

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
**TAXABLE ARTICLES WITHOUT PAYMENT OF TAX (INSTRUCTIONS)**

## GENERAL

**A. What is the purpose of this form?** This form documents tobacco products or cigarette papers and tubes on which Federal excise tax has not been paid. TTB regulations (*27 CFR Part 44*) prescribe this form to document certain shipments on which tax has not been paid. 27 CFR Part 44 allows such shipments for export, and destruction, of tobacco products or cigarette papers and tubes. When this form is properly completed, it provides evidence of export or transfer, or documents the destruction by an export warehouse proprietor.

**B. What are "taxable articles" when used on this form?** Tobacco products or cigarette papers and tubes.

**C. What are "tobacco products"?** Cigarettes, cigars, smokeless tobacco (*snuff or chewing tobacco*), pipe tobacco, and roll-your-own tobacco.

**D. Who may make entries on this form?**

- (1) Manufacturer of tobacco products or of cigarette papers and tubes.
- (2) Export warehouse proprietor.
- (3) Customs warehouse that manufactures cigars according to U.S. customs laws and regulations.
- (5) Customs officer of the United States.
- (7) Officer of the United States Armed Forces.
- (6) Officer or authorized agent of a Federal department or agency.
- (7) Officer of a vessel or aircraft.
- (8) Zone operator of a foreign trade zone.
- (9) Proprietor of a class 9 customs bonded warehouse operated by a duty-free sales enterprise.
- (10) Individual who receives taxable articles, on which Federal excise tax has not been paid, for export.
- (11) Postmaster or authorized agent of the United States Postal Service.
- (12) Authorized TTB officer.

**E. How do I complete this form?**

I am a(n):	Instruction(s)	Disposition of TTB F 5200.14
<i>Manufacturer of tobacco products or cigarette papers and tubes, export warehouse proprietor, or customs warehouse proprietor that manufactures cigars-</i>		
Removing from my premises taxable articles for a purpose described in item 5 of this form. <sup>1</sup>	Complete items 1 through 5 and 8 through 11, and if shipment is for export, items 6 and 7. Consider as a shipment for export if you checked item 5a, b, c, d, or f. Send this form no later than the day of the shipment.	Unless exporting the shipment by parcel post, <ul style="list-style-type: none"> <li>• Send original and copy to the person to whom you have consigned this shipment.</li> <li>• Send a copy of this form to the TTB National Revenue Center.<sup>2</sup></li> <li>• Keep a copy for your records.</li> </ul> If exporting by parcel post, <ul style="list-style-type: none"> <li>• After Part VI has been completed, send the original of this form to the TTB National Revenue Center.<sup>2</sup></li> <li>• Keep a copy for your records.</li> </ul>
Receiving this form after I completed Part I for a shipment of taxable articles.	Verify that any entries made in Parts II through V for the shipment are correct and complete.	Send original to the TTB National Revenue Center <sup>2</sup> and keep a copy for your records.
Receiving document(s), allowed under 27 CFR Part 44, that constitute proof of export without payment of tax. <sup>1</sup>	Verify that entries on document(s) are complete and correct for the shipment.	Send a copy with a note of the serial number of the related TTB F 5200.14 to the TTB National Revenue Center <sup>2</sup> and keep a copy for your records.
Receiving a return of a shipment of taxable articles without payment of tax.	Complete item 15.	Send original to the TTB National Revenue Center <sup>2</sup> and keep the copy for your records.
<i>Export warehouse proprietor-</i>		
Receiving taxable articles without payment of tax at my premises other than a return shipment.	Complete item 15.	Send original to the TTB National Revenue Center <sup>2</sup> and keep a copy for your records.
Requesting to destroy taxable articles without payment of tax at my premises.	Complete items 1 through 4, and 10, and attach a letter that contains your signature and title, and requests that TTB act on your request.	Send to your local TTB field office. <sup>3</sup> After you receive this form back from TTB and you have destroyed the taxable articles, send the original to the TTB National Revenue Center <sup>2</sup> and keep a copy for your records.

