

2007 TTB Tobacco Industry Seminar

Federal Compliance Training for
the Tobacco Industry

July 17, 2007



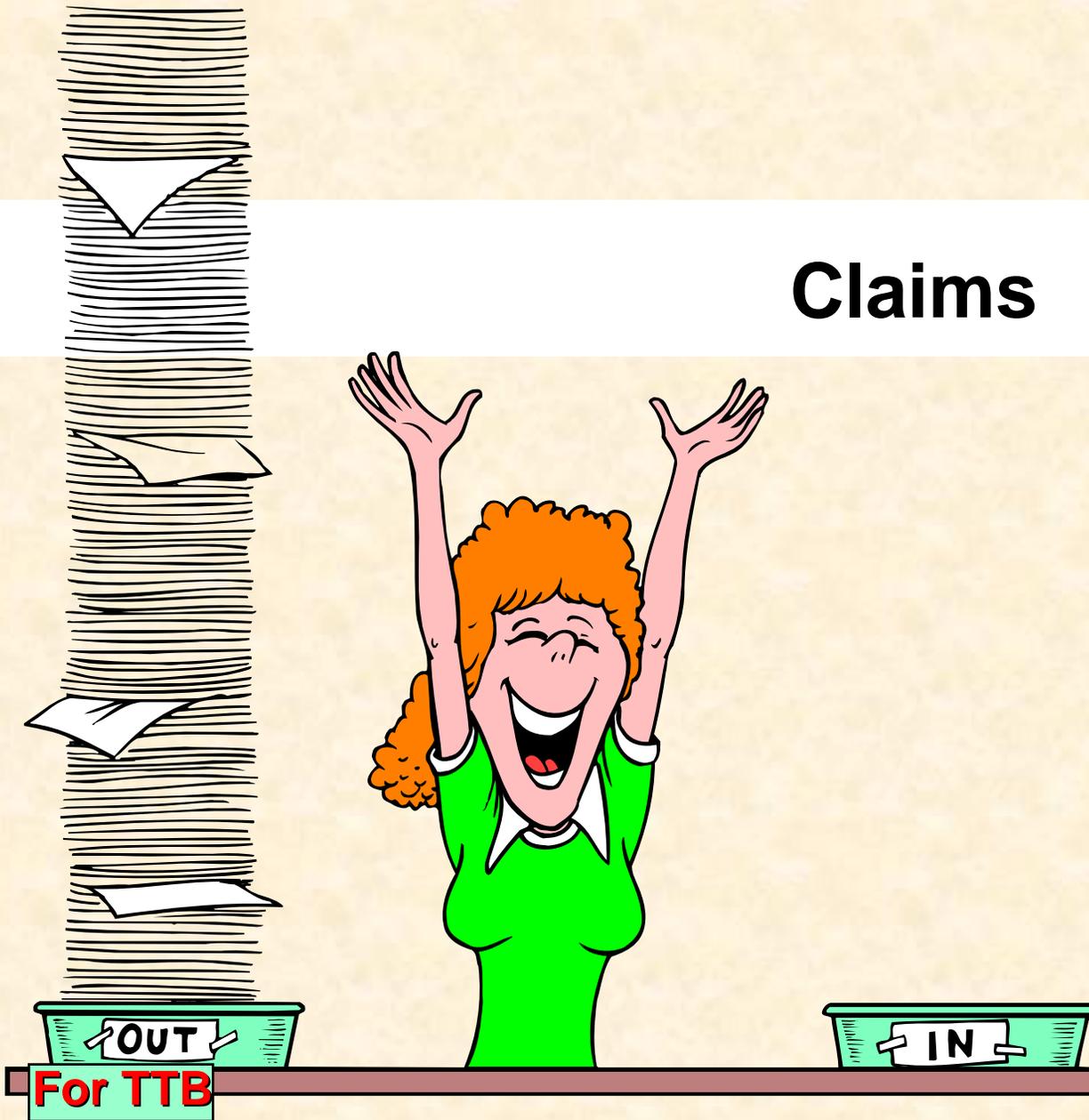
Alcohol and Tobacco Tax and Trade Bureau



Tobacco Manufacturers & Importers Claims

**Tobacco Tax Group
National Revenue Center**

Claims



For TTB

Claims Filed by Manufacturers of Tobacco Products

- Abatement of Assessment – 27 CFR 40.281
- Allowance of Tax – 27 CFR 40.282
- Credit or Refund of Tax – 27 CFR 40.283
- Remission of Tax Liability – 27 CFR 40.284
- Refund of Overpayment – 27 CFR 40.286
- Remission of Tax Liability on Shortage – 27 CFR 40.287
- Disaster Claims – Subpart C, 27 CFR 46
- Drawback of Tax – 27 CFR 44.222

Abatement of Assessment Claim

27 CFR 40.281

- A claim for abatement of the unpaid portion of the assessment of any tax on tobacco products may be allowed to the extent of such assessment is excessive in amount, is assessed after expiration of the applicable period of limitation, or is erroneously or illegally assessed.

