

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
CLAIM - ALCOHOL, TOBACCO AND FIREARMS TAXES

(File in duplicate with the Bureau of Alcohol, Tobacco and Firearms)

FOR ATF USE ONLY

CLAIM NUMBER

PART I. TO BE FILLED IN BY CLAIMANT.

1. THIS CLAIM IS FILED UNDER THE PROVISIONS OF 27 CFR *(Enter applicable section of regulations, such as 53, 270.283, 285.173. See www.atf.treas.gov)*

2. REMISSION OF TAX ALLOWANCE OF CREDIT FOR TAX ABATEMENT OF TAX
 ALLOWANCE OF LOSS ALLOWANCE OF TAX REFUND OF TAX
 DRAWBACK-MNBP DRAWBACK-EXPORT 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 MNBP *(mm/dd/yy)*
 FROM TO

8. AMOUNT OF TAX CLAIMED

9. DATE OF PAYMENT

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 tell the reviewing official of the exact basis for the claim. Please identify any documents or statements submitted in support of this claim.)*

(Attach letter size sheets if more space is required)

Under the penalties of perjury, I declare that I have examined 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

PART II. ACTION BY THE BUREAU OF ALCOHOL, TOBACCO AND FIREARMS (To be returned to claimant)

13. YOUR CLAIM FOR

- | | | |
|--|--|---|
| <input type="checkbox"/> REMISSION OF TAX | <input type="checkbox"/> ALLOWANCE OF CREDIT FOR TAX | <input type="checkbox"/> ABATEMENT OF TAX |
| <input type="checkbox"/> ALLOWANCE OF LOSS | <input type="checkbox"/> ALLOWANCE OF TAX | <input type="checkbox"/> REFUND OF TAX |
| <input type="checkbox"/> DRAWBACK-MNBP | <input type="checkbox"/> DRAWBACK-EXPORT | <input type="checkbox"/> OTHER (Specify) |

14. KIND OF TAX

- | | |
|--|---|
| <input type="checkbox"/> DISTILLED SPIRITS | <input type="checkbox"/> FIREARMS AND/OR AMMUNITION |
| <input type="checkbox"/> WINE | <input type="checkbox"/> TOBACCO PRODUCTS |
| <input type="checkbox"/> BEER | <input type="checkbox"/> SPECIAL TAX |
| | <input type="checkbox"/> OTHER (SPECIFY) |

15. TYPE OF CLAIM

- | | |
|--|--------------------------------------|
| <input type="checkbox"/> WITHDRAWN FROM MARKET | <input type="checkbox"/> OVERPAYMENT |
| <input type="checkbox"/> LOST/DESTROYED | |
| <input type="checkbox"/> OTHER (SPECIFY) | _____ |

16. HAS BEEN ACTED ON AS INDICATED BELOW:

17. AUTHORIZATION: 26 U.S.C. SECTION _____

A. CLAIMED		B. ADJUSTMENT, SEE BELOW		C. APPROVED	
QUANTITY OR PERIOD <i>(Proof gallons, wine gallons, number)</i> (a)	AMOUNT (b)	QUANTITY OR PERIOD <i>(Proof gallons, wine gallons, number)</i> (c)	AMOUNT (d)	QUANTITY OR PERIOD <i>(Proof gallons, wine gallons, number)</i> (e)	AMOUNT (f)

18. IF THIS IS A CLAIM FOR ALLOWANCE OF CREDIT, YOU MAY TAKE THE CREDIT ON ATF F 5000.24, EXCISE TAX RETURN OR ATF F 5000.25, EXCISE TAX RETURN - ALCOHOL AND TOBACCO (PUERTO RICO). CREDIT FOR INTEREST **IS NOT** ALLOWABLE ON THIS CLAIM EXCEPT AS INDICATED IN ITEM 19 BELOW.

19. EXPLANATION OF ADJUSTMENT

NOTE: If your claim was for **abatement**, your account will be adjusted accordingly. Please promptly submit your payment for any amount disallowed in Item 16B(d), plus any accrued interest, to ATF with a copy of the accompanying tax bill.

If your claim was for **refund**, your check will be forwarded under separate cover.

20. SIGNATURE AND TITLE OF APPROPRIATE ATF OFFICIAL	21. ATF OFFICE	22. DATE
---	----------------	----------

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. 5008, 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 Reports Management Officer, Document Services Branch, Bureau of Alcohol, Tobacco and Firearms, Washington, DC 20226.

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.

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 ATF website at www.atf.treas.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 untaxpaid beer lost in transit between breweries and untaxpaid wine removed for export, but lost 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 unmerchantable by accident, disaster, fire, casualty or act of Good should be filed as a claim for allowance of credit or claim for refund.*
- DRAWBACK - MNBP** - A manufacturer of nonbeverage products may file a claim for drawback on distilled spirits used in an ATF approved formula for use as a medicine, medicinal preparation, food product, flavor, flavor extract or any other ATF 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, 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 tax-paid spirits, wine or beer exported from the United States. This type of claim can not 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, 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 illegally, 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 for which the tax was due (*this only applies to special tax or nonbeverage claims*). Enter in mm/dd/yy 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.
- ITEMS 13 - 22.** For ATF use only.