



DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU WHEN DISASTER STRIKES

ATTENTION: RETAILERS, WHOLESALERS, IMPORTERS, AND EXPORT WAREHOUSE PROPRIETORS AND MANUFACTURERS OF ALCOHOL AND TOBACCO PRODUCTS

Businesses may file claims with the Alcohol and Tobacco Tax and Trade Bureau (TTB) for payment of Federal excise taxes paid on beverage alcohol or tobacco products lost, rendered unmarketable or condemned by a duly authorized official under various circumstances, including where the President has declared a major disaster. Go to [claim form](#).

Claims are subject to a number of conditions, including:

- You must file your claim with TTB within 6 months from the date of a disaster. If the President declares or determines a major disaster, claims must be filed no later than 6 months from the date the major disaster was declared.
- Products lost due to theft are not eligible for payment.
- For distilled spirits, wine and beer TTB will not allow claims for less than \$250 for losses resulting from a disaster **unless** the President has declared a major disaster area. There is no minimum dollar amount placed on claims relating to presidentially declared disasters.
- For tobacco products, cigarette papers and tubes the \$250.00 minimum claim amount does not apply. Retailer or wholesaler claims can only be filed if the loss is due to a presidentially declared disaster area.
- TTB will not pay claims if your insurance covers the amount of the Federal excise tax paid. For example, if your insurance policy covers the full amount that you paid for the alcohol or tobacco products, including the amount paid for any excise tax, then you are not eligible to file a claim for those products.
- Your claim must state whether taxes were included in the purchase price of the products. If your claim includes imported products, state whether duties were included in the purchase price. Claims for customs duties must be submitted separately. Claims for tax on products of Puerto Rico must be filed with the government of Puerto Rico.
- You must prove that you owned the products at the time of the disaster with the intent to sell them.
- If your goods were in transit, you may be eligible for payment if you hold title to those goods. If any portion of your claim includes goods in transit, please include a Statement indicating who held title at the time of the disaster.
- TTB will pay claims without interest on an amount equal to taxes paid or determined on distilled spirits, wine, beer or tobacco products lost, made un-merchantable, or condemned by a duly authorized official as a result of fire, flood, or other disaster. Before you destroy any un-merchantable or condemned product contact tax and Trade Bureau and ask if they want to witness destruction.
- 26 U.S.C. 5064, for alcohol, and 26 U.S.C. 5705 and 5708, for tobacco, are the sections of the Internal Revenue Code which will allow you to file your claim for payment under various circumstances relating to disasters.

File your claims using TTB Form 5620.8 CLAIM - ALCOHOL, TOBACCO AND FIREARMS TAXES, and mail to the following address:

**Alcohol and Tobacco Tax and Trade Bureau
National Revenue Center
Room 8002 Federal Office Building
550 Main Street
Cincinnati, Ohio 45202**

If you have question on filing the claim or on excise tax please call - **1-877-882-3277** or **513-684-3334**.

When filing a claim, you must provide the following information for losses incurred in Item 10 on TTB Form 5620.8:

DISTILLED SPIRITS - Brand, type, bottle size, bottles per case, alcohol content (% or proof), number of cases, proof gallons per case, total in proof gallons, tax rate per unit, total tax.

WINE - Brand, type, bottle size, bottles per case, percent of alcohol by volume, liters per case, number of cases, total liters, tax rate per unit, total tax.

BEER - Brand, size of unit, number of units, tax rate per unit, total tax.

TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES - Brand, type of tobacco product, unit of measure, total quantity, tax rate, total tax. Provide proof that the products were taxed at the rate you are claiming or were removed tax paid during the period that the rate was effective.

Supporting documentation is necessary to process your claim without delay. You must submit on the claim form any evidence or statement made by state or local officials regarding the condition of the property. You must include a copy of your insurance policy with your claim. If your records are lost you must to obtain other supporting documentation that might be available such as copies of invoices from your supplier, copies of inventory records from your accountant, or copies of banking or insurance records.

- [1]** Beer Reduced rates on first 600,000 barrels for brewer who produces less than 2 million barrels in a calendar year.
- [2]** \$0.90 per wine gallon (w.g.) credit for first 100,000 w.g. removed per year by small wineries producing not more than 150,000 w.g. per year. (Sliding scale rates exist for those wineries who produce between 150,000 and 250,000 gallons during a calendar year.)
- [3]** Cider credit is \$0.056 per w.g. for first 100,000 w.g. removed per year for producers of not more than 150,000 w.g. per year.
- [4]** Show quantities of domestic liquors and imported liquors separately on the claim. Virgin Island liquors must also be shown separately. Claims for customs duties and claims for Puerto Rico liquors must be submitted separately.

ALCOHOL TAX RATES

<i>Product</i>	<i>Unit of Measure</i>	<i>Tax Amount</i>
BEER [1]	Per Barrel (31 U.S. Gallons)	
Regular Rate		\$18
Reduced Rate		\$7
WINE [2]	Wine Gallons	
14% & under		\$1.07
Over 14% to 21%		\$1.57
Over 21% to 24%		\$3.15
Naturally sparkling (Secondary fermentation process)		\$3.40
Artificially Carbonated (addition of CO ₂)		\$3.30
HARD CIDER [3]	Wine Gallons	\$0.226
DISTILLED SPIRITS [4]	Proof Gallons	\$13.50 (less any credit for wine flavor content)

TOBACCO PRODUCTS TAX RATES

[5] Small Cigarettes are cigarettes weighing less than 3 pounds per 1000, & Large Cigarettes are those weighing 3 pounds or more per 1000. Almost all domestic cigarettes are Small Cigarettes. (Definition of large cigarettes is cigarettes that weigh more than 3 pounds per thousand and are not to be mistaken as long or 100 millimeter cigarettes)

<i>Product</i>	<i>Unit of Measure</i>	<i>Tax Amount 1/1/2000 to 12/31/2001</i>	<i>Tax Amount Effective 1/1/2002</i>
CIGARETTES, Small (Class A) [5]	Per 1000	\$17.00	\$19.50
CIGARETTES, Large [5]	Per 1000	\$35.70	\$40.95
CIGARS, Small	Per 1000	\$1.594	\$1.828
CIGARS, Large (3 pounds or more per 1000)	Per 1000	18.063% of price sold, but not more than \$42.5 per 1000	20.719% of price sold, but not more than \$48.75 per 1000
PIPE TOBACCO	Per Pound	95.67 Cents	\$1.0969
ROLL-YOUR-OWN TOBACCO	Per Pound	95.67 Cents	\$1.0969
CHEWING TOBACCO	Per Pound	17 Cents	19.5 Cents
SNUFF	Per Pound	51 Cents	58.5 Cents
CIGARETTE PAPERS	Per 50	1.06 Cents	1.22 Cents
CIGARETTE TUBES	Per 50	2.13 Cents	2.44 Cents