Allowance of Tax

27 CFR 40.282

- Relief from payment of tax on tobacco products may be extended to manufacturers by allowance of the tax where the tobacco products after removal from the factory upon determination of tax and prior to the payment of such, are lost or destroyed by fire, casualty, or act of God while in the possession or ownership of the manufacturer who removed such products or are withdrawn by him from the market.

* Credit or Refund of Tax

27 CFR 40.283

- The taxes paid on tobacco products may be credited or refunded (without interest) to a manufacturer on proof satisfactory to the appropriate TTB officer, that the claimant manufacturer paid the tax on tobacco products, are lost otherwise than by theft or destroyed by fire, casualty, or act of God while in the possession or ownership of the manufacturer or withdrawn by him from the market.

Remission of Tax Liability on Shortage

27 CFR 40.287

- Manufacturer of tobacco products may submit a claim for remission of tax liability on shortages of tobacco products in bond disclosed by physical inventory as explained in 27 CFR 40.255.

Remission of Tax Liability

27 CFR 40.284

- Remission of the tax liability on tobacco products may be extended to the manufacturer liable for the tax where tobacco products in bond are lost (otherwise than by theft) or destroyed by fire, casualty, or act of God, while in the possession or ownership of such manufacturer.

Refund of Overpayment

27 CFR 40.286

- Where an error in computation of the quantity of tobacco products or in computation of the amount of tax due resulted in overpayment and the error is specifically identified and supported by records, the manufacturer may file a claim for refund or may make an adjustment on a semi-monthly tax return.

Disaster Claims

Section 5708 of the IRC and 27 CFR 46.71

- Covers losses of tobacco products caused by a Presidentially declared disaster.
- Claims for the refund of taxes on such losses must be filed within six months after the President makes the determination that a major disaster has occurred.

Drawback of Tax

27 CFR 44.222

- 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.
- Shall be allowed only to the person who paid the tax on such articles and who files claim and otherwise complies with the provisions of this subpart.

Drawback of Tax (cont'd)

- Of the eight claim types allowable to a tobacco manufacturer, the most commonly filed is the claim for credit or refund of tax on the basis of tobacco products withdrawn from the market.
- The taxes paid may be credited or refunded to a manufacturer on proof satisfactory to TTB that the claimant manufacturer paid the tax.
- Shall be prepared on TTB Form 5620.8, in duplicate and filed within six months from the date of withdrawal from market.
- Shall 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 the claim, and that the products were lost, destroyed, or withdrawn from the market within six months preceding the date the claim is filed."

Drawback of Tax (cont'd)

- Claims involving large cigars withdrawn from the market, the manufacturer 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 the claim to establish that any greater amount of tax claimed was actually paid."
- Shall be accompanied by a TTB Form 5200.7, Schedule of Tobacco Products, Cigarette Papers or Tubes Withdrawn from the Market, prepared and verified as prescribed in 27 CFR 40.311 and 40.313.

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, 40.263, or 40.173. 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-MNBP	<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 MNBP ONLY (mm/dd/yy)
FROM _____ TO _____

8. AMOUNT OF TAX CLAIMED

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

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

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)

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CLAIM NUMBER

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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 (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 ONLY (mm/dd/yy) FROM _____ TO _____
	8. AMOUNT OF TAX CLAIMED
	9. DATE(S) OF PAYMENT (for refunds ONLY)

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.)

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 the claim, and that the products were lost, destroyed, or withdrawn from the market within 6 months preceding the date the claim was filed, and shall be executed under the penalties of perjury.

(Attach letter size sheets if more space is required)

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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 <http://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: Taxpaid 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 nonbeverage 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 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

of 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 taxpaid 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 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 of which the tax was due (this only applies to special tax or nonbeverage 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.

TTB F 5200.7, Schedule of Tobacco Products, Cigarette Papers or Tubes Withdrawn from the Market

- It is a formal request for authorization to withdraw tobacco product from the market as required by 27 CFR 40.282 & 40.283.
- **Must** be filed if a manufacturer intends to file a claim for the tax on tobacco products withdrawn from the market.

TTB F 5200.7 (cont'd)

- 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 Form 5200.7 should be prepared in triplicate (front page only) and submitted to National Revenue Center (NRC).
- The NRC will notify Field Operations.
- The NRC in conjunction with Field Operations will determine if the schedule will be verified and the disposition of the tobacco products, with or without TTB supervision.

