24. Date
25. My Business Telephone Number (Optional)	26. My E-Mail Address (Optional)	



Check Your Bond

- You should periodically check to ensure you have adequate bond coverage.
- Minimum bond coverage is no less than \$1,000; the maximum bond tops out at \$250,000.

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Determining Bond Coverage

- For each column in the report that you have entries (columns A – J), add line 8 to lines 9a, 9b, and 9c.
- Multiply your total by the appropriate tax rate for that column.
- Add your totals for each column together.
- This is the least amount of coverage you should have.

Alcohol and Tobacco Tax and Trade Bureau

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
REPORT - MANUFACTURER OF TOBACCO PRODUCTS OR CIGARETTE PAPERS AND TUBES

OMB No. 1513-0033 (12/31/2008)
FOR TTB USE ONLY
Audited By: _____ Date Of Audit: _____

1. My Employer Identification Number (Read instruction E.) _____
2. TTB Permit Num. (Read instruction G.) _____
3. Report Covers Period of: (Read instruction G.) _____
4. This report is my first report.
5. This report is my last report and I have attached my permit OR my permit is not attached because: _____

6. (Name and Address) (as listed on my TTB permit): _____

	Large Cigars (Number) (a)	Small Cigars (Number) (b)	Large Cigarettes (Number) (c)	Small Cigarettes (Number) (d)	Chewing Tobacco (Pounds) (e)
7. On Hand, in Bond, Start of Period					
8. Manufactured					
9. Removed Without Payment of Tax					
a. From other factories					
b. From customs custody	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY
(1) Puerto Rico					
(2) Other than Puerto Rico					
c. From export warehouses					
d. From foreign trade zones					
10. Received by Return to Bond					
11. Overages Disclosed by inventory					
12. Other (Specify)					
13. TOTAL					
14. Removed subject to Tax					
15. Removed Without Payment of Tax					
a. For export					
b. To export warehouses					
c. To other factories					
d. To foreign trade zones					
e. For use of United States (Read instruction H)					
f. For experimental purposes off factory premises					
16. Removed Without Payment of Tax					
a. Consumption by employees off factory premises					
b. Consumption by employees on factory premises					
c. Use for experimental purposes on factory premises					
d. Loss					
e. Destruction					
f. Reduction to tobacco					
17. Shortages Disclosed by inventory (Read instruction I)					
18. Other (Specify)					
19. On Hand, in Bond, End of Period					
20. TOTAL					

TTB F 6210.6 (8/2008)

Tobacco Manufacturers: Excise Tax Returns



Excise Taxes Filed on TTB Form 5000.24

- Per 27 CFR 40.162, every manufacturer of tobacco products shall file, for each of his factories, a semi-monthly tax return for each return period, including any period during which a manufacturer begins or discontinues business.
- A return shall be executed and filed regardless of whether tobacco products are removed or whether tax is due for that particular return period.

Alcohol and Tobacco Tax and Trade Bureau



Return Periods for Semi-Monthly Filers (Non-EFT Payers)

- **27 CFR 40.163**
 - The periods to be covered by semi-monthly returns shall run from the 1st day through the 15th day of each month, and from the 16th through the last day of each month.
- **27 CFR 40.164**
 - Except for the month of September. The second semi-monthly period for the month of September shall be divided into two payment periods from the 16th day through the 26th day, and from the 27th day through the 30th day.

Alcohol and Tobacco Tax and Trade Bureau



Due Dates for Semi-Monthly Filers (Non-EFT)

- Per 27 CFR 40.165, the proprietor shall file a semi-monthly tax return no later than the 14th day after the last day of the return period.
- Except for the month of September. The return from the 16th day to the 26th day shall be filed no later than September 29th. The return for the 27th – 30th day, shall be filed no later than October 14th.

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Payment of Tax by Electronic Funds Transfer

- **27 CFR 40.165a**
 - Each taxpayer who was liable, during a calendar year, for a gross amount equal to or exceeding five million dollars in taxes on tobacco products, cigarette papers, and cigarette tubes, shall use a commercial bank in making payment by electronic funds transfer (EFT) of taxes during the next succeeding calendar year.
 - For each return filed in accordance with this part, the taxpayer shall direct the taxpayer's bank to make an EFT in the amount of the tax payment to the Treasury Account.

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Payment of Tax by EFT (Cont'd)

- EFT payments may be made by Fedwire, ACH, or Pay.gov.
- The request shall be made to the bank early enough for the transfer to be made by no later than the close of business on the last day for filing the return.
- The request shall take into account any time limit established by the bank.

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What Happens if the Excise Taxes Are Not Paid?

- 26 U.S.C. 6201 – “the secretary is authorized and required to make assessments of all taxes” (including interest and assessable penalties).
- Assessment is a formal recording of a taxpayer’s tax liability.

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Penalties

- 26 U.S.C., Chapter 68 allows for penalties to be imposed for delinquent taxes and returns.
 1. Failure to File
 2. Failure to Pay
 3. Failure to Deposit

Alcohol and Tobacco Tax and Trade Bureau

OMB No. 1513-0083 (01/01/2008)

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) EXCISE TAX RETURN <small>(Prepare in duplicate - See instructions on back)</small>		1. SERIAL NUMBER	
2. FORM OF PAYMENT <input type="checkbox"/> CHECK <input type="checkbox"/> MONEY ORDER <input type="checkbox"/> EFT <input type="checkbox"/> OTHER (Specify)		3. AMOUNT OF PAYMENT \$	
4. RETURN COVERS (Check one) <input type="checkbox"/> PREPAYMENT <input type="checkbox"/> PERIOD		NOTE: PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (SHOW EMPLOYER IDENTIFICATION NUMBER ON ALL CHECKS OR MONEY ORDERS) FOR TTB USE ONLY	
5. DATE PRODUCTS TO BE REMOVED (For Prepayment Returns Only) BEGINNING _____ ENDING _____			
6. EMPLOYER IDENTIFICATION NUMBER	7. PLANT, REGISTRY, OR PERMIT NUMBER	TAX	
8. NAME AND ADDRESS OF TAXPAYER (Include ZIP Code)		PENALTY	
		INTEREST	
		TOTAL	
		EXAMINED BY:	
		DATE EXAMINED:	
CALCULATION OF TAX DUE (Before making entries on lines 18 - 21, complete Schedules A and B)			
PRODUCT (a)	AMOUNT OF TAX (b)		
9. DISTILLED SPIRITS	\$		
10. WINE	\$		
11. BEER	\$		
12. CIGARS	\$		
13. CIGARETTES	\$		
14. CIGARETTE PAPERS AND/OR CIGARETTE TUBES	\$		
15. CHEWING TOBACCO AND/OR SNUFF	\$		
16. PIPE TOBACCO AND/OR ROLL-YOUR-OWN TOBACCO	\$		
17. TOTAL TAX LIABILITY (Total of lines 9-16)	\$		
18. ADJUSTMENTS INCREASING AMOUNT DUE (From line 29)	\$		
19. GROSS AMOUNT DUE (Line 17 plus line 18)	\$		
20. ADJUSTMENTS DECREASING AMOUNT DUE (From line 34)	\$		
21. AMOUNT TO BE PAID WITH THIS RETURN (Line 19 minus line 20)	\$		
Order penalties of penalty (declare that I have examined this return (including any accompanying explanations, statements, schedules, and forms) and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.			
22. DATE	23. SIGNATURE	24. TITLE	
SCHEDULE A - ADJUSTMENTS INCREASING AMOUNT DUE			
EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS		
	(b) TAX	(c) INTEREST	(d) PENALTY
25.	\$	\$	\$
26.	\$	\$	\$
27.	\$	\$	\$
28. SUBTOTALS OF COLUMNS (b), (c) AND (d)	\$	\$	\$
29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (Line 28, Col (b) + (c) + (d)) Enter here and on line 18	\$		
SCHEDULE B - ADJUSTMENTS DECREASING AMOUNT DUE			
EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS		
	(b) TAX	(c) INTEREST	(d) PENALTY
30.	\$	\$	\$
31.	\$	\$	\$
32.	\$	\$	\$
33. SUBTOTALS OF COLUMNS (b) and (c)	\$	\$	\$
34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (Line 33, Col (b) + (c)) Enter here and on line 20	\$		

