

2009 TTB Expo Presentation

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

Presented by

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Overview

- Review records requirements for tobacco importers.
- Review the required monthly operational report.
- Review the procedures for withdrawal of tobacco products from the market and how to file claims.

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.

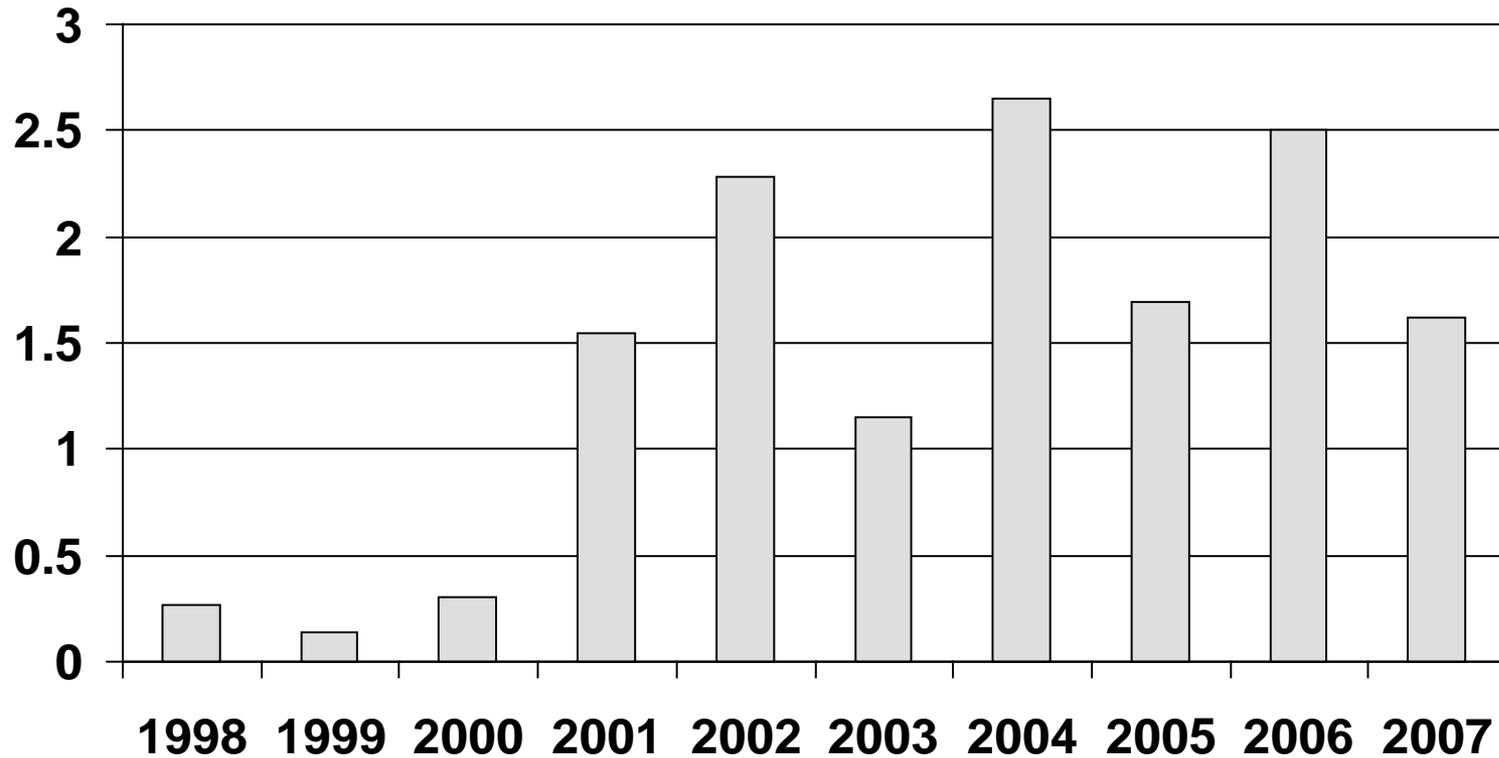
Tobacco Importer (Continued)

