



Records, Reports, and Refund Claims: The Three R's for Importers of Tobacco Products

Presented by
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National Revenue Center



5/2008



Overview

- Learn how to complete the required monthly operational report, including how you can file online with Pay.gov.
- Review the procedures for withdrawal of tobacco products from market and how to file claims.

Alcohol and Tobacco Tax and Trade Bureau

Do You Import Tobacco Products?



Tobacco Importer

- Any person in the United States to whom non-taxpaid tobacco products or cigarette papers or tubes manufactured in a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States are shipped or consigned.

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Tobacco Importer (Cont'd)

- Any person who removes cigars for sale or consumption in the United States from a Customs bonded manufacturing warehouse; and

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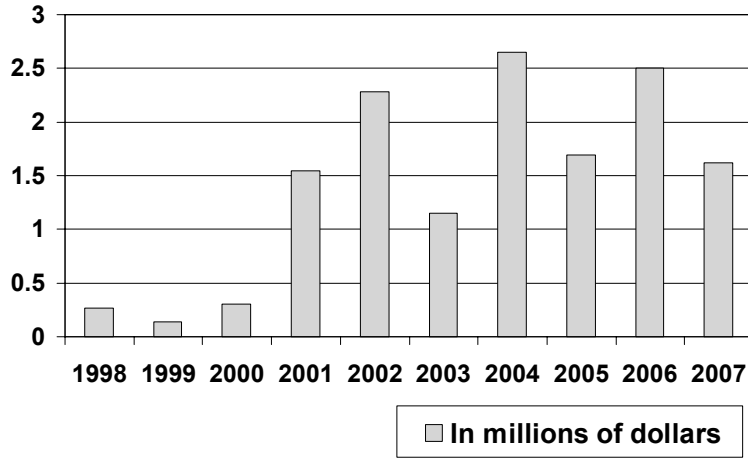
Tobacco Importer (Cont'd)

- Any person who smuggles or otherwise unlawfully brings tobacco products or cigarette papers or tubes into the United States.

Alcohol and Tobacco Tax and Trade Bureau



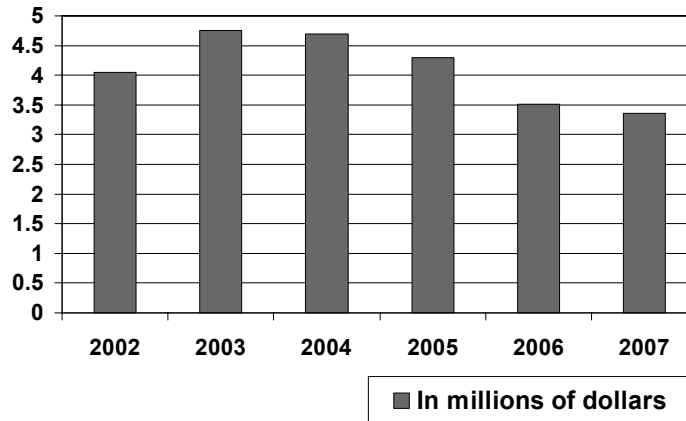
Totals by Year – Importer Claims



Alcohol and Tobacco Tax and Trade Bureau



Importer Revenue By Year *



Alcohol and Tobacco Tax and Trade Bureau

*As reported by U.S. Customs

Tobacco Importers Operational Report



Tobacco Importer Monthly Report

- TTB Form 5220.6, Monthly Report – Tobacco Products Importer
- Filed by importers of tobacco products

Alcohol and Tobacco Tax and Trade Bureau



Filing a Monthly Report 27 CFR 41.206

- Initial report is filed by the 15th day of the next month and by the 20th day for each report thereafter.
- A report marked “NO ACTIVITY” must be made for those months where no activity occurs.

Alcohol and Tobacco Tax and Trade Bureau



Balancing Tobacco Importer Monthly Report

- Lines 5 through 7 show product coming into inventory.
- Lines 9 through 15 record product going out of inventory.

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Balancing Tobacco Importer Monthly Report (Cont'd)

- Total lines 8 and 16 should be the same.
- Product in Customs custody should not be included on report.

Alcohol and Tobacco Tax and Trade Bureau

OMB No. 1513-0107 (03/31/2012)

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
MONTHLY REPORT - TOBACCO PRODUCTS IMPORTER

INSTRUCTIONS: Please type or print. Prepare in duplicate, retain the copy, and submit the original to the National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, 550 Main St, Ste 6002, Cincinnati, Ohio 45202-6215, not later than the 20th day of the month following the end of the month for which report is made. Combine data for all locations covered by a single permit.
NOTE: For this report, do NOT include tobacco products that are in Customs custody.