TTB F 9999-24 (02/2005)

OMB No. 1513-0083 (01/31/2005)
OMB No. 1513-0083 (04/30/2005)

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) EXCISE TAX RETURN <small>(Prepare in duplicate - See instructions below)</small>		1. SERIAL NUMBER
2. FORM OF PAYMENT <input type="checkbox"/> CHECK <input type="checkbox"/> MONEY ORDER <input type="checkbox"/> EFT <input type="checkbox"/> OTHER (Specify) _____		3. AMOUNT OF PAYMENT \$ _____
4. RETURN COVERS (Check one) <input type="checkbox"/> PREPAYMENT <input type="checkbox"/> PERIOD		NOTE: PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (SHOW EMPLOYER IDENTIFICATION NUMBER ON ALL CHECKS OR MONEY ORDERS)
BEGINNING _____ ENDING _____		
5. DATE PRODUCTS TO BE REMOVED (For Prepayment Returns Only)		FOR TTB USE ONLY
6. EMPLOYER IDENTIFICATION NUMBER	7. PLANT, REGISTRY, OR PERMIT NUMBER	TAX \$ _____
8. NAME AND ADDRESS OF TAXPAYER (Include ZIP Code)		PENALTY _____
		INTEREST _____
		TOTAL \$ _____
		EXAMINED BY: _____
		DATE EXAMINED: _____

18. ADJUSTMENTS INCREASING AMOUNT DUE (From line 28)	\$ _____
19. GROSS AMOUNT DUE (Line 17 plus line 18)	\$ _____
20. ADJUSTMENTS DECREASING AMOUNT DUE (From line 24)	\$ _____
21. AMOUNT TO BE PAID WITH THIS RETURN (Line 19 minus line 20)	\$ _____

Under penalties of perjury I declare that I have examined this return (including any accompanying explanations, statements, schedules, and forms) and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.

22. DATE	23. SIGNATURE	24. TITLE
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SCHEDULE A - ADJUSTMENTS INCREASING AMOUNT DUE			
EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS		
	(b) TAX	(c) INTEREST	(d) PENALTY
25. _____	\$ _____	\$ _____	\$ _____
26. _____	\$ _____	\$ _____	\$ _____
27. _____	\$ _____	\$ _____	\$ _____
28. SUBTOTALS OF COLUMNS (b), (c) AND (d)	\$ _____	\$ _____	\$ _____
29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (Line 28, Col (b) + (c) + (d) Enter here and on line 18.	\$ _____		

SCHEDULE B - ADJUSTMENTS DECREASING AMOUNT DUE			
EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS		
	(b) TAX	(c) INTEREST	(d) PENALTY
30. _____	\$ _____	\$ _____	\$ _____
31. _____	\$ _____	\$ _____	\$ _____
32. _____	\$ _____	\$ _____	\$ _____
33. SUBTOTALS OF COLUMNS (b) AND (c)	\$ _____	\$ _____	\$ _____
34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (Line 33, Col (b) + (c) Enter here and on line 20.	\$ _____		

TTB F 5000 24 (5/2005)

OMB No. 1513-0083 (01/31/2005)

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) EXCISE TAX RETURN <small>(Prepare in duplicate - See instructions on back)</small>		1. SERIAL NUMBER
2. FORM OF PAYMENT <input type="checkbox"/> CHECK <input type="checkbox"/> MONEY ORDER <input type="checkbox"/> EFT <input type="checkbox"/> OTHER (Specify) _____		3. AMOUNT OF PAYMENT \$ _____
4. RETURN COVERS (Check one) <input type="checkbox"/> PREPAYMENT <input type="checkbox"/> PERIOD		NOTE: PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (SHOW EMPLOYER IDENTIFICATION NUMBER ON ALL CHECKS OR MONEY ORDERS)
BEGINNING _____ ENDING _____		

CALCULATION OF TAX DUE (Before making entries on lines 18 - 21, complete Schedules A and B)	
PRODUCT (a)	AMOUNT OF TAX (b)
9. DISTILLED SPIRITS	\$ _____
10. WINE	\$ _____
11. BEER	\$ _____
12. CIGARS	\$ _____
13. CIGARETTES	\$ _____
14. CIGARETTE PAPERS AND/OR CIGARETTE TUBES	\$ _____
15. CHEWING TOBACCO AND/OR SNUFF	\$ _____
16. PIPE TOBACCO AND/OR ROLL-YOUR-OWN TOBACCO	\$ _____
17. TOTAL TAX LIABILITY (Total of lines 9-16)	\$ _____
18. ADJUSTMENTS INCREASING AMOUNT DUE (From line 20)	\$ _____
19. GROSS AMOUNT DUE (Line 17 plus line 18)	\$ _____
20. ADJUSTMENTS DECREASING AMOUNT DUE (From line 34)	\$ _____
21. AMOUNT TO BE PAID WITH THIS RETURN (Line 19 minus line 20)	\$ _____

Under penalties of perjury I declare that I have examined this return (including any accompanying explanations, statements, schedules, and forms) and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.

22. DATE	23. SIGNATURE	24. TITLE
----------	---------------	-----------

28. SUBTOTALS OF COLUMNS (b), (c) AND (d)	\$ _____
29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (Line 28, Col (b) + (c) + (d) Enter here and on line 18.	\$ _____

SCHEDULE B - ADJUSTMENTS DECREASING AMOUNT DUE			
EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS		
	(b) TAX	(c) INTEREST	(d) PENALTY
30. _____	\$ _____	\$ _____	\$ _____
31. _____	\$ _____	\$ _____	\$ _____
32. _____	\$ _____	\$ _____	\$ _____
33. SUBTOTALS OF COLUMNS (b) AND (c)	\$ _____	\$ _____	\$ _____
34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (Line 33, Col (b) + (c) Enter here and on line 20.	\$ _____		

TTB F 5000 24 (5/2005)

OMB No. 1513-0083 (01/31/2005)

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) EXCISE TAX RETURN <small>(Prepare in duplicate - See instructions on back)</small>		SERIAL NUMBER
2. FORM OF PAYMENT <input type="checkbox"/> CHECK <input type="checkbox"/> MONEY ORDER <input type="checkbox"/> EFT <input type="checkbox"/> OTHER (Specify _____)		3. AMOUNT OF PAYMENT \$ _____
4. RETURN COVERS (Check one) <input type="checkbox"/> PREPAYMENT <input type="checkbox"/> PERIOD BEGINNING _____ ENDING _____		NOTE: PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (SHOW EMPLOYER IDENTIFICATION NUMBER ON ALL CHECKS OR MONEY ORDERS)
5. DATE PRODUCTS TO BE REMOVED (For Prepayment Returns Only)		FOR TTB USE ONLY
6. EMPLOYER IDENTIFICATION NUMBER	7. PLANT, REGISTRY, OR PERMIT NUMBER	TAX \$ _____
8. NAME AND ADDRESS OF TAXPAYER (Include ZIP Code)		PENALTY \$ _____
		INTEREST \$ _____
		TOTALS \$ _____
		EXAMINED BY: _____
		DATE EXAMINED: _____
CALCULATION OF TAX DUE (Before making entries on lines 18-21, complete Schedules A and B)		
PRODUCT (a)		AMOUNT OF TAX (b)
9. DISTILLED SPIRITS	\$ _____	
10. WINE	\$ _____	
11. BEER	\$ _____	
12. CIGARS	\$ _____	
13. CIGARETTES	\$ _____	

SCHEDULE A - ADJUSTMENTS INCREASING AMOUNT DUE			
EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS		
	(b) TAX	(c) INTEREST	(d) PENALTY
25.	\$ _____	\$ _____	\$ _____
26.	\$ _____	\$ _____	\$ _____
27.	\$ _____	\$ _____	\$ _____
28. SUBTOTALS OF COLUMNS (b), (c), AND (d)	\$ _____	\$ _____	\$ _____
29. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (Line 25, Col (b) + (c) + (d)) Enter here and on line 18.	\$ _____	\$ _____	\$ _____