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

Tobacco Importer (Continued)

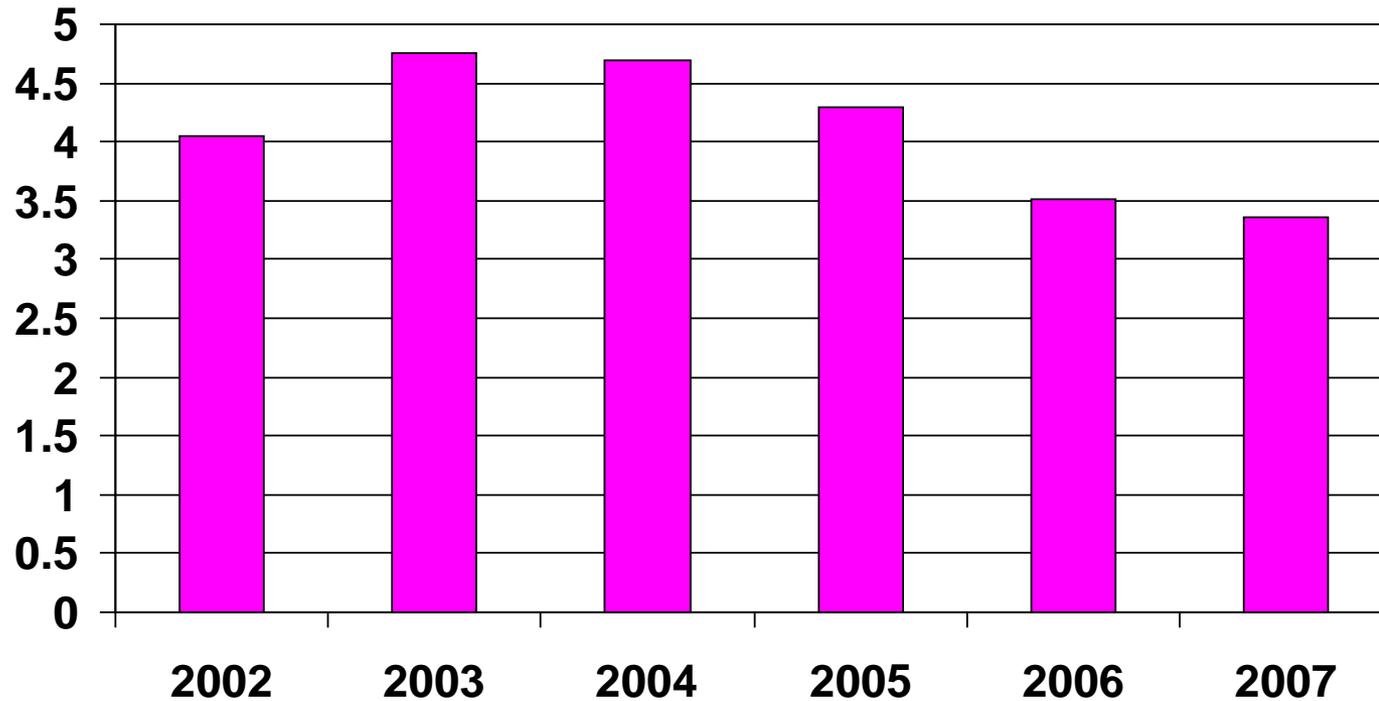
- Any person who smuggles or otherwise unlawfully brings tobacco products or cigarette papers or tubes into the United States.

Totals by Year – Importer Claims



■ In millions of dollars

Importer Revenue by Year*



■ In millions of dollars

*As reported by Customs and
Border Protection (CBP)

Required Records and Reports

Required Records

- All records will be maintained by transaction date at the importer's place of business.
- All required reports and records (including claims, schedules, authorizations, notices, etc.) must be retained for not less than 3 years following the close of the current calendar year.
- See regulations at 27 CFR 41.204 — 41.208:
 - Physical receipt and disposition
 - Persons using importer as agent must maintain records (see §41.205)

Required Records (Continued)

- Records of large cigars imported:
 - Basic records to establish and verify sale price of large cigars.
 - Each year in January create a continuing record showing sale price for each brand and size of cigar.
 - Within 10 days of price changes, this record must be updated so that the taxable price may be readily determined.

