

<b>DEPARTMENT OF THE TREASURY</b> <b>ALCOHOL AND TOBACCO TAX AND TRADE BUREAU</b> <b>BOND-DRAWBACK OF TAX ON TOBACCO PRODUCTS, CIGARETTE PAPERS, OR TUBES</b> <i>(See Instructions on Page 2.)</i>	1. AMOUNT OF BOND
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2. PRINCIPAL	3. ADDRESS (Number, Street, City, State, ZIP Code)
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4. NAME OF SURETY	5. LOCATION OF PRODUCTS (Number, Street, City, State, ZIP Code)
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**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.

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.

**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 (Name and Address)

NOW, THEREFORE, if the said articles or any part thereof, be not relanded 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.

Witness our hands and seals this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Signed, sealed, and delivered in the presence of-

	(SEAL)
	(SEAL)
	(SEAL)
	(SEAL)

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**DIRECTOR, NATIONAL REVENUE CENTER**

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6. SIGNATURE OF DIRECTOR, NATIONAL REVENUE CENTER, ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

7. DATE APPROVED

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**INSTRUCTIONS**

1. This bond must be filed in duplicate with the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215 for each claim for drawback filed under 27 CFR Part 44.
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 (6 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."
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.
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.
5. The amount of the bond must not be not less than the amount of tax for which drawback is claimed.
6. The bond must be executed in duplicate by the principal and by the surety in the following manner:
  - (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.
  - (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.
  - (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 attested 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.
  - (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 attested under corporate seal.
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.
8. After this bond is approved by the Director, National Revenue Center, a copy will be returned to the principal.
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.