SCHEDULE B - ADJUSTMENTS DECREASING AMOUNT DUE		
EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS	
	(b) TAX	(c) INTEREST
30.	\$ _____	\$ _____
31.	\$ _____	\$ _____
32.	\$ _____	\$ _____
33. SUBTOTALS OF COLUMNS (b) and (c)	\$ _____	\$ _____
34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (Line 33, Col (b) + (c)) Enter here and on line 20.	\$ _____	\$ _____

TTB F 6000.24 (6/2005)

32.	\$ _____	\$ _____
33. SUBTOTALS OF COLUMNS (b) and (c)	\$ _____	\$ _____
34. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (Line 33, Col (b) + (c)) Enter here and on line 20.	\$ _____	\$ _____

TTB F 6000.24 (6/2005)

35. ADDITIONAL INSTRUCTIONS (Reference by item number and use a separate sheet if necessary)

INSTRUCTIONS

- Prepare TTB F 6000.24, Excise Tax Return, in duplicate. The return must cover all tax liabilities incurred or discovered during the tax period.
- Prepare a separate TTB F 6000.24 for each distilled spirits plant, bonded wine cellar or winery, brewery, tobacco products factory, or cigarette papers and labels factory from which you make returns subject to tax.
- TTB Form 6000.24 must be filed as both a prepayment tax return and a scheduled payment tax return. Excise taxes shall be paid on TTB F 6000.24 for each tax return period, whether or not you deposit all tax liability incurred during the period. Exceptions: (a) distilled spirits plant operators who do not have an approved bond covering the scheduled payment of taxes; (b) producers of bonded wine cellars or wineries who have no tax due (see 27 CFR 24.271); or who are eligible to pay annually per 27 CFR 24.273; (c) manufacturers of tobacco products who have complied with the provisions of 27 CFR 40.102; and (d) manufacturers of cigarette papers and labels who have complied with the provisions of 27 CFR 40.
- Export warehouse operators transmitting remittances for unassessed liabilities (27 CFR 44.67) must prepare TTB F 6000.24. The proprietor must complete items 2, 3, 6, 8, and 22-24. Also complete appropriate tax forms under Calculation of Tax Due and make any necessary explanation in item 35.
- ITEM 1. Begin with "1" January 1 of each year. Use a separate series of numbers with the prefix "P" to designate prepayment returns. Begin with "P" to designate the first prepayment return filed in any calendar year.
- If this form contains pre-printed information in items 5, 7, 9, or 8, and the information is incorrect, make the necessary corrections by crossing out any errors and printing the correct information in the same area. If there is no pre-printed information in these areas, print or type the required information in the spaces provided.
- ITEM 6. Enter your employer identification number here and on all checks or money orders which accompany your return. If you have not been assigned an employer identification number, you must obtain and file Form SS-4 with your local Internal Revenue Service office.
- LINE 8 (a). Show on the appropriate line of item 8 the amount of tax being paid or, if the return covers a tax return period, the tax liability incurred during the period. If the return covers a tax return period, you must include all tax due and tax liabilities incurred during the period even if you have already prepaid the tax. (You will show prepayments in Schedule A or B adjustments decreasing the amount due.)
Brewers must calculate the amount of tax reported at Line 11 using net taxable removals during the return period. For any return period, net taxable removals equal the total number of barrels removed for consumption or sale minus the total number of barrels returned to the brewery from which removed during the same period.
- SCHEDULE A. Use Schedule A to report adjustments increasing the amount due. (For example, an error on a previous return period that results in an overpayment of tax.) In addition, producers of distilled spirits plants must use Schedule A to report the tax and interest, if any, on unassessed shortages of bonded distilled spirits, as required by 27 CFR 20.502(a)(1)(C), and producers of small winery premises who transported their wine credits must complete the tax and interest as required by 27 CFR 24.276(a).
- SCHEDULE B. Use Schedule B to report adjustments decreasing the amount due. (For example, an error on a previous return period that results in an overpayment of tax.) Prepayments of tax, claims approved for credit of tax, the amount of gallons and the applicable tax credit allowed for being a small winery, and other authorized adjustments must be reported in Schedule B. You may carry over to Schedule B if your net tax return the unapplied portion of any approved tax credits or adjustments.
- EXPLANATION OF ADJUSTMENTS. You must fully explain adjustments reported in Schedules A and B. Identify any prepayments by serial number of the tax return on which the tax was prepaid. Identify approved claims by claim number. In all other cases, you must enter, as a minimum, the date of the transaction (the date of an error, date of a shortage and date, etc.), the county and country of the products involved in the adjustment, and the reason for the adjustment. If necessary, use the space above or attach a separate sheet to explain adjustments fully.
- INTEREST. The law provides for the payment of interest on underpayments and overpayments of tax. Interest, if applicable, will be computed at the rate prescribed by 26 U.S.C. 6601 and reported as a separate entry in Schedule A or B. To avoid paying interest on unassessed shortages of bonded distilled spirits, you must report the shortage on the tax return covering the period in which you discovered the shortage. Interest is not allowed on adjustments involving the prepayment of tax or approved claims for credit of tax (unless the approved claim specifically authorized such interest).
Compute the interest on underpayments from the due date of the return to the date of payment. Compute the interest on overpayments from the date of overpayment to the due date of the return on which the credit is taken.
- Enter "NONE" in Schedule A or Schedule B if there is no transaction.
- Payment must accompany this form except when the payment is by electronic funds transfer (EFT).
- Mail this return to:
TTB
Excise Tax
P. O. Box 350055
Philadelphia, PA 19151-0505

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information is to identify taxpayers, the period covered, and the amount of tax due for each tax return. The information is used by the Government to ensure that the correct tax payment was made and received. The information is mandatory by statute (26 U.S.C., 5051, 5703).

The estimated average burden associated with this collection is .75 hour per respondent or recordkeeper depending on 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, 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.

TTB F 6000.24 (6/2005)

Tobacco Manufacturers: Claims



Claims Filed by Tobacco Product Manufacturers

- Abatement of assessment – 27 CFR 40.281
- Allowance of Tax – 27 CFR 40.282
- Credit or Refund of Tax – 27 CFR 40.283
- Remission of Tax Liability – 27 CFR 40.284
- Refund of Overpayment – 27 CFR 40.286
- Remission of Tax Liability on Shortage – 27 CFR 40.287
- Disaster Claims – Subpart C, 27 CFR 46

Alcohol and Tobacco Tax and Trade Bureau



Claims Filed by Tobacco Product Manufacturers (Cont'd)

- Of the seven claim types allowable to a tobacco manufacturer, the most commonly filed is the claim for credit or refund of tax on the basis of tobacco products withdrawn from the market.
- The taxes paid may be credited or refunded to a manufacturer on proof satisfactory to TTB that the claimant manufacturer paid the tax.

Alcohol and Tobacco Tax and Trade Bureau



Claims Filed by Tobacco Product Manufacturers (Cont'd)

- Prepared on TTB Form 5620.8, in duplicate and filed within six months from the date of withdrawal from market.
- Shall include a statement that: “The tax imposed on tobacco products by 26 U.S.C. 7652 or Chapter 52, was paid in respect to the tobacco products covered by the claim, and that the products were lost, destroyed, or withdrawn from the market within 6 months preceding the date the claim is filed.”

Alcohol and Tobacco Tax and Trade Bureau



Claims Filed by Tobacco Product Manufacturers (Cont'd)

- Claims involving large cigars withdrawn from the market, the manufacturer must include a statement that:
 - “The amounts claimed relating to large cigars are based on the lowest sale price applicable to the cigars during the required record retention period, except where specific documentation is submitted with the claim to establish that any greater amount of tax claimed was actually paid.”
- Shall be accompanied by TTB Form 5200.7, Schedule of Tobacco Products, Cigarette Papers or Tubes Withdrawn from the Market, prepared and verified as prescribed in 27 CFR 40.311 and 40.313.