Required Records (Continued)

- Records of large cigars imported:
 - Keep copies of price announcements.
 - Keep copies of Customs entry or withdrawal forms reflecting excise tax declared.
 - Tax is based on sale price that importer will sell the cigars for – NOT the amount paid to the foreign source.
 - Sale price includes any discount from your established price.

Required Records (Continued)

- Records of large cigars imported:
 - Effective April 1, 2009, large cigar tax rates changed – the rate is now 52.75% of the sale price.
 - Maximum tax on large cigars is now 40.26 cents per cigar.
 - Cigars priced at over \$763.222 per 1,000 cigars (76.3222 cents per cigar) will be taxed at the maximum rate of 40.26 cents per cigar.

Tobacco Importer Monthly Report

- TTB F 5220.6, Monthly Report – Tobacco Products Importer:
 - 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.

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 8002, Cincinnati, Ohio 45202-5215, 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.							FOR TTB USE ONLY		
21. 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		

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4. PERMIT NUMBER

5. EMPLOYER IDENTIFICATION NUMBER (EIN)

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20. TOTAL								

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DATE OF AUDIT

Balancing Tobacco Importer Monthly Report

- Lines 6 through 10 show product coming into inventory.
- Lines 12 through 19 record product going out of inventory.
- Total lines 11 and 20 should be the same.
- Product in Customs custody should not be included on report.

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

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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.

Paid by Tobacco Importers (Continued)

- 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 Customs.

Claims Filed by Tobacco Importers

Claims Filed

Type of Claim	Required By
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

Refund of Tax

- 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.

Disaster Claims

- 26 U.S.C. 5708 and 27 CFR part 46, subpart C:
 - Covers losses of tobacco products caused by a Presidentially declared disaster.
 - Claims for the refund of taxes on such losses must be filed within 6 months after the President makes the determination that a major disaster has occurred.

Drawback of Tax

- 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.

Withdrawal from the Market

- Of the 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.

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, 40.203, or 40.173. See www.ttb.gov.)

2. REMISSION OF TAX ALLOWANCE OF CREDIT FOR TAX ABATEMENT OF TAX
 ALLOWANCE OF LOSS ALLOWANCE OF TAX REFUND OF TAX
 DRAWBACK-MNSP 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 MNSP ONLY (month/year)

FROM TO

8. AMOUNT OF TAX

9. DATE(S) OF PAYMENT (for refunds ONLY)

10. DIRECT DEPOSIT, Optional

10a. ROUTING NUMBER

10b. TYPE CHECKING SAVINGS

10c. ACCOUNT NUMBER

11. 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 5418.

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.

12. SIGNATURE (Type or print name and file under or beside signature)

13. DATE

Withdrawal from the Market Claims

- File the claim on TTB F 5620.8, in duplicate, within 6 months from the date of withdrawal from the market.
- The claim must 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 this claim, and that the products were lost, destroyed, or withdrawn from the market within 6 months preceding the date this claim is filed.”

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) CLAIM - ALCOHOL, TOBACCO, AND FIREARMS TAXES <i>(File in duplicate with the Alcohol and Tobacco Tax and Trade Bureau)</i>		OMB No. 1513-0050 (10/31/2011) FOR TTB USE ONLY CLAIM NUMBER
1. THIS CLAIM IS FILED UNDER THE PROVISIONS OF 27 CFR (Enter applicable section of regulations, such as 52, 40.302, or 40.172. See www.ttb.gov.)		
2. <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-MNSP <input type="checkbox"/> DRAWBACK-EXPORT <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 MNSP ONLY (month/day)
		FROM TO
		8. AMOUNT OF TAX
		9. DATE(S) OF PAYMENT (for refund ONLY)
10. DIRECT DEPOSIT, Optional		10a. ROUTING NUMBER
10b. TYPE <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS		
10c. ACCOUNT NUMBER		
11. 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.)		

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 this claim, and the products were withdrawn from the market within 6 months preceding the date this claim is filed.