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<i>I am a(n):</i>	Instruction(s)	Disposition of TTB F 5200.14
<i>Customs officer of the United States receiving this form for-</i>		
Export to a contiguous <sup>4</sup> or noncontiguous foreign country, Puerto Rico, Virgin Islands, or a possession of the United States.	Complete items 13a, b, and d.	Send original and a copy to the person listed in item 3, and keep a copy for your records.
Shipment to a Foreign Trade Zone or Class 9 customs bonded warehouse ( <i>duty-free shop</i> ).	Complete item 15.	Send original and a copy to the person listed in item 3, and keep a copy for your records.
Shipment to a vessel or aircraft for use as supplies for the vessel or aircraft ( <i>item 5i</i> ).	Complete items 12, and 13 a, b, and d, and if not cleared from the port at time of lading, then item 13c must be completed by the authorized person on board the vessel or aircraft.	Send original and a copy to the person listed in item 3, and keep a copy for your records.
<i>Officer of the United States Armed Forces, or officer or authorized agent of a Federal department or agency</i>	Complete item 16. <sup>5</sup>	Send original and a copy to the person listed in item 3.
<i>Officer of vessel or aircraft</i>	Complete items 13c(1), (2), (3), (4), and (5).	Return to the person who sent you the form.
<i>Foreign trade zone operator or Class 9 customs bonded warehouse proprietor receiving taxable articles at my premises</i>	Complete item 15.	Send original and a copy to the person listed in item 3, and keep a copy for your records.
<i>Individual who receives taxable articles, on which Federal excise tax has not been paid, for export</i>	Complete item 16.	Return to the person requesting your certification.
<i>Postmaster or authorized agent of the United States Postal Service</i>	Complete item 17.	Return to the person requesting your certification.
<i>Authorized TTB officer</i>	Complete item 18.	Return to the export warehouse proprietor requesting destruction.

1 You may document shipments of taxable articles without payment of tax using a TTB-approved alternate method. TTB-approved alternate methods include procedures 71-5 and 80-5, Revenue Ruling 72-325, and Industry Circular 2000-2, which are available from the TTB Web site at <http://www.ttb.gov>. Read these documents carefully before you decide that they apply to your shipments. Also, you may propose an alternate method under the provisions of 27 CFR 44.72.

2 Address to: Director, National Revenue Center, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215.

3 You may locate your local TTB field office from a telephone directory or through the TTB Web site at <http://www.ttb.gov>.

4 A Customs officer may require a lading certificate before completing item 13 for an export to a contiguous foreign country (for example, Canada or Mexico).

5 An officer of the United States Armed Forces may use a properly completed Department of Defense Form, Transportation and Control and Movement Document instead of completing item 16.

**F. Must I have a properly completed form for each shipment of taxable articles removed according to the requirements of 27 CFR Part 44?**

Yes, you must have a properly completed form unless you can cite a TTB regulation or procedure, or you have a letter written to you from an appropriate TTB officer.

**G. Who may TTB assess tax against?** If this form is not properly completed, TTB may assess the tax against the manufacturer, or the proprietor of an export warehouse or customs bonded warehouse, who makes a removal without payment of tax.

**INSTRUCTIONS FOR ITEMS ON THE FORM**

**H. Items 1 and 15d - What is my permit number?** Use the "number" that identifies your premises from which the taxable articles are removed, shipped, or received.

<b>I am a:</b>	The "number" that identifies your <b>premises is:</b>
Manufacturer of tobacco products	On your permit ( <i>example TP-XX-123 where "XX" is the 2-letter State abbreviation of the U.S. Post Office</i> ).
Export warehouse proprietor	On your permit ( <i>example EW-XX-123 where "XX" is the 2-letter State abbreviation of the U.S. Post Office</i> ).
Foreign trade zone operator	The "number" that the Foreign Trade Zone Board assigns to the zone.
Customs warehouse proprietor	The "number" that the U.S. Customs Service assigns to your warehouse.

**I. Item 2 - What may I use for serial numbers?** Enter a unique set of whole numbers that run consecutively. You may repeat the same series at the start of a year. For example, start with the number "1" on January 1st or at the beginning of your fiscal year. You may use one or more letters in combination with whole numbers as long as the numbers run consecutively.

**J. Items 6 and 7 - a. Must I identify the port of exportation and the identity of the carrier?** Identify the port of exportation and the carrier when you know this information, but no later than upon sending the completed TTB Form 5200.14. (A completed TTB Form 5200.14 has Part I completed and either Part(s) II through IV completed, or alternate proof of exportation.) **b. Which carrier do I identify and how must I identify the carrier?** Identify the carrier exporting the taxable articles through the port. For a vessel, state its name, class, and type. For an aircraft, state the name of the business operating the aircraft and the flight number. For trucks or cars, identify the business operating the vehicle, the vehicle's license, and the State(s) that issued the license and the license plate. If a business does not operate the vehicle, identify the serial number of the operator's license, the vehicle's license, and the State(s) that issued the license and the license plate.

**K. Item 9 - How must I identify the person?** Identify the name and address of the ultimate person who will receive your shipment for the purpose that you described in item 5 of this form. If for export, identify the person outside the United States. Do not identify freight forwarders, agents, or similar persons.