1. NAME OF IMPORTER		2. PRINCIPAL BUSINESS ADDRESS (Number, Street, City, State and ZIP Code)							
3. MONTH AND YEAR OF REPORT		4. PERMIT NUMBER		5. EMPLOYER IDENTIFICATION NUMBER (EIN)					
ARTICLE	SMALL CIGARETTES (Number) (a)	LARGE CIGARETTES (Number) (b)	SMALL CIGARS (Number) (c)	LARGE CIGARS (Number) (d)	SNUFF (LBS. OZ.) (e)	CHEWING TOBACCO (LBS. OZ.) (f)	PIPE TOBACCO (LBS. OZ.) (g)	ROLL-YOUR-OWN TOBACCO (LBS. OZ.) (h)	
6. ON HAND, BEGINNING OF MONTH									
7. IMPORTED AND RELEASED FROM CUSTOMS CUSTODY INTO THE UNITED STATES									
8. RECEIVED FROM OTHER SOURCES									
9. OVERAGE DISCLOSED BY INVENTORY									
10. RETURNED FROM DOMESTIC CUSTOMERS									
11. TOTAL									
12. REMOVED FOR EXPORT PURPOSES									
13. TRANSFERRED TO DOMESTIC CUSTOMERS									
14. REMOVED TO A FOREIGN TRADE ZONE									
15. RETURNED TO CUSTOMS CUSTODY									
16. LOST									
17. DESTROYED									
18. SHORTAGES DISCLOSED BY INVENTORY									
19. ON HAND, END OF MONTH									
20. TOTAL									

Under the penalties of perjury, I declare that I have examined this report and, to the best of my knowledge and belief, it is true, correct, and complete.

21. SIGNATURE		22. DATE		23. E-MAIL ADDRESS (optional)		24. TELEPHONE NUMBER (optional)		FOR TTB USE ONLY	
								AUDITED BY	
25. TITLE OR STATUS (State whether individual owner, partner, member of a limited liability company, or if officer of corporation, give title)								DATE OF AUDIT	

TTB F 5220 6 (07/2007)

OMB No. 1513-0107 (03/31/2010)

DEPARTMENT OF THE TREASURY
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TTB F 5226 6 (07/2007)

OMB No. 1513-0107 (03/31/2010)

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
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TTB F 5226 6 (07/2007)

Under the penalties of perjury, I declare that I have examined this report and, to the best of my knowledge and belief, it is true, correct, and complete.				FOR TTB USE ONLY
1. SIGNATURE	22. DATE	23. E-MAIL ADDRESS (optional information)	24. TELEPHONE NUMBER (optional information)	AUDITED BY
25. TITLE OR STATUS (State whether individual owner, partner, member of a limited liability company, or if officer of corporation, give title)				DATE OF AUDIT

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information collection is to establish product accountability and to compile data for statistical purposes. The information is mandatory (26 U.S.C. 5722).

The estimated average burden associated with this collection of information is 56 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 the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and an individual is not required to respond to, a collection of information unless it displays a current, valid OMB control number.

Excise Taxes



Excise Taxes Paid by Tobacco Importers

- Per 27 CFR 41.62, internal revenue taxes on tobacco products and cigarette papers and tubes, imported or brought into the United States, which are to be paid to the Port Director of Customs or other authorized customs employee, in accordance with this part, must be collected, accounted for, and deposited as internal revenue collections by the Port Director of Customs, in accordance with customs procedures and regulations.

Alcohol and Tobacco Tax and Trade Bureau



Excise Taxes Paid by Tobacco Importers (Cont'd)

- In other words, TTB does not collect excise tax paid by tobacco importers for any imported tobacco product.
- However, TTB **does** process CLAIMS on excise tax paid to U.S. Customs.

Alcohol and Tobacco Tax and Trade Bureau



Claims Filed by Tobacco Importers

- Abatement of assessment – 27 CFR 41.161
- Refund of Tax – 27 CFR 41.163
- Drawback – 27 CFR 44.221
- Disaster Claims – 27 CFR 44.71

Alcohol and Tobacco Tax and Trade Bureau



Claims Filed by Tobacco Importers (Cont'd)

- Of the 4 claim types allowable to a tobacco importer, the most commonly filed is the claim for refund of tax on the basis of tobacco products withdrawn from the market.
- The taxes paid may be refunded to a taxpayer on proof satisfactory to TTB that the claimant importer paid the tax. Supporting documentation for the claim would include Customs Form 7501, Entry Summary, and proof of payment of the tax.