(Attach after 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 6415.

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 Office, 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.

12. SIGNATURE (Type or print name and title under or beside signature)	13. DATE
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Withdrawal from the Market

Claims (Continued)

- For 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 this claim to establish that any greater amount of tax claimed was actually paid.”

Withdrawal from the Market Claims (Continued)

- The claim must be accompanied by TTB F 5200.7, Schedule of Tobacco Products, Cigarette Papers or Tubes Withdrawn from the Market, prepared and verified as prescribed in 27 CFR 41.170 — 41.174.

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
 (Begin with "1" January
 1 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)

2a. EIN (Employer Identification Number)

2b. PERMIT NUMBER

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

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 IMPORTED ARTICLES TO NON-TAXPAID STATUS, REDUCED TO MATERIALS

7a. PERMIT NUMBER OF FACTORY RECEIVING ARTICLES

5. These articles taxed under 26 U.S.C. 5701 (Produced in U.S.A. or a foreign country)
 or
 These articles taxed under 26 U.S.C. 7652(a) (Produced in Puerto Rico)
 or
 These articles taxed under 26 U.S.C. 7652(b) (Brought in from U.S. Virgin Islands)

6. Tax has been paid on articles listed hereon

or

Tax has not been paid on articles listed hereon but such tax was determined on (date) in accordance with the provisions of applicable regulations.

8. DATE DISPOSITION DESIRED

9. DESCRIPTION OF ARTICLES

KIND OF ARTICLES (small cigarettes, large cigars, chewing tobacco, snuff, etc.) (a)	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 ² (col. (c) x col. (e) + 1,000) (f)	RATE OF TAX (g)	AMOUNT OF TAX (h)

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 \$235.294 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 5620.6 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 of corporation, or other person duly authorized by the taxpayer to sign.)

12. DATE OF SCHEDULE

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

TTB F 5200.7 (Continued)

- Products are assembled in or adjacent to a factory if they are to be returned to bond or at any suitable place if they are to be destroyed or reduced to materials.
- Products should be grouped according to the rates of tax.
- TTB F 5200.7 should be prepared in triplicate and submitted to the NRC.
- The NRC will determine if the schedule will be verified and disposition of the tobacco products, will occur with or without TTB supervision.

OMB No. 1519-0094 (03/01/2008)

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
(Digits with "1" January / each year)

REQUEST FOR DISPOSITION AUTHORIZATION

Operator 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)

2a. EIN (Employer Identification Number)

2b. PERMIT NUMBER

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

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 IMPORTED ARTICLES TO NON-TAXPAID STATUS REDUCED TO MATERIALS

7a. PERMIT NUMBER OF FACTORY RECEIVING ARTICLES

5 These articles listed under 26 U.S.C. 5701 (Reduced in U.S.A. on foreign country)
or
 These articles listed under 26 U.S.C. 7052(a) (Reduced in Puerto Rico)
or
 These articles listed under 26 U.S.C. 7052(b) (Brought from U.S. High Island)
6 Tax has been paid on articles listed herein
or
 Tax has not been paid on articles listed herein but such tax was determined on (date) in accordance with the provisions of applicable regulations.

8. DATE DISPOSITION DESIRED

KIND OF ARTICLES (small cigarettes, large cigars, chewing tobacco, snuff, etc.) (a)	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 ² (col. (c) X col. (e) + 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

Supervision by TTB

- If TTB decision is to allow disposal with TTB supervision:
 - Schedule will be verified and disposition of the articles supervised by a TTB investigator.
 - Upon completion of inspection, the investigator will execute under TTB Officer's Certificate.
 - Returns to taxpayer two verified copies of the schedule where claim for credit or refund is to be made and one verified copy where claim for allowance is to be made.
 - One original certified copy submitted with claim.