**L. Items 10 and 14 - How should I describe the shipment?**

- a. Item 10a - Distinguishing mark or number.** If you are a manufacturer of tobacco products or an export warehouse proprietor, you must place a distinguishing mark or number on each shipping container (27 CFR 44.187).
- b. Item 10d or 14c - Tax Class.** Identify the tax class as specified by 27 CFR Part 40. Examples: small or large cigarettes; small or large cigars; pipe tobacco; snuff; chewing tobacco; roll-your-own tobacco; cigarette papers; and cigarette tubes.
- c. Item 10e or 14d - Total quantity listed as follows:**

For Tax Class:	By:
All cigarettes	Number
Small or little cigars	Number
Large cigars	Number and the sale price per thousand <sup>6</sup>
Pipe tobacco	Pounds ( <i>Note: convert ounces into equivalent pound(s)</i> )
Snuff	Pounds ( <i>Note: convert ounces into equivalent pound(s)</i> )
Chewing tobacco	Pounds ( <i>Note: convert ounces into equivalent pound(s)</i> )
Roll-your-own tobacco	Pounds ( <i>Note: convert ounces into equivalent pound(s)</i> )
Cigarette paper	Number
Cigarette tubes	Number

<sup>6</sup> If you do not include the sale price per thousand of large cigars, TTB will determine the tax based on the assumption that their sale price is more than \$235.294 per thousand.

**M. Items 11, 14, and 15 - Who must sign for a business?**

<b>If your business is a:</b>	The report must be signed by:
Sole proprietorship	(1) You; OR (2) An individual for whom you have filed a Power of Attorney, TTB F 5000.8, for your business that grants the individual the authority to sign this form.
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 with TTB for your business; OR (3) An individual for whom you filed a Power of Attorney, TTB F 5000.8, for your business that grants the individual the authority to sign this form.
Corporation, association, limited liability company, or other business	(1) An individual who has signature authority granted by the business documents that you filed with TTB for your business; OR (2) An individual for whom you filed a Power of Attorney, TTB F 5000.8, for your business that grants the individual the authority to sign this form.

**QUESTIONS.**

**N. If I have questions about this TTB form, who can answer my questions?** You may contact a specialist at the National Revenue Center by phone at 1-877-882-3277 or 1-513-684-3334, fax at 513-684-2265, or by e-mail to [ttbtobacco@ttb.gov](mailto:ttbtobacco@ttb.gov) or [ttbquestions@ttb.gov](mailto:ttbquestions@ttb.gov).

**PAPERWORK REDUCTION ACT NOTICE**

This information request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information collection is to monitor the operations of industries regulated by TTB. TTB uses this information to determine regulatory compliance and to assess tax regarding shipments of taxable commodities without payment of tax. The information is mandatory by statute (26 U.S.C. 5704 and 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 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 a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.

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DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
**TAXABLE ARTICLES WITHOUT PAYMENT OF TAX**

**PART I - NOTICE OF SHIPMENT**

1. My Permit Number (read instruction H):	2. Serial Number (read instruction I):
3. My Name and MAILING address of the premises from which taxable articles are removed:	4. Date of shipment:

5. In accordance with 27 CFR Part 44, I am consigning and removing taxable articles, without payment of tax, from my premises for shipment to a (check only ONE item):
- (a) Foreign country, Puerto Rico, Virgin Islands, or possession of the United States by:
 

<input type="checkbox"/> Common Carrier	<input type="checkbox"/> Parcel Post	<input type="checkbox"/> Individual
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  - (b) Foreign trade zone
  - (c) Export Warehouse
  - (d) Class 9 customs bonded warehouse operated by a duty-free enterprise (duty-free store)
  - (e) Federal department or agency, including the Armed Forces of the United States
  - (f) Vessel or aircraft engaged in an activity for the Government of the United States, or a foreign government as supplies for the vessel or aircraft<sup>1</sup>
  - (g) Vessel, including eligible fishing vessel, or aircraft, as supplies for the vessel or aircraft<sup>1</sup>
  - (h) Manufacturer's factory which shipped the taxable articles, or to a customs warehouse proprietor who produced the cigars, as a return from my export warehouse

<sup>1</sup> Note: taxable articles must be consumed outside the jurisdiction of the Internal Revenue laws of the United States.