Alcohol and Tobacco Tax and Trade Bureau



Abatement of Assessment Claim

- **27 CFR 40.281**
 - A claim for abatement of the unpaid portion of the assessment of any tax on tobacco products may be allowed to the extent such assessment is excessive in amount, is assessed after expiration of the applicable period of limitation, or is erroneously or illegally assessed.

Alcohol and Tobacco Tax and Trade Bureau



Allowance of Tax

- **27 CFR 40.282**
 - Relief from payment of tax on tobacco products may be extended to manufacturers by allowance of the tax where the tobacco products after removal from the factory upon determination of tax and prior to the payment of such, are lost or destroyed by fire, casualty, or act of God while in the possession or ownership of the manufacturer who removed such products or are withdrawn by him from the market.

Alcohol and Tobacco Tax and Trade Bureau



Credit or Refund of Tax 27 CFR 40.283

- The taxes paid on tobacco products may be credited or refunded (without interest) to a manufacturer on proof satisfactory to the appropriate TTB officer, that the claimant manufacturer paid the tax on tobacco products, are lost otherwise than by theft or destroyed by fire, casualty, or act of God while in the possession or ownership of the manufacturer or withdrawn by him from the market.

Alcohol and Tobacco Tax and Trade Bureau



Remission of Tax Liability on Shortage

- **27 CFR 40.287**
 - Manufacturer of tobacco products may submit a claim for remission of tax liability on shortages of tobacco products in bond disclosed by physical inventory as explained in 27 CFR 40.255.

Alcohol and Tobacco Tax and Trade Bureau



Remission of Tax Liability

- **27 CFR 40.284**
 - Remission of the tax liability on tobacco products may be extended to the manufacturer liable for the tax where tobacco products in bond are lost (otherwise than by theft) or destroyed by fire, casualty, or act of God, while in the possession or ownership of such manufacturer.

Alcohol and Tobacco Tax and Trade Bureau



Refund of Overpayment

- **27 CFR 40.286**
 - Where an error in computation of the quantity of tobacco products or in computation of the amount of tax due resulted in overpayment and the error is specifically identified and supported by records, the manufacturer may file a claim for refund or may make an adjustment on a semi-monthly tax return.

Alcohol and Tobacco Tax and Trade Bureau



Disaster Claims

- **Section 5708 of the IRC and 27 CFR 46.71**
 - Covers losses of tobacco products caused by a Presidentially declared disaster.
 - Claims for the refund of taxes on such losses must be filed within six months after the President makes the determination that a major disaster has occurred.

Alcohol and Tobacco Tax and Trade Bureau

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) CLAIM - ALCOHOL, TOBACCO, AND FIREARMS TAXES <small>(File in duplicate with the Alcohol and Tobacco Tax and Trade Bureau)</small>		OMB No. 1513-0030 (06/30/2008) FOR TTB USE ONLY CLAIM NUMBER
1. THIS CLAIM IS FILED UNDER THE PROVISIONS OF 27 CFR. (Enter applicable section of regulations, such as 53.40.283, or 40.173. See www.ttb.gov.)		
2. <input type="checkbox"/> REMISSION OF TAX <input type="checkbox"/> ALLOWANCE OF LOSS <input type="checkbox"/> DRAWBACK-MIBEP	<input type="checkbox"/> ALLOWANCE OF CREDIT FOR TAX <input type="checkbox"/> ALLOWANCE OF TAX <input type="checkbox"/> DRAWBACK-EQUIPMENT	<input type="checkbox"/> ABATEMENT OF TAX <input type="checkbox"/> REFUND OF TAX <input type="checkbox"/> OTHER (Specify)
3. NAME AND ADDRESS OF CLAIMANT (Telephone number and e-mail address optional)		4. EMPLOYER IDENTIFICATION NUMBER
		5. PLANT, LICENSE, OR PERMIT NUMBER
		6. KIND OF TAX
		7. PERIOD, IF SPECIAL TAX OR MIBEP ONLY (month/year) FROM TO
		8. AMOUNT OF TAX CLAIMED
		9. DATE(S) OF PAYMENT (for refunds ONLY)
10. BASIS OF CLAIM (Give the detailed information required by the applicable regulations under which the claim is filed and any other facts which will aid the reviewing official of the exact basis for the claim. Please identify any documents or statements submitted in support of this claim.)		
<small>(Attach letter size sheets if more space is required)</small>		
PAPERWORK REDUCTION ACT NOTICE		
This request is in accordance with the Paperwork Reduction Act of 1995. The information collection is used, along with other supporting documents, to obtain credit, remission, and abatement of tax on taxable articles (alcohol, beer, tobacco products, and firearms and ammunition) that have been lost, and to obtain refund of overpaid taxes and abatement of overassessed taxes. This information is required to obtain a benefit by 26 U.S.C. 5005, 5705, and 6416.		
The estimated average burden associated with this collection of information is 1 hour 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 Reports Management Officer, Regulations and Ruling Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20200.		
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.		
Under the penalties of perjury, I declare that I have submitted this claim, including supporting documents and statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
11. SIGNATURE (Type or print name and title under or beside signature)		12. DATE
TTB F 5628.8 (02/2007)		Page 1 of 2

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) CLAIM - ALCOHOL, TOBACCO, AND FIREARMS TAXES <small>(File in duplicate with the Alcohol and Tobacco Tax and Trade Bureau)</small>		OMB No. 1513-0030 (06/30/2008) FOR TTB USE ONLY CLAIM NUMBER
1. THIS CLAIM IS FILED UNDER THE PROVISIONS OF 27 CFR. (Enter applicable section of regulations, such as 53.40.283, or 40.173. See www.ttb.gov.)		
2. <input type="checkbox"/> REMISSION OF TAX <input type="checkbox"/> ALLOWANCE OF LOSS <input type="checkbox"/> DRAWBACK-MIBEP	<input type="checkbox"/> ALLOWANCE OF CREDIT FOR TAX <input type="checkbox"/> ALLOWANCE OF TAX <input type="checkbox"/> DRAWBACK-EQUIPMENT	<input type="checkbox"/> ABATEMENT OF TAX <input type="checkbox"/> REFUND OF TAX <input type="checkbox"/> OTHER (Specify)
3. NAME AND ADDRESS OF CLAIMANT (Telephone number and e-mail address optional)		4. EMPLOYER IDENTIFICATION NUMBER
		5. PLANT, LICENSE, OR PERMIT NUMBER
		6. KIND OF TAX
		7. PERIOD, IF SPECIAL TAX OR MIBEP ONLY (month/year) FROM TO
		8. AMOUNT OF TAX CLAIMED
		9. DATE(S) OF PAYMENT (for refunds ONLY)
10. BASIS OF CLAIM (Give the detailed information required by the applicable regulations under which the claim is filed and any other facts which will aid the reviewing official of the exact basis for the claim. Please identify any documents or statements submitted in support of this claim.)		
<small>(Attach letter size sheets if more space is required)</small>		
PAPERWORK REDUCTION ACT NOTICE		
This request is in accordance with the Paperwork Reduction Act of 1995. The information collection is used, along with other supporting documents, to obtain credit, remission, and abatement of tax on taxable articles (alcohol, beer, tobacco products, and firearms and ammunition) that have been lost, and to obtain refund of overpaid taxes and abatement of overassessed taxes. This information is required to obtain a benefit by 26 U.S.C. 5005, 5705, and 6416.		
The estimated average burden associated with this collection of information is 1 hour 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 Reports Management Officer, Regulations and Ruling Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20200.		
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.		
Under the penalties of perjury, I declare that I have submitted this claim, including supporting documents and statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
11. SIGNATURE (Type or print name and title under or beside signature)		12. DATE
TTB F 5628.8 (02/2007)		Page 1 of 2

The tax imposed on tobacco products by 26 U.S.C. or chapter 52, as applicable, has been paid in respect to the articles covered by the claim, and that the products were lost, destroyed, or withdrawn from the market within 6 months preceding the date the claim was filed, and shall be executed under the penalties of perjury.