Alcohol and Tobacco Tax and Trade Bureau



Claims Filed by Tobacco Importers (Cont'd)

- Shall be 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 Importers (Cont'd)

- Claims involving large cigars withdrawn from the market, the importer 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.”

Alcohol and Tobacco Tax and Trade Bureau



Claims Filed by Tobacco Importers (Cont'd)

- 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 41.170 thru 41.174.

Alcohol and Tobacco Tax and Trade Bureau



Abatement of Assessment Claim (27 CFR 41.161)

- A claim for abatement of the unpaid portion of the assessment of any tax on tobacco products or any liability in respect thereof, may be allowed to the extent that 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



***Refund of Tax 27 CFR 41.163**

- The taxes paid on tobacco products imported or brought into the U.S. may be refunded (without interest) to the taxpayer on proof satisfactory to the appropriate TTB officer that the taxpayer has paid the tax on tobacco products lost (other than by theft) or destroyed by fire, casualty, or act of God while in the possession or ownership of the taxpayer or are withdrawn by him from the market.

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.

Alcohol and Tobacco Tax and Trade Bureau

Disaster Claims

- Section 5700 of the IRC and 27 CFR 46, Subpart C
- Covers losses of tobacco products caused by a 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 (File in duplicate with the Alcohol and Tobacco Tax and Trade Bureau)		OMB No. 1513-0030 (09/202008) FOR TTB USE ONLY CLAIM NUMBER
1. THIS CLAIM IS FILED UNDER THE PROVISIONS OF 27 CFR (Enter applicable section of regulations, such as 51, 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/MIBP	<input type="checkbox"/> ALLOWANCE OF CREDIT FOR TAX <input type="checkbox"/> ALLOWANCE OF TAX <input type="checkbox"/> DRAWBACK/EXPORT	<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 MIBP ONLY (mm/yyyy) 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 set 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 copy 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 allowance 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 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.		
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 5620.8 (02/07)		Page 1 of 2

DEPARTMENT OF THE TREASURY ALCOHOL, 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 (09/03/2008) FOR TTB USE ONLY CLAIM NUMBER
1. THIS CLAIM IS FILED UNDER THE PROVISIONS OF 27 CFR (Enter applicable section of regulations, such as 51.40.283, or 48.173. See www.ttb.gov.)		
2. REMISSION OF TAX <input type="checkbox"/> ALLOWANCE OF LOSS <input type="checkbox"/> DRAWBACK/MBP <input type="checkbox"/>	ALLOWANCE OF CREDIT FOR TAX <input type="checkbox"/> ALLOWANCE OF TAX <input type="checkbox"/> DRAWBACK/EXPORT <input type="checkbox"/>	ABATEMENT OF TAX <input type="checkbox"/> REFUND OF TAX <input type="checkbox"/> OTHER (Specify) <input type="checkbox"/>
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 MBEP ONLY (month/day)		
FROM TO		
8. AMOUNT OF TAX CLAIMED		
9. DATE(S) OF PAYMENT (for refund 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.)		

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.

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 allowance of tax on taxable articles (goods), beer, tobacco products, and firearms and ammunition that have been lost, and to obtain refund of overpaid taxes and assessment of unremitted taxes. This information is required to obtain a benefit by 29 U.S.C. 5005, 5701, and 5416.

The estimated average burden associated with this collection of information is 1 hour per respondent or modification, 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 Office, Regulations and Ruling 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.

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 file under or beside signature) _____

12. DATE _____

TTB F 6620.8 (02/07) Page 1 of 2

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 distilled medicinal 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 bond tax in transit between terminals 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 refund of tax liability on denatured spirits, wine, or beer that have been lost or destroyed on the bonded premises, or were lost or destroyed in transit there, if the tax has not been paid or determined.

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

DRAWBACK - MBEP. - 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 non-beverage product. Formulas which are listed in the current revision 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 on future tax liabilities.

ALLOWANCE OF TAX. - A tobacco manufacturer, proprietor, or permittee may file a claim for refund from the payment of tax on tobacco products, if after determination of tax and removal from the factory, but 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 bonded 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, wines, beers, or tobacco products may be filed if the tax is assessed or has been assessed erroneously 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 erroneously 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 mm/dd/yyyy format.

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 6620.8 (02/07) Page 2 of 2



TTB Form 5200.7

- TTB F 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 41.163.
- **Must** be filed if an importer intends to file a claim for the tax on tobacco products withdrawn from the market.

