

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)

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, 40.173. See www.ttb.treas.gov)*

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| <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) _____ |

3. NAME AND ADDRESS OF CLAIMANT <i>(Telephone number and e-mail address optional)</i>	4. EMPLOYER IDENTIFICATION NUMBER
	5. PLANT, LICENSE OR PERMIT NUMBER
	6. KIND OF TAX
	7. PERIOD, IF SPECIAL TAX OR MNBP ONLY <i>(mm/dd/yy)</i> FROM _____ TO _____
	8. AMOUNT OF TAX CLAIMED
	9. DATE(S) OF PAYMENT <i>(for refunds ONLY)</i>

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)

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 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
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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 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 beer lost in transit between breweries and underpaid 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: Tax paid 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 – MNBP – A manufacturer of non-beverage 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 state 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 permitted, 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 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, 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 tax-payer 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, licensed 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 no beverage claims). Enter the 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.