GENERAL INSTRUCTIONS

ITEM 1. Enter the section of the regulations under which you are filing this claim. You may refer to regulations listed on the TTB website at <http://www.ttb.gov>.

ITEM 2. Select the type of claim you are filing as follows (Note: The following are general definitions. Please review regulations for further information on filing claims for your commodity):

REMISSION OF TAX - A qualified permittee, manufacturer, or proprietor may file a claim for remission of tax on the quantity of distilled spirits (including distilling material and denatured spirits), or tobacco products that were lost or destroyed while in bond, if the tax has not been paid or determined. A claim of this type may also be filed to cover underpaid taxes not in transit between breweries and underpaid wine removed for export, but not while in transit to the point of export.

Note: This type of claim may be filed only by the person who is liable for paying the tax.

ALLOWANCE OF LOSS - A qualified permittee, manufacturer, or proprietor may file a claim for allowance of loss or relief of tax liability on denatured spirits, wine, or beer that have been lost or destroyed on the bonded premises, or wine lost or destroyed in transit thereto, if the tax has not been paid or determined.

Note: Taxpaid distilled spirits, wine, beer, or tobacco products which are lost or rendered unrecognizable by accident, disaster, fire, casualty, or act of God should be filed as a claim for allowance of credit or claim for refund.

DRAWBACK - MIBP - A manufacturer of nonbeverage products may file a claim for drawback on distilled spirits used in a TTB-approved formula for use as a medicine, medicinal preparation, food product, flavor, flavor extract, or any other TTB-approved nonbeverage product. Formulas which are stated in the current revisions or editions of the United States Pharmacopoeia (U.S.P.), the National Formulary (N.F.), or the Homeopathic Pharmacopoeia of the United States (H.P.U.S.) are considered approved formulas.

ALLOWANCE OF CREDIT - A qualified permittee, manufacturer, or proprietor may file a claim for allowance of credit of tax. The approved amount may be applied as credit toward unpaid taxes or future tax liabilities.

ALLOWANCE OF TAX - A tobacco manufacturer, proprietor, or permittee may file a claim for relief from the payment of tax on tobacco products, if after determination of tax and removal from the factory, not prior to the time for payment of the tax, the articles are lost (other than by theft), or destroyed by fire, casualty, or act of God.

DRAWBACK-EXPORT - A qualified permittee, manufacturer, or proprietor may file a claim for drawback of the tax on liquid spirits, wine, or beer exported from the United States. This type of claim cannot be used for tobacco products exported with the benefit of drawback.

ABATEMENT OF TAX - A claim for abatement of tax on firearms, ammunition, distilled spirits, wine, beer, or tobacco products may be filed if the tax is assessed or has been assessed excessively and the taxpayer believes that the tax, or any portion of the tax, is not due.

REFUND OF TAX - A claim may be filed by a taxpayer for a refund of taxes (legally, erroneously, or excessively) collected. The claim must be filed within three years (two years under certain circumstances) after the date the tax is due, or paid, whichever is later.

ITEM 3. Enter the claimant's name and address (telephone number and e-mail address are optional).

ITEM 4. Enter the claimant's employer identification number.

ITEM 5. Enter the claimant's plant, license, or registry number.

ITEM 6. Enter the kind of tax (excise tax, special tax).

ITEM 7. Enter the period of which the tax was due (this only applies to special tax or nonbeverage claims). Enter the monthly form.

ITEM 8. Enter the total amount of tax being claimed.


ITEM 9. Enter the date the tax was paid (if paid) by the claimant.

ITEM 10. Provide detailed information that may be required by the applicable regulations pertaining to the claim along with any other necessary facts. Also identify any documents or statements submitted to support the claim.

ITEM 11. Enter the signature and title of a person authorized to sign on behalf of the company/claimant. The name of the person signing the claim should be typed or legibly printed under or beside the signature.

ITEM 12. Enter the date the claim was signed.

TTB F 5620.8 (8/2007) Page 2 of 2



TTB Form 5200.7

- TTB Form 5200.7, Schedule of Tobacco Products, Cigarette Papers or Tubes Withdrawn from the Market
- A formal request for authorization to withdraw tobacco product from the market as required by 27 CFR 40.282 - 40.283.
- **Must** be filed if a manufacturer intends to file a claim for the tax on tobacco products withdrawn from the market.



TTB Form 5200.7 (Cont'd)

- Products are assembled in or adjacent to a factory if they are to be returned to bond or at any suitable place if they are to be destroyed or reduced to materials.
- Products should be grouped according to the rates of tax.
- TTB Form 5200.7 should be prepared in triplicate (front page only) and submitted to the National Revenue Center (NRC).
- The NRC will notify Field Operations.
- The NRC in conjunction with Field Operations will determine if the schedule will be verified and the disposition of the tobacco products, with or without TTB supervision.

Alcohol and Tobacco Tax and Trade Bureau

OMB No. 1510-004 (03/01/2006)

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

**SCHEDULE OF TOBACCO PRODUCTS, CIGARETTE PAPERS OR TUBES
WITHDRAWN FROM THE MARKET**
(See Instructions Below)

1. SERIAL NUMBER
(Digits with "1" January
of each year)

REQUEST FOR DISPOSITION AUTHORIZATION
Operands to be listed, as indicated, of the cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, roll-your-own tobacco, cigarette papers, and cigarette tubes described below, withdrawn from the market after removal from factory at customs custody.

2. NAME AND MAILING ADDRESS OF TAXPAYER (Number and street or P.O. Box, city, State and ZIP Code) 3. These articles are under 26 U.S.C. 5701 (Repealed) (USA and foreign county) or

2a. EIN (Employer Identification Number) 3a. PERMIT NUMBER 4. These articles are under 26 U.S.C. 7502(a) (Production/Manufacturing) or

5. LOCATION WHERE ARTICLES ARE ASSEMBLED (Number and street, city and State) 6. These articles are under 26 U.S.C. 7503(a) (Sight/In Port U.S. High Seas) or

7. IDENTIFY OF FACTORY OR FACTORIES FROM WHICH ARTICLES WERE REMOVED 8. These articles have been paid on and are listed hereon but each tax was determined on (date) in accordance with the provisions of applicable PROVISIONS.

9a. PERMIT NUMBER 9b. DATE DISPOSITION DESIRED

7. DISPOSITION TO BE MADE OF ARTICLES (Check only one) TO BE DESTROYED RETURNED TO BOND IMPORTED ARTICLES TO NON-TAXPAID STATUS REDUCED TO MATERIALS

9c. PERMIT NUMBER OF FACTORY RECEIVING ARTICLES

KIND OF ARTICLES <i>(cigars/cigarettes/pipe organs chewing tobacco/snuff and other)</i>	NUMBER OF CIGARETTES (1)	SALE PRICE PER 100 (2)	NUMBER OF LEAF IN 1000 COUNDRS (3)	TOTAL NUMBER OF POUNDS/OUNCES (4)	TOTAL SALE PRICE/	RATE OF TAX (7)	AMOUNT OF TAX (8)
					(net) (1/2 col (4) x (2) col (3)		
10. TOTAL \$							

FOOTNOTES: 1. Complete only for large cigars. Enter the taxable sale price per thousand. (See Instructions.)
2. Complete only for large cigars with a sale price of \$60 more than \$225.00 per thousand.

THIS FORM IS NOT A CLAIM and its submission does not affect the statute period of limitations for filing claims. Claim must be filed by separate document on TTB Form 5200.8 within the period prescribed by law. See Instruction (4.) on reverse.

11. SIGNATURE AND TITLE OF TAXPAYER (The individual who is owner of the individual owner, member of firm, officer of corporation, or other person duly authorized by the taxpayer to sign.) 12. DATE OF SCHEDULE

OMB No. 1510-0046 (02/01/2005)

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
SCHEDULE OF TOBACCO PRODUCTS, CIGARETTE PAPERS OR TUBES
WITHDRAWN FROM THE MARKET

SERIAL NUMBER
Begin with "J" January
"F" April "A" July

REQUEST FOR DEPOSITION AUTHORIZATION

Consent is granted, as indicated, of the cigars, cigarette, chewing tobacco, snuff, pipe tobacco, roll-your-own tobacco, cigarette papers, and cigarette filters described herein, withdrawn from the market after removal from factory or customs custody.