Alcohol and Tobacco Tax and Trade Bureau



TTB F 5200.7 (Cont'd)

- Products are assembled in or adjacent to a factory in which the articles are to be retained or at any suitable place if they are to be destroyed or reduced to materials.
- Products should be grouped according to tax rate.
- TTB Form 5200.7 should be prepared in triplicate (front page only) and submitted to the National Revenue Center (NRC).

Alcohol and Tobacco Tax and Trade Bureau

- 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. 1513-0034 (03/21/2009)

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
(align with 1st January
of each year)

REQUEST FOR DISPOSITION AUTHORIZATION

Operation is desired, 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 or customs custody.

2. NAME AND MAILING ADDRESS OF TAXPAYER (Number and street or P.O. box, city, state and ZIP code)

These articles under 28 U.S.C. 5701 (Producer U.S.A. or foreign country)
or
 These articles under 28 U.S.C. 702(a) (Producer Puerto Rico)
or
 These articles under 28 U.S.C. 702(b) (Program from U.S. Virgin Islands)

2a. EIN (Employer identification number)

2b. PERMIT NUMBER

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

3a. Tax has been paid on articles based thereon
or
 Tax has not been paid on articles based thereon but such tax will be determined on (date) in accordance with the provisions of applicable legislation.

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

4a. PERMIT NUMBER

7. DISPOSITION TO BE MADE OF ARTICLES (Select only one) TO BE DESTROYED
 RETURNED TO BOND UNIMPORTED ARTICLES TO INDUSTRY/OTHER STATUS REDUCED TO MATERIALS

8. DATE DISPOSITION DESIRED

7a. PERMIT NUMBER OF FACTORY RECEIVING ARTICLES

KIND OF ARTICLES (cigars, cigarettes, pipe tobacco, etc.)		NUMBER OF CONTAINERS (b)	SALE PRICE PER M (c)	9. DESCRIPTION OF ARTICLES		TOTAL SALE PRICE ¹ (d) x (c) x (e) (in \$ 1000)	RATE OF TAX (f)	AMOUNT OF TAX (g)
				NUMBER OF UNBROKEN SMOKE CONTAINERS (e)	TOTAL NUMBER OF POUNDS/OUNCES (e)			
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 not more than \$295.254 per thousand.

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

11. SIGNATURE AND TITLE OF TAXPAYER (This schedule shall be signed by the individual owner, member of firm, officer or 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 ENFORCEMENT
SCHEDULE OF TOBACCO PRODUCTS, CIGARETTE PAPERS OR TUBES
WITHDRAWN FROM THE MARKET
(See instructions)

SERIAL NUMBER
 (Sign only) 1 January
 1 2 3 4 5 6 7 8 9 0

REQUEST FOR DISPOSITION AUTHORIZATION

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

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

2. TYPE AND MAILING ADDRESS OF TISSUEPAPER (number and street or P.O. Box, city, state and ZIP Code)

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

6. DISPOSITION TO BE MADE OF ARTICLES (check one) TO BE DESTROYED
 RETURNED TO CONS. EXPORTED ARTICLES TO WAREHOUSE STOCK REUSED TO MATERIALS

7. DATE DISPOSITION DECEASED

8. PERMIT NUMBER OF FACTORY RECEIVING ARTICLES

KIND OF ARTICLES (small cigars, large cigars, chewing tobacco, snuff, etc.)	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. (d) + 1000) (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

DISPOSITION AUTHORIZATION

The Taxpayer is authorized to dispose of the articles listed herein in the manner indicated, without TTB supervision.

SIGNATURE OF TTB OFFICER: *Audrey E. Gaddy* DATE: OCT 13, 2006

DISPOSITION OF ARTICLES

DISPOSITION	QUANTITY		
	(number of articles)	(number of articles)	(number of articles)
13. RECEIVED INTO FACTORY (show permit No.)			
14. REUSED TO MATERIALS			
15. DESTROYED BY (show method)			
16. TOTAL			

17. TTB OFFICER'S COMMENTS: (To be completed by the TTB officer and filed with the consignor. Do not check any box unless the information is true and correct and the information is not otherwise indicated on this schedule.)

SIGNATURE AND TITLE OF THE OFFICER: _____ DATE: _____

DEFINITIONS OF DISPOSITIONS BY TTB OFFICER: Under the provisions of paragraph 1, I declare that the schedule is true and correct and that the articles listed on it were disposed of as shown under "Disposition of Articles" (if an exception, see instructions below).