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)

SERIAL NUMBER
(Begin with "1" January
of each year)

REQUEST FOR DISPOSITION AUTHORIZATION

Operator is deemed, 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)		5. <input type="checkbox"/> These articles are under 26 U.S.C. 5701 (Produced in U.S.A. or foreign country) or <input type="checkbox"/> These articles are under 26 U.S.C. 7052(a) (Produced in Puerto Rico) or <input type="checkbox"/> These articles are under 26 U.S.C. 7052(b) (Brought in from U.S. High Islands)
2a. EIN (Employer Identification Number)		
2b. PERMIT NUMBER		6. <input type="checkbox"/> Tax has been paid on articles listed hereon or <input type="checkbox"/> Tax has not been paid on articles listed hereon but each tax was determined on (date) in accordance with the provisions of applicable regulations.
3. LOCATION WHERE ARTICLES ARE ASSEMBLED (Number and street, city and State)		
4. IDENTITY OF FACTORY OR FACTORIES FROM WHICH ARTICLES WERE REMOVED		7. DATE DISPOSITION DESIRED
4a. PERMIT NUMBER		
7. DISPOSITION TO BE MADE OF ARTICLES (Select only one) <input type="checkbox"/> TO BE DESTROYED <input type="checkbox"/> RETURNED TO BOND <input type="checkbox"/> IMPORTED ARTICLES TO NON-TAXPAID STATUS <input type="checkbox"/> REDUCED TO MATERIALS		
7a. PERMIT NUMBER OF FACTORY RECEIVING 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)	DESCRIPTION OF ARTICLES	TOTAL SALE PRICE ² (col. (c) x col. (d) + 1,000) (e)	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 declined:

- NRC will 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.

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. Gladly

DATE

OCT 13 2006

DISPOSITION OF ARTICLES

DISPOSITION	QUANTITY			
	(N/d of article)	(N/d of article)	(N/d of article)	(N/d 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

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 6a, the permit number of the factory or distillery from which the articles were the tax was paid. In block 9, in column (a), each kind of articles such as small cigarettes, large cigarettes, 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 \$235.294 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 5623.6. The duplicate of the schedule is, in any case, retained by the taxpayer. Where claim is made, TTB F 5623.9 is filed by the taxpayer with the:

Director, National Revenue Center, TTB
550 Main St., Ste E302
Cincinnati, Ohio 45203-6215

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.

- Supervision declined (cont'd):
 - 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 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				
15. DESTROYED BY (Show method)				
18. TOTAL				

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)				
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
CERTIFICATE OF DISPOSITION BY TAX PAYER: 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

100-999-0000 tobacco, pipe, accessories, cigarette cases, or cigarette papers.
In column (f), the total sale price only of large cigars with a sale price of

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The estimate average burden associated with this collection of information is 45 minutes per responder 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.

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TTB F 5200.7 (7/2005)

■ Supervision requested:

- 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.

Claims Filed by Tobacco Products Importers

- 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

Abatement of Assessment Claim

27 CFR 41.161

- A claim for abatement of the unpaid portion of the assessment of any tax on tobacco products or any liability in respect thereof, may be allowed to the extent that such assessment is excessive in amount, is assessed after expiration of the applicable period of limitation, or is erroneously or illegally assessed.

***Refund of Tax**

27 CFR 41.163

- The taxes paid on tobacco products imported or brought into the United States 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.

Drawback of Tax

27 CFR 44.222

- 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.

Disaster Claims

Section 5700 of the IRC and 27 CFR 46, Subpart C

- Covers losses of tobacco products caused by a disaster. Claims for the refund of taxes on such losses must be filed within six months after the President makes the determination that a major disaster has occurred.

- Of the four 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.
- Shall be prepared on TTB Form 5620.8, in duplicate and filed within six months from the date of withdrawal from market.
- Shall 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 the claim, and that the products were lost, destroyed, or withdrawn from the market within six months preceding the date the claim is filed."

- 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 the claim to establish that any greater amount of tax claimed was actually paid.”
- Shall be accompanied by a TTB Form 5200.7, Schedule of Tobacco Products, Cigarette Papers or Tubes Withdrawn from the Market, prepared and verified as prescribed in CFR 41.170 - 41.174.

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CLAIM - ALCOHOL, TOBACCO, AND FIREARMS TAXES
(File in duplicate with the Alcohol and Tobacco Tax and Trade Bureau)

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CLAIM NUMBER

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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-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 <i>(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.)</i>								

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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

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, 40.263, or 40.173. 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-MNBP	<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 MNBP ONLY (mm/dd/yy) FROM TO
	8. AMOUNT OF TAX CLAIMED
9. DATE(S) OF PAYMENT (for refunds ONLY)	

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.)