1. NAME AND MAILING ADDRESS OF TAXPAYER (Number and street or P.O. Box, city, state and ZIP Code)

2. IN EIN (Employer Identification Number) This schedule under 25 U.S.C. 1782a (Production of Schedule 25 U.S.C. 1782a) This schedule under 25 U.S.C. 1782b (Production of Schedule 25 U.S.C. 1782b) This schedule under 25 U.S.C. 1782c (Production of Schedule 25 U.S.C. 1782c) This schedule under 25 U.S.C. 1782d (Production of Schedule 25 U.S.C. 1782d)

3. LOCATION WHERE ARTICLES ARE ASSEMBLED (Number and street, city and state)

4. IDENTITY OF FACTORY OR FACTORIES FROM WHICH ARTICLES WERE REMOVED

5. PERMIT NUMBER This schedule under 25 U.S.C. 1782a (Production of Schedule 25 U.S.C. 1782a) This schedule under 25 U.S.C. 1782b (Production of Schedule 25 U.S.C. 1782b) This schedule under 25 U.S.C. 1782c (Production of Schedule 25 U.S.C. 1782c) This schedule under 25 U.S.C. 1782d (Production of Schedule 25 U.S.C. 1782d)


6. PERMIT NUMBER This schedule under 25 U.S.C. 1782a (Production of Schedule 25 U.S.C. 1782a) This schedule under 25 U.S.C. 1782b (Production of Schedule 25 U.S.C. 1782b) This schedule under 25 U.S.C. 1782c (Production of Schedule 25 U.S.C. 1782c) This schedule under 25 U.S.C. 1782d (Production of Schedule 25 U.S.C. 1782d)

7. DISPOSITION TO BE MADE OF ARTICLES (check one) TO BE DESTROYED RETURNED TO US EXPORTED ARTICLES TO FOREIGN COUNTRY RECYCLED TO MATERIALS

8. DATE DISPOSITION COMPLETED

9. PERMIT NUMBER OF FACTORY RECEIVING ARTICLES

KIND OF ARTICLES (small cigars, large cigars, chewing tobacco, snuff, etc.) (a)	NUMBER OF CONTAINERS (b)	SALE PRICE PER M (c)	NUMBER OF LBS./OZ. IN EACH CONTAINER (d)	TOTAL NUMBER OF POUNDS/OUNCES (e)	TOTAL SALE PRICE ¹ (col. (c) x col. (e) + 1,000) (f)	RATE OF TAX (g)	AMOUNT OF TAX (h)
Chewing Tobacco	1		18.45	18.45		0.195	\$ 3.60
Snuff	10		6.75	67.50		0.585	\$ 39.49
Small Cigarettes	14.12		12,000	170,000		.0195	\$ 3,315.00
10. TOTAL \$							3,358.09



Supervision Declined

- The NRC will authorize the taxpayer to dispose of the articles without supervision by executing the disposition authorization on two copies of the schedule returned to the taxpayer.

Alcohol and Tobacco Tax and Trade Bureau



Supervision Declined (Cont'd)

- The taxpayer, upon completion of the disposition, executes the taxpayer's certificate of disposition on both copies of the schedule.
- One original certified copy is submitted with the claim.

Alcohol and Tobacco Tax and Trade Bureau

DISPOSITION AUTHORIZATION			
The taxpayer is authorized to dispose of the articles listed herein, in the manner indicated, without TTB supervision.			
SIGNATURE OF TTB OFFICER <i>Audrey L. Shaddy</i>			DATE OCT 13 2006
13. RECEIVED INTO FACTORY (Show serial No.)			
14. REDUCED TO MATERIALS			
15. DESTROYED BY: (Show marking)			
16. TOTAL			

TTB OFFICER'S CERTIFICATE: I have inspected the articles and find that they are correctly described in this schedule, except as indicated below, and I have supervised their disposition as shown under "Disposition of Articles." (If no exceptions, so indicate below.)

EXCEPTIONS:

SIGNATURE AND TITLE OF TTB OFFICER: _____ DATE: _____

CERTIFICATE OF DISPOSITION BY TAXPAYER: Under the penalty of perjury, I declare that this schedule is true and correct and that the articles listed on it were disposed of as shown under "Disposition of Articles."

SIGNATURE AND TITLE OF TAXPAYER: _____ DATE: _____

INSTRUCTIONS

- ASSEMBLY OF ARTICLES:** Prior to submitting this schedule to the National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau for disposition authorization, the taxpayer assembles the articles according to the appropriate rate effect. (1) or (2) or (3) or (4) or (5) if the articles are to be returned to bond, or (2) at any suitable place if the articles are to be destroyed or reduced to materials.
- PREPARATION OF SCHEDULE:** This schedule is prepared by the taxpayer in duplicate to show the following information. In block 7, whenever the articles are to be destroyed or returned to bond, or in the case of imported articles, in a non-taxed status, or are to be reduced to materials. In block 7a, the serial number of the factory marking each article. In block 8, in column (a), each kind of article such as small cigars, large cigars, pipe cigars, large pipes, chewing tobacco, snuff, pipe tobacco, roll-your-own tobacco, cigarette paper, or cigarette tubes. In column (b), number of imported cigarettes of each cigarette, chewing tobacco, snuff, pipe tobacco, roll-your-own tobacco, cigarette paper, or cigarette tubes. In column (c), the retail price per 100 units of large pipes. Show either the manufacturer's basic price as supported by records, or the lowest sale price supported by that record and the date of sale shown on the manufacturer's basic record of sale price during the period that the records are required to be retained. In column (d), the number or weight of the article in each container. In column (e), the retail price per 100 units of large pipes, chewing tobacco, snuff, pipe tobacco, pipe tobacco, cigarette paper, or cigarette tubes. In column (f), the retail price per 100 units of large pipes, snuff, pipe tobacco, pipe tobacco, cigarette paper, or cigarette tubes. In column (g), the rate of tax applicable to that article. In column (h), the respective amount of tax.
- REQUEST FOR DISPOSITION:** When the articles are assembled and this schedule is prepared, the taxpayer or his authorized representative executes the form in block 11 and forwards all three copies to the Director, National Revenue Center, Alcohol Tobacco Tax and Trade Bureau. The National Revenue Center will assign a TTB officer to verify the contents and supervise disposition of the articles or authorize the taxpayer to dispose of the articles without supervision by executing the disposition authorization on two copies of the schedule returned to the taxpayer. Where a TTB officer is assigned, he or she, upon completion of his inspection, returns to the taxpayer two verified copies of the schedule where claims for credit are made and one verified copy where claim for allowance is to be made. Where the Alcohol and Tobacco Tax and Trade Bureau authorized the taxpayer to dispose of the articles without supervision, the taxpayer or his authorized representative upon completion of the disposition executes the taxpayer's certificate of disposition on both copies of the schedule.
- MANNER OF FILING CLAIM:** The original of this schedule, after the proper certificate has been executed, may be used to support a claim on TTB F 5022-B. The duplicate of this schedule is, in any case, retained by the taxpayer. Where claim is made, TTB F 5022-B is filed by the taxpayer with the:

Director, National Revenue Center, TTB
550 Main St., Ste. 5302
Cincinnati, Ohio 45202-0215

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The information collected is used to support claims for tax credit or refund on tobacco products to be withdrawn from the market. The information is mandatory for estate (25 U.S.C. 5705).

The estimate average burden associated with the collection of information is 45 minutes per respondent or recordkeeper, depending on individual circumstances.