6. Shipment to be exported through the port of (read instruction J):	7. Identity of carrier that exports shipment (read instruction J):
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8. My business documents for this shipment (complete two or more items that apply to your shipment):

a. Identity of purchase order	b. Identity of bill of lading	c. Identity of transportation control (U.S military)	d. Other - specify type of document and its identity
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9. I am sending the shipment to (read instruction K):

10. Shipment Description (read instruction L):

Shipping Containers			Taxable Articles	
a. Distinguishing mark or number	b. Quantity	c. Type (case, carton, or specify other)	d. Tax class	e. Total quantity, and for large cigars, the sale price per thousand

11. Under penalties of perjury, I declare that the above articles are shipped for a lawful purpose as provided by 27 CFR Part 44, and that the Government forms and business documents, related to this shipment, are available for examination by appropriate TTB officers (read instruction M).

a. My Signature	b. Title or Status for my Business	c. My Name (print or type so that it can be read)
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**PART II - U.S. CUSTOMS AND BORDER PROTECTION USE ONLY**

12. Supervision of Lading - In accordance with 27 CFR Part 44, I have supervised the lading of articles on the vessel or aircraft stated in item 7 of this form. Unless item 14 of this form notes otherwise, the articles laden are described in item 10 of this form.

a. Signature of Customs officer	b. Title of Customs officer	c. Date
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d. Customs officer's name (print or type so that it can be read)

13. Clearance of Vessel or Aircraft- I have cleared the vessel or aircraft described in item 7 of this form.

a. Cleared for departure on (enter date)	b. For (enter first foreign or noncontiguous port)
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c. Certificate of Receipt by Exporter - Unless I have noted otherwise in item 14 of this form, I received the taxable articles described in item 10 of this form for use as supplies for the vessel or aircraft identified in item 7 of this form. I declare that these taxable articles are for consumption outside the United States (50 States and the District of Columbia). I understand that Federal law provides civil and criminal penalties if I or any other person improperly retains them, or returns them to, the United States.

(1) The vessel or aircraft shown in item 7 of this form is engaged in (check one item):

Foreign trade	Trade between noncontiguous parts of the United States	Governmental activity	Fishing
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(2) My Signature	(3) My Title as officer of vessel or aircraft
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(4) My Name (print or type so that it can be read)	(5) Date that I received taxable articles
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d. Customs Certificate of Shipment (check only one item)

- The vessel or aircraft has been cleared in items 13a and b.       I have examined the individual's certificate in item 16.
- I have examined the certificate in item 13c.
- Both of the above items (mandatory if item 5(i) on this form is checked).

In accordance with 27 CFR Part 44, I am satisfied that the articles described in item 10 of this form, unless otherwise certified in item 14 of this form, have been exported from the United States (50 States and the District of Columbia):

(1) Signature of Customs officer	(2) Title of Customs officer	(3) Date
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(4) Customs officer's name (*print or type so that it can be read*)

**PART III - REVISED DESCRIPTION OF SHIPMENT**

14. I certify that the description of the taxable articles as stated in item 10 of this form is not correct, but the following description is correct (read instructions L and M).

Shipping Container		Taxable Article	
a. Quantity	b. Type (case, carton, or specify other)	c. Tax class	d. Total quantity
e. Signature		f. Title	
		g. Name (print or type so that it can be read)	

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PART IV - RECEIPT BY EXPORT WAREHOUSE, FACTORY, OR MANUFACTURER OF TOBACCO PRODUCTS,  
FOREIGN TRADE ZONE, OR CLASS 9 CUSTOMS BONDED WAREHOUSE

15. I have received the taxable articles described in item 10 of this form, unless I have otherwise noted in item 14 of this form, and for the purpose described in item 5 of this form.

a. My Signature ( <i>read instruction M</i> )	b. My Business Title or Title of Customs officer
c. My Name ( <i>print or type so that it can be read</i> )	d. Permit number for the business receiving taxable articles ( <i>read instruction H</i> )

PART V - EXPORT BY FEDERAL DEPARTMENT OR AGENCY OR BY INDIVIDUAL

16. I have received, and will export, the taxable articles described in item 10 of this form unless I have otherwise noted in item 14 of this form. These taxable articles are for consumption outside the United States (50 States and District of Columbia). I understand that Federal law provides civil and criminal penalties if I or any other person improperly retains them in, or returns them to, the United States.

a. My Signature	b. My Name (print or type so that it can be read)
c. My Title for Federal department or agency	

PART VI - U.S. POST OFFICE ENDORSEMENT

17. I have examined the shipping containers described in item 10 of this form. Each shipping container has a written waiver on the outside of it. These waivers state the person identified in item 3 of this form and his or her waiver of the right to withdraw the container from the mail.

a. Postal Endorsement	b. My Name (print or type so that it can be read)
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**PART VII - TTB CERTIFICATION FOR DESTRUCTION BY EXPORT WAREHOUSE PROPRIETOR**

18. The proprietor of the export warehouse identified in items 1 and 3 of this form:

May destroy the taxable articles listed in item 10 of this form without TTB supervision.

Has destroyed the taxable articles listed in item 10 of this form, unless I have otherwise noted in item 14 of this form, under my supervision.

a. Signature	b. TTB Title
c. Name (print or type so that it can be read)	