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 OF ARTICLES				
DISPOSITION	QUANTITY			
	(Kind of article)	(Kind of article)	(Kind of article)	(Kind of article)
13. RECEIVED INTO FACTORY (Show permit No.)				
14. REDUCED TO MATERIALS				

DISPOSITION OF ARTICLES				
DISPOSITION	QUANTITY			
	(Kind of article)	(Kind of article)	(Kind of article)	(Kind of article)
13. RECEIVED INTO FACTORY (Show permit No.)				
14. REDUCED TO MATERIALS				
15. 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 (This certificate shall be signed by the individual owner, member of firm, officer of corporation, or other person authorized by the taxpayer to sign.)

DATE

number or weight of cigars, cigarettes, chewing tobacco, snuff, roll-your-own tobacco, pipe tobacco, cigarette tubes, or cigarette papers. In column (f), the total sale price only of large cigars with a sale price of

UNIVERSAL CITY HOLDINGS

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The information collection 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. 5705).

The estimate average burden associated with this collection of information is 45 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 Reports Management Officer, Regulations and Rulings 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 F 5200.7 (7/2005)



Without TTB Supervision

- If TTB decision is to allow disposal without TTB supervision:
 - The NRC will authorize by executing the disposition authorization on two copies of TTB F 5200.7 and send two copies to the taxpayer.
 - 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 the claim.



DISPOSITION AUTHORIZATION

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

SIGNATURE OF TTB OFFICER

Audrey E. Gaddy

DATE

OCT 13 2006

DISPOSITION OF ARTICLES

DISPOSITION (Show permit No.)	QUANTITY			
	(Kind of article)	(Kind of article)	(Kind of article)	(Kind of article)
13. RECEIVED INTO FACTORY				
14. REDUCED TO MATERIALS				
15. 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 penalty 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 (This certificate shall be signed by the individual owner, member of firm, officer of corporation or other person authorized by the taxpayer to sign.)

DATE

INSTRUCTIONS

- ASSEMBLY OF ARTICLES** - Prior to submitting this schedule to the National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau for disposition authorization, the taxpayer assembles the articles according to the applicable rate of tax. (1) In or adjacent to a factory if the articles are to be returned to bond, or (2) at any suitable place if the articles are to be destroyed or reduced to materials.
- PREPARATION OF SCHEDULE** - This schedule is prepared by the taxpayer in duplicate to show the following information: In block 7, whether the articles are to be destroyed or returned to bond, or in the case of imported articles, to a non-taxed status, or are to be reduced to materials. In block 7a, the permit number of the factory receiving such articles. In block 4, the location and in block 4a, the permit number, of the factory or facilities from which the articles were the tax was paid. In block 9, in column (a), each kind of articles such as small cigars, large cigars, small cigars, large cigars, chewing tobacco, snuff, pipe tobacco, roll-your-own tobacco, cigarette papers, or cigarette tubes. In column (b), number of containers (packages) of cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, roll-your-own tobacco, cigarette tubes or cigarette papers. In column (c), the sale price per thousand of large cigars. Show either the taxable sale price as supported by records, or else the lowest sale price applicable to that brand and size of cigars shown on the manufacturer's basic record of sale prices during the period that this record is required to be retained. In column (d), the number or weight of the articles in each container. In column (e), the total number or weight of cigars, cigarettes, chewing tobacco, snuff, roll-your-own tobacco, pipe tobacco, cigarette tubes, or cigarette papers. In column (f), the total sale price only of large cigars with a sale price of not more than \$235.284 per thousand. In column (g), the rate of tax applicable to that article. In column (h), the respective amount of tax.
- REQUEST FOR DISPOSITION** - When the articles are assembled and this schedule is prepared, the taxpayer (or his authorized representative) associates the form in block 11 and forwards all three copies to the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau. The National Revenue Center will either assign a TTB officer to verify the schedule and supervise disposition of the articles or 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. Where a TTB officer is assigned, he, or she, upon completion of his inspection, returns to the taxpayer two verified copies of the schedule where claim for credit or refund is to be made and one verified copy where claim for allowance is to be made. Where the Alcohol and Tobacco Tax and Trade Bureau authorized the taxpayer to dispose of the articles without supervision, the taxpayer (or his authorized representative) upon completion of the disposition associates the taxpayer's certificate of disposition on both copies of the schedule.
- MANNER OF FILING CLAIM** - The original of this schedule, after the proper certificate has been associated, may be used to support a claim on TTB F 5623.B. The duplicate of the schedule is, in any case, retained by the taxpayer. Where claim is made, TTB F 5623.B is filed by the taxpayer with the:

Director, National Revenue Center, TTB
250 Main St., Ste 5300
Cincinnati, Ohio 45202-5215

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The information collection 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. 5705).