INSTRUCTIONS

- ASSEMBLY OF ARTICLES:** Prior to entering this schedule to the National Revenue Center, display and remove the seal from the articles for disposition authorization. The consignor, responsible for the articles, is authorized to dispose of the articles in the manner indicated on this schedule. The National Revenue Center will assign a TTB officer to verify the schedule and supervise disposition of the articles.
- PREPARATION OF SCHEDULE:** This schedule is prepared by the consignor or a person acting on his behalf. It must be prepared in accordance with the instructions on the back of this schedule. It must be prepared in duplicate. The original and one copy must be submitted to the National Revenue Center. The original and one copy must be submitted to the National Revenue Center. The original and one copy must be submitted to the National Revenue Center. The original and one copy must be submitted to the National Revenue Center.
- REQUEST FOR DISPOSITION:** When the articles are assembled and the schedule is prepared, the consignor or a person acting on his behalf must submit the original and one copy of the schedule to the National Revenue Center. The National Revenue Center will assign a TTB officer to verify the schedule and supervise disposition of the articles.
- MANNER OF DISPOSABLE:** The original of this schedule, after proper verification has been received, may be used to support a claim on TTB Form 7025. The National Revenue Center will assign a TTB officer to verify the schedule and supervise disposition of the articles.

Division, National Revenue Center, TTB
 201 West 12th Street
 Cincinnati, OH 45202-0215

FAIRWEATHER REDUCTION ACT NOTICE

This notice is consistent with the Fairweather Reduction Act of 2005. 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 necessary for award (26 U.S.C. 5705).

The estimate average liability 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 (Show permit No.)				
REDUCED TO MATERIALS				
DESTROYED BY (Show method)				
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 authorized by the taxpayer to sign): _____ DATE: _____

TTB officers inspect, pack, label, repack, label, or repack spirits to obtain (1) the total sale price only of large organs with a sale price of _____ and (2) the total sale price only of large organs with a sale price of _____.


SMALLER REDUCTION ACT NOTICE

This measure 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. 5795).

The estimate average burden associated with this collection of information is 45 minutes per response or non-response, 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 Manager, Regulatory and Compliance 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 currently valid OMB control number.

TTB Form 7 (12/04)



Supervision Requested

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

Alcohol and Tobacco Tax and Trade Bureau



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 claim.

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, we will 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.

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

PART III - TTb OFFICER'S REPORT OF INSPECTION <i>(Continued)</i>		
12. SIGNATURE OF TTb OFFICER	13. TITLE	14. DATE
PART IV - CUSTOMS CERTIFICATE		
SECTION A - CUSTOMS CERTIFICATE OF RECEIPT IN FOREIGN-TRADE ZONE		
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.		
15. FOREIGN-TRADE ZONE LOCATION		16. DATE RECEIVED
17. DISCREPANCIES <i>(if none, so state)</i>		
18. SIGNATURE OF CUSTOMS OFFICER	19. TITLE	
SECTION B - CUSTOMS CERTIFICATE OF LADING AND EXPORT		
The articles described in Part II, Item 8, except as indicated in Item 22, were laded and the vessel cleared or departed the port as shown below:		
20. IDENTITY OF CARRIER ON WHICH LADEN		21. DATE OF LADING
22. DISCREPANCIES <i>(if none, so state)</i>		23. SIGNATURE OF CUSTOMS OFFICER
		24. TITLE
25. DATE CLEARED OR DEPARTED	26. SIGNATURE OF CUSTOMS OFFICER	27. TITLE
PART V - POST OFFICE CERTIFICATE		
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.		28. U.S. POSTAL SERVICE ENDORSEMENT <i>(include date of mailing)</i>
INSTRUCTIONS		
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.		
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.		

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU BOND-DRAWBACK OF TAX ON TOBACCO PRODUCTS, CIGARETTE PAPERS, OR TUBES <i>(See Instructions on Page 2.)</i>				1. AMOUNT OF BOND
2. PRINCIPAL		3. ADDRESS <i>(Number, Street, City, State, ZIP Code)</i>		
4. NAME OF SURETY		5. LOCATION OF PRODUCTS <i>(Number, Street, City, State, ZIP Code)</i>		
<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 26 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>				
Witness our hands and seals this _____ day of _____, 20__				
Signed, sealed, and delivered in the presence of:				
_____		_____ (SEAL)		
_____		_____ (SEAL)		
_____		_____ (SEAL)		
_____		_____ (SEAL)		

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, 800 Main St, Ste 3022, Cincinnati, OH 45202-5215 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 transferable bonds or notes of the United States. The United States Code (5 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 this 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 the bond must not be not 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. The 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 (authenticated 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 which the bond is filed.</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.	



Call Us at the NRC

- 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

Alcohol and Tobacco Tax and Trade Bureau