DISPOSITION AUTHORIZATION
The taxpayer is authorized to dispose of the articles listed hereon, in the manner indicated, without TTB supervision.
 SIGNATURE OF TTB OFFICER _____ DATE _____

DISPOSITION	DISPOSITION OF ARTICLES			
	(Kind of article)	(Kind of article)	(Kind of article)	(Kind of article)
13. RECEIVED INTO FACTORY <small>(Show permit No.)</small>				
14. REDUCED TO MATERIALS				

DISPOSITION	DISPOSITION OF ARTICLES			
	(Kind of article)	(Kind of article)	(Kind of article)	(Kind of article)
13. RECEIVED INTO FACTORY <small>(Show permit No.)</small>				
REDUCED TO MATERIALS				
DESTROYED BY <small>(Show method)</small>				
16. TOTAL				

TTB OFFICER'S CERTIFICATE: I have inspected the articles and find that they are correctly described in this schedule, except as indicated below, and have supervised their disposition as shown under "Disposition of Articles." *(If no exceptions, so indicate below.)*

EXCEPTIONS:

SIGNATURE AND TITLE OF TTB OFFICER _____ DATE _____

CERTIFICATE OF DISPOSITION BY TAXPAYER: Under the penalties of perjury, I declare that this schedule is true and correct and that the articles listed on it were disposed of as shown under "Disposition of Articles."

SIGNATURE AND TITLE OF TAXPAYER *(The certificate shall be signed by the individual owner, member of firm, officer of corporation, or other person by whom the taxpayer is sign.)* _____ DATE _____

Cincinnati, Ohio 45224-2518

INFORMATION REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The information collected is used to support claims for tax credit or refund on tobacco products to be withdrawn from the market. The information is mandatory by statute (26 U.S.C. 1795).
 The average burden associated with this collection of information is 45 minutes 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 Paperwork Reduction Project, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 20200.
 An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. TTB F 2008-7 (7/2009)

Supervision Requested

- Schedule will be verified and disposition of the articles supervised by a TTB investigator.
- Upon completion of inspection, the investigator will execute under TTB Officer's Certificate.
- Returns to taxpayer two verified copies of the schedule where claim for credit or refund is to be made and one verified copy where claim for allowance is to be made.
- One original certified copy submitted with claim.

Alcohol and Tobacco Tax and Trade Bureau



Drawback of Tax

- **27 CFR 44.222**
 - Allowance of drawback of tax shall apply only to tobacco products, and cigarette papers and tubes, on which tax has been paid, when such articles are shipped to a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States.
 - Shall be allowed only to the person who paid the tax on such articles and who files claim and otherwise complies with the provisions of this subpart.

Alcohol and Tobacco Tax and Trade Bureau



Allowance of Drawback of Tax

- Allowed only to the person who paid the tax on such articles and who files claim on TTB Form 5620.7, Claim for Drawback of Tax on Tobacco Products, Cigarette Papers and Cigarette Tubes.
- Claim filed in triplicate and within six years from date product was exported.
- Otherwise complies with the provisions of 27 CFR 44 Subpart K.

Alcohol and Tobacco Tax and Trade Bureau



Allowance of Drawback of Tax (Cont'd)

- Claim shall be filed in sufficient time to permit TTB to inspect the articles.
- Claim shall be accompanied by a bond, TTB Form 5200.17, Bond – Drawback of Tax on Tobacco Products, Cigarette Papers, or Tubes, in duplicate.
- Bond shall be in an amount equal to or greater than the amount of tax for which drawback is claimed.

Alcohol and Tobacco Tax and Trade Bureau



Allowance of Drawback of Tax (Cont'd)

- Once the claim and bond are received by the NRC:
 - The NRC will review the bond for proper execution; if acceptable, approve and return one copy to claimant.
 - The NRC in conjunction with Field Operations will determine if inspection of the articles is warranted.

Alcohol and Tobacco Tax and Trade Bureau



Inspection Requested

- TTB officer will inspect the articles, supervise attachment of the required label and packing in shipping containers, and release the containers to the claimant.
- Upon completion of inspection, claimant will execute Part II on all copies of claim.
- The TTB officer will then execute Part III on all copies of the claim.

Alcohol and Tobacco Tax and Trade Bureau



Inspection Requested (Cont'd)

- TTB officer will retain one copy and furnish two copies to the claimant.
- Part IV (Section A or B), or Part V will then be executed on both claimant's copies.

Alcohol and Tobacco Tax and Trade Bureau



Inspection Declined

- The NRC will retain one copy and return two copies to the claimant.
- Claimant complies with the provisions of 27 CFR 44 Subpart K.
- Claimant executes Part II on both copies and presents them with shipment to the Customs officer or foreign-trade zone.
- Part IV (Section A or B), or Part V will then be executed on both claimant's copies upon exportation.

Alcohol and Tobacco Tax and Trade Bureau



Inspection Requested or Declined

- The claimant or Customs Officer will forward the completed TTB Form 5620.7 to the NRC.
- Claimant also submits a landing certificate or other evidence as outlined in Industry Circular 2000-2.

Alcohol and Tobacco Tax and Trade Bureau

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)		OMB No. 1513-0028 (07/31/2009)						
CLAIM FOR DRAWBACK OF TAX ON TOBACCO PRODUCTS, CIGARETTE PAPERS, AND CIGARETTE TUBES <small>(See instructions 2410-01)</small>		FOR TTB USE ONLY CLAIM NUMBER / DATE OF AUDIT						
PART I - REQUEST FOR INSPECTION		AUDITED BY						
<p>1. CHECK ONE <input type="checkbox"/> These articles taxpaid under 26 U.S.C. 5701. (Produced in U.S. or a foreign country) <input type="checkbox"/> These articles taxpaid under 26 U.S.C. 7852(a). (Produced in Puerto Rico) <input type="checkbox"/> These articles taxpaid under 26 U.S.C. 7852(b). (Brought in from the U.S. Virgin Islands)</p>								
<p>TO: Director, National Revenue Center Alcohol and Tobacco Tax and Trade Bureau 550 Main St., Ste 8002 Cincinnati, Ohio 45202-5215</p>		<p>2. TO BE SHIPPED TO (Name and Address)</p>						
<p>I request that an officer of the Alcohol and Tobacco Tax and Trade Bureau be assigned to inspect tobacco products, cigarette papers, or cigarette tubes, on which I have paid the tax, and which are to be shipped to a foreign country, Puerto Rico, the U.S. Virgin Islands, or a possession of the United States with the benefit of drawback of tax, as provided for by the regulations in 27 CFR, Part 44.</p>								
<p>3. LOCATION WHERE ARTICLES ARE HELD (Number, street, city or town, State, and ZIP Code)</p>								
<p>4. NAME AND MAILING ADDRESS OF TAXPAYER (Street address, P.O. Box or R.F.D. number, city, State, and ZIP Code)</p>								
<p>5. SIGNATURE OF TAXPAYER (If officer of corporation, give title)</p>		<p>6. TAXPAYER'S EMPLOYER IDENTIFICATION NUMBER</p>						
<p>7. DATE</p>								
PART II - CLAIM								
8. SCHEDULE OF ARTICLES FOR EXPORT								
MARKS & NUMBERS ON SHIPPING CONTAINERS	NUMBER OF CONTAINERS	KIND OF ARTICLES (Cigars, Cigarettes, Large cigars, Chewing Tobacco, Snuff, etc.)	SALE PRICE PER 1,000.	NUMBER OF POUNDS/ OUNCES IN EACH CONTAINER	TOTAL NUMBER OR POUNDS/ OUNCES	TOTAL PRICE: Col. (d) x Col. (f) Divided by 1,000	RATE OF TAX	AMOUNT OF TAX CLAIMED
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		ROLL-YOUR-OWN TOBACCO						
		PIPE TOBACCO						
		CIGARS						
		CIGARETTES						
		CHEWING TOBACCO						
		SNUFF						
TOTAL								\$
<p>9. SIGNATURE OF CLAIMANT</p>		<p>10. TITLE OR STATUS (State whether individual owner, member of firm, or if officer of corporation, and give title)</p>	<p>11. DATE</p>					