The estimate average burden associated with this collection of information is 45 minutes per respondent or recordkeeper, depending on individual circum-

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 OF ARTICLES				
DISPOSITION	QUANTITY			
	<i>(Kind of article)</i>	<i>(Kind of article)</i>	<i>(Kind of article)</i>	<i>(Kind of article)</i>
13. RECEIVED INTO FACTORY <i>(Show permit No.)</i>				
14. REDUCED TO MATERIALS				

DISPOSITION OF ARTICLES				
DISPOSITION	QUANTITY			
	<i>(Kind of article)</i>	<i>(Kind of article)</i>	<i>(Kind of article)</i>	<i>(Kind of article)</i>
13. RECEIVED INTO FACTORY <i>(Show permit No.)</i>				
14. REDUCED TO MATERIALS				
15. DESTROYED BY <i>(Show method)</i>				
18. 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.)*

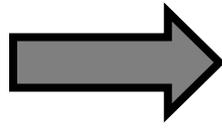
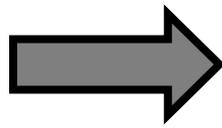
EXCEPTIONS:

SIGNATURE AND TITLE OF TTB OFFICER	DATE
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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 <i>(This certificate shall be signed by the individual owner, member of firm, officer of corporation, or other person authorized by the taxpayer to sign.)</i>	DATE
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<p style="text-align: center;">PAPERWORK REDUCTION ACT NOTICE</p> <p>This request is in accordance with the Paperwork Reduction Act of 1995. The information collection 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. 5705).</p> <p>The estimate average burden associated with this collection of information is 45 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 Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 20220.</p> <p>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.</p> <p style="text-align: right;">TTB F 5200.7 (7/2009)</p>
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Drawback of Tax on Export

Allowance of Drawback of Tax

- Allowed only to the person who paid the tax on such articles and who files claim on TTB F 5620.7, Claim for Drawback of Tax on Tobacco Products, Cigarette Papers and Cigarette Tubes.
- Claim filed in triplicate and within 6 years from date product was exported.
- Otherwise complies with the provisions of 27 CFR 44, subpart K.

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
**CLAIM FOR DRAWBACK OF TAX ON TOBACCO PRODUCTS, CIGARETTE
PAPERS, AND CIGARETTE TUBES**
(See instructions below)

FOR TTB USE ONLY	
CLAIM NUMBER	DATE OF AUDIT
AUDITED BY	

PART I - REQUEST FOR INSPECTION

1. CHECK ONE These articles taxpaid under 26 U.S.C. 5701. *(Produced in U.S. or a foreign country)* These articles taxpaid under 26 U.S.C. 7652(a). *(Produced in Puerto Rico)* These articles taxpaid under 26 U.S.C. 7652(b). *(Brought in from the U.S. Virgin Islands)*

TO:

Director, National Revenue Center
Alcohol and Tobacco Tax and Trade Bureau
550 Main St, Ste 8002
Cincinnati, Ohio 45202-5215

2. TO BE SHIPPED TO *(Name and Address)*

I request that an officer of the Alcohol and Tobacco Tax and Trade Bureau be assigned to inspect tobacco products, cigarette papers, or cigarette tubes, on which I have paid the tax, and which are to be shipped to a foreign country, Puerto Rico, the U.S. Virgin Islands, or a possession of the United States with the benefit of drawback of tax, as provided for by the regulations in 27 CFR, Part 44.