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 the claim, and that the products were lost, destroyed, or withdrawn from the market within 6 months preceding the date the claim was filed, and shall be executed under the penalties of perjury.

(Attach letter size sheets if more space is required)

PAPERWORK REDUCTION ACT NOTICE

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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.

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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

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 <http://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:** Taxpaid 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 – MNB** - A manufacturer of nonbeverage 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 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 taxpaid 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 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 of which the tax was due (this only applies to special tax or nonbeverage 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.

TTB F 5200.7, Schedule of Tobacco Products, Cigarette Papers or Tubes Withdrawn from the Market

- It is a formal request for authorization to withdraw tobacco product from the market as required by 27 CFR 41.163.
- **Must** be filed if an importer intends to file a claim for the tax on tobacco products withdrawn from the market.

- Products are assembled in or adjacent to a factory in which the articles are to be retained or at any suitable place if they are to be destroyed or reduced to materials.
- Products should be grouped according to tax rate.
- TTB Form 5200.7 should be prepared in triplicate (front page only) and submitted to National Revenue Center (NRC).
- The NRC will notify Field Operations.
- The NRC in conjunction with Field Operations will determine if the schedule will be verified and the disposition of the tobacco products, with or without TTB supervision.

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)

SERIAL NUMBER
(Begin with "1" January
of each year)

REQUEST FOR DISPOSITION AUTHORIZATION

Operator is deemed, 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)		5. <input type="checkbox"/> These articles are under 26 U.S.C. 5701 (Produced in U.S.A. or foreign country) or <input type="checkbox"/> These articles are under 26 U.S.C. 7052(a) (Produced in Puerto Rico) or <input type="checkbox"/> These articles are under 26 U.S.C. 7052(b) (Brought in from U.S. High Islands)
2a. EIN (Employer Identification Number)		
2b. PERMIT NUMBER		6. <input type="checkbox"/> Tax has been paid on articles listed hereon or <input type="checkbox"/> Tax has not been paid on articles listed hereon but each tax was determined on (date) in accordance with the provisions of applicable regulations.
3. LOCATION WHERE ARTICLES ARE ASSEMBLED (Number and street, city and State)		
4. IDENTITY OF FACTORY OR FACTORIES FROM WHICH ARTICLES WERE REMOVED		7. DATE DISPOSITION DESIRED
4a. PERMIT NUMBER		
7. DISPOSITION TO BE MADE OF ARTICLES (Select only one) <input type="checkbox"/> TO BE DESTROYED <input type="checkbox"/> RETURNED TO BOND <input type="checkbox"/> IMPORTED ARTICLES TO NON-TAXPAID STATUS <input type="checkbox"/> REDUCED TO MATERIALS		
7a. PERMIT NUMBER OF FACTORY RECEIVING 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)	DESCRIPTION OF ARTICLES	TOTAL SALE PRICE ² (col. (c) x col. (d) + 1,000) (e)	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 declined:

- NRC will 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.

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	QUANTITY			
	(N/d of article)	(N/d of article)	(N/d of article)	(N/d 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

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 6a, the permit number of the factory or business from which the articles were the tax was paid. In block 9, in column (a), each kind of articles such as small cigarettes, large cigarettes, 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 \$235.294 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 5623.6. The duplicate of the schedule is, in any case, retained by the taxpayer. Where claim is made, TTB F 5623.9 is filed by the taxpayer with the:

Director, National Revenue Center, TTB
550 Main St., Ste E302
Cincinnati, Ohio 45203-6215

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.

- Supervision declined (cont'd):
 - 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 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				
15. DESTROYED BY (Show method)				
18. TOTAL				

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)				
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
CERTIFICATE OF DISPOSITION BY TAX PAYER: 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

100-999-0000 tobacco, pipe, accessories, cigarette cases, or cigarette papers.
In column (f), the total sale price only of large cigars with a sale price of

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The estimate average burden associated with this collection of information is 45 minutes per responder 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.

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TTB F 5200.7 (7/2005)

■ Supervision requested:

- Schedule will be verified and disposition of the articles supervised by a TTB investigator.
- Upon completion of inspection, investigator will execute under TTB Officer's Certificate.
- Returns to taxpayer two verified copies of the schedule.
- One original certified copy submitted with claim.

If you need help,
call us at the National Revenue Center.



- Contact an NRC Specialist in the Tobacco Tax Group
- 8002 FOB
- 550 Main Street
- Cincinnati, OH 45202
- 1-877-882-3277 or 513-684-3335