PART III - TTB OFFICER'S REPORT OF INSPECTION (Continued)		
<p>12. SIGNATURE OF TTB OFFICER</p>		<p>13. TITLE</p>
		<p>14. DATE</p>
PART IV - CUSTOMS CERTIFICATE		
SECTION A - CUSTOMS CERTIFICATE OF RECEIPT IN FOREIGN-TRADE ZONE		
<p>Except as indicated below all the containers of articles described in Part II, Item 8, were received intact in a foreign-trade zone for storage pending subsequent shipment to a foreign country, Puerto Rico, the U.S. Virgin Islands, or a possession of the United States.</p>		
<p>15. FOREIGN-TRADE ZONE LOCATION</p>		<p>16. DATE RECEIVED</p>
<p>17. DISCREPANCIES (If none, so state)</p>		
<p>18. SIGNATURE OF CUSTOMS OFFICER</p>		<p>19. TITLE</p>
SECTION B - CUSTOMS CERTIFICATE OF LADING AND EXPORT		
<p>The articles described in Part II, Item 8, except as indicated in Item 22, were laden and the vessel cleared or departed the port as shown below:</p>		
<p>20. IDENTITY OF CARRIER ON WHICH LADEN</p>		<p>21. DATE OF LADING</p>
<p>22. DISCREPANCIES (If none, so state)</p>		<p>23. SIGNATURE OF CUSTOMS OFFICER</p>
		<p>24. TITLE</p>
<p>25. DATE CLEARED OR DEPARTED</p>		<p>26. SIGNATURE OF CUSTOMS OFFICER</p>
		<p>27. TITLE</p>
PART V - POST OFFICE CERTIFICATE		
<p>The shipping containers described in Part II, Item 8, were placed in the mail under my supervision, addressed as indicated in Part I, Item 2, and there was stamped or written on each shipping container a waiver signed by the exporter of his/her right to withdraw such container from the mail.</p>		<p>28. U.S. POSTAL SERVICE ENDORSEMENT (Include date of mailing)</p>
INSTRUCTIONS		
<p>CLAIMANT - The claimant must prepare Part I in connection with each claim for drawback of tax paid on tobacco products, cigarette papers, or cigarette tubes, and forward three copies of the executed forms to the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, 550 Main St., Ste 8002, Cincinnati, OH 45202-5215. This form must be accompanied by a bond on TTB F 5200.17.</p>		
<p>A TTB officer will inspect the articles, supervise the attachment of the required label on the packages, supervise the packing in shipping containers, and release the shipping containers to the claimant. The claimant must then execute Part II on all copies of the form and return them to the TTB officer who will execute Part III on all copies, retain one copy, and furnish two copies to the claimant.</p>		

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU BOND-DRAWBACK OF TAX ON TOBACCO PRODUCTS, CIGARETTE PAPERS, OR TUBES <small>(See Instructions on Page 2.)</small>		1. AMOUNT OF BOND		
2. PRINCIPAL	3. ADDRESS (Number, Street, City, State, ZIP Code)			
4. NAME OF SURETY	5. LOCATION OF PRODUCTS (Number, Street, City, State, ZIP Code)			
<p>KNOW ALL MEN BY THESE PRESENTS, That we, the above-named principal and surety, are held and firmly bound unto the United States of America in the above-named amount, lawful money of the United States, for the payment of which we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.</p> <p>Whereas, the said principal makes claim, as identified below, for allowance of drawback of Internal Revenue tax paid on tobacco products, cigarette papers, or cigarette tubes, subject to drawback of tax under Title 20 United States Code.</p>				
IDENTIFICATION OF CLAIM				
AMOUNT	DATE	LOCATION OF DIRECTOR, NATIONAL REVENUE CENTER, ALCOHOL AND TOBACCO TAX AND TRADE BUREAU, WITH WHOM FILED	KIND OF ARTICLES	TO BE SHIPPED TO <i>(Name and Address)</i>
<p>NOW, THEREFORE, if the said articles or any part thereof, be not reloaded at any port or place within the United States, and if the claimant or his legal representative must produce, as required by the applicable regulations, evidence satisfactory to the Director, National Revenue Center that the said articles have been landed at some port without the jurisdiction of the Internal Revenue laws of the United States, or that after clearance from the United States the same were lost (otherwise than by theft), then this obligation must be void, otherwise, it must remain in full force and effect.</p>				
<p>Witness our hands and seals this _____ day of _____, 20____</p> <p>Signed, sealed, and delivered in the presence of _____ (SEAL)</p> <p>_____ (SEAL)</p> <p>_____ (SEAL)</p> <p>_____ (SEAL)</p>				

DIRECTOR, NATIONAL REVENUE CENTER	
I approve the foregoing bond, which has been executed in due form and in compliance with laws and regulations.	
6. SIGNATURE OF DIRECTOR, NATIONAL REVENUE CENTER, ALCOHOL AND TOBACCO TAX AND TRADE BUREAU	7. DATE APPROVED
INSTRUCTIONS	
<p>1. This bond must be filed in duplicate with the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, 300 Main St., Ste. 8002, Cincinnati, OH 45202-9216 for each claim for drawback filed under 27 CFR Part 44.</p> <p>2. The bond may be given with corporate surety authorized to act as surety by the Secretary of the Treasury, or by the deposit of irrevocable bonds or notes of the United States. The United States Code (8 U.S.C. 15) 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."</p> <p>3. If any alteration or erasure is made on this bond before it is executed, the principal and the surety must incorporate in the bond a statement specifically identifying the nature of the change. If any alteration or erasure is made on the bond after it is executed, the consent of all parties thereto must be written in the bond.</p> <p>4. The principal must be identified by stating the full name, if an individual; by stating the firm name and the full name of each partner or member, if a partnership or association; or, if a corporation, by stating the corporate name, the name of the State under the laws of which it is organized, and the address of the principal office.</p> <p>5. The amount of this bond must not be less than the amount of tax for which drawback is claimed.</p> <p>6. The bond must be executed in duplicate by the principal and by the surety in the following manner:</p> <p>(a) If the principal is an individual, either he/she or his/her authorized attorney-in-fact must sign the bond. This signature must be affixed in the presence of two persons who must sign the bond as witnesses.</p> <p>(b) If the principal is a partnership or an association, the firm name must be typed or written and must be followed by the word "by" and the signatures of all partners or members, or the signature of any partner or member authorized to sign in behalf of the firm, or the signature of an empowered attorney-in-fact. Each signature must be affixed in the presence of two persons who must sign the bond as witnesses.</p> <p>(c) If the principal is a corporation, the corporate name must be typed or written and must be followed by the word "by" and the signature and the title of the officer of the corporation who has been authorized to act in its behalf, or the signature of the empowered attorney-in-fact. If the corporation has a corporate seal, the signature for the principal must be affixed under corporate seal. If the corporation has no corporate seal, that fact must be stated following the name of the corporation and in such case, the signature of the person executing the bond for the corporate principal must be affixed in the presence of two persons who must sign the bond as witnesses.</p> <p>(d) The name of the corporate surety must be typed or written and must be immediately followed by the word "by" and the signature and the title of the officer of the corporation who has been authorized to sign, or the signature of an empowered attorney-in-fact. The signature for the surety must be affixed under corporate seal.</p> <p>7. 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 for a corporation, the authorization for the person to sign (delineated power of attorney, resolution of the board of directors, except of the bylaws, or other document) must be filed with the bond, unless such authorization has been previously filed with the Director, National Revenue Center in which event a statement to such effect must be attached to the bond.</p> <p>8. After this bond is approved by the Director, National Revenue Center, a copy will be returned to the principal.</p> <p>9. All correspondence about the filing of this form or any subsequent action, including termination affecting this bond, should be addressed to the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, with whom the bond is filed.</p>	
<p>This information collection is not covered by the Paperwork Reduction Act because it affects less than 10 respondents and the elements for this information collection do not appear in the regulations.</p>	
TTB F 5280.17 (08/2007)	



Contact Information

- Contact an NRC Specialist in the Tobacco Tax Group
- Address:
8002 FOB
550 Main Street
Cincinnati, OH 45202
- Phone: 1-877-882-3277 or 513-684-7137