3. LOCATION WHERE ARTICLES ARE HELD *(Number, street, city or town, State, and ZIP Code)*
4. NAME AND MAILING ADDRESS OF TAXPAYER *(Street address, P.O. Box or R.F.D. number, city, State, and ZIP Code)*
5. SIGNATURE OF TAXPAYER *(If officer of corporation, give title)*
6. TAXPAYER'S EMPLOYER IDENTIFICATION NUMBER
7. DATE

PART II - CLAIM**8. SCHEDULE OF ARTICLES FOR EXPORT**

MARKS & NUMBERS ON SHIPPING CONTAINERS	NUMBER OF CONTAINERS	KIND OF ARTICLES <i>(Small cigarettes, Large cigars, Chewing Tobacco, Snuff, etc.)</i>	SALE PRICE PER 1,000 ¹	NUMBER OF POUNDS/ OUNCES IN EACH CONTAINER	TOTAL NUMBER OR POUNDS/ OUNCES	TOTAL PRICE ²	RATE OF TAX	AMOUNT OF TAX CLAIMED
						<i>Col. (d) x Col. (f) Divided by 1,000</i>		
TOTAL								\$

¹ Complete only for large cigars. Enter the taxable sale price per thousand.

² Complete only for large cigars with a sale price of not more than \$235,294 per thousand.

Under penalties of perjury, I declare that this claim for drawback of Internal Revenue tax is, to the best of my knowledge and belief, true and accurate; I have paid the tax on the tobacco products, cigarette papers, or cigarette tubes, to be shipped to a foreign country, Puerto Rico, the U.S. Virgin Islands, or a possession of the United States, or to a foreign-trade zone; no other allowance of drawback has been made or claimed on the tobacco products, cigarette papers, or cigarette tubes, or any part thereof; and I am justly entitled to a drawback of tax.

9. SIGNATURE OF CLAIMANT
10. TITLE OR STATUS *(State whether individual owner, member of firm, or if officer of corporation, and give title)*
11. DATE

Allowance of Drawback of Tax (Continued)

- Claim shall be filed in sufficient time to permit TTB to inspect the articles.
- Claim shall be accompanied by a bond, TTB F 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.

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
BOND-DRAWBACK OF TAX ON TOBACCO PRODUCTS, CIGARETTE PAPERS, OR TUBES
(See instructions on Page 2.)

1. AMOUNT OF BOND

2. PRINCIPAL

3. ADDRESS (Number, Street, City, State, ZIP Code)

4. NAME OF SURETY

5. LOCATION OF PRODUCTS (Number, Street, City, State, ZIP Code)

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 <i>(Name and Address)</i>

NOW, THEREFORE, if the said articles or any part thereof, be not landed 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)

Allowance of Drawback of Tax (Continued)

- 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.

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

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 (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."
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 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.

Inspection Requested

- The 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.

PART III - TTB OFFICER'S REPORT OF INSPECTION (Continued)

12. SIGNATURE OF TTB OFFICER	13. TITLE	14. DATE
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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
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17. DISCREPANCIES (if none, so state)

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 laden and the vessel cleared or departed the port as shown below:

20. IDENTITY OF CARRIER ON WHICH LADEN	21. DATE OF LADING
--	--------------------

22. DISCREPANCIES (if none, so state)	23. SIGNATURE OF CUSTOMS OFFICER	24. TITLE
---------------------------------------	----------------------------------	-----------

25. DATE CLEARED OR DEPARTED	26. SIGNATURE OF CUSTOMS OFFICER	27. TITLE
------------------------------	----------------------------------	-----------

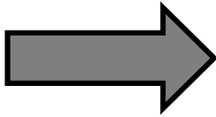
PART V - POST OFFICE CERTIFICATE

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 (Include date of mailing)
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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.



Inspection Requested (Continued)

- The 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.

PART III - TTb OFFICER'S REPORT OF INSPECTION (Continued)

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 (if none, so state)

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 laden and the vessel cleared or departed the port as shown below:

20. IDENTITY OF CARRIER ON WHICH LADEN	21. DATE OF LADING
--	--------------------

22. DISCREPANCIES (if none, so state)	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 (Include date of mailing)

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.

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.

Inspection Requested or Declined

- The claimant or Customs officer will forward the completed TTB F 5620.7 to the NRC.
- Claimant also submits a landing certificate or other evidence as outlined in Industry Circular 2000-2.

Contact Information

- 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