

September 2008



DISASTER CLAIM INFORMATION

Businesses may file claims with the Alcohol and Tobacco Tax and Trade Bureau (TTB) for the payment (refund or allowance of credit) of Federal excise taxes paid on tobacco products lost, rendered unmarketable, or condemned by a duly authorized official under various circumstances, including where the President has declared a major disaster. Where to obtain further information, conditions on claims, and where to file claims, are described below.

Links to further information:

- For a list of disaster areas recently declared by the President, visit the Federal Emergency Management Agency Web site at <http://www.fema.gov/>.
- Use [TTB Form 5620.8](#) to file a claim.
- Visit the TTB Web site at http://www.ttb.gov/tax_audit/atftaxes.shtml to view the current Federal tobacco excise tax rates.

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 President declared the major disaster.
- Products lost due to theft are not eligible for payment.
- For tobacco products, cigarette papers and tubes, the \$250 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 destroyed 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, you must state whether duties were included in the purchase price. Claims for customs duties must be submitted separately to U.S. Customs. 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

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- Tobacco Contacts
- Search Help

If you have content ideas or questions for the editors please send them to:

Executive Liaison for
Industry Matters
IndustryLiaison@ttb.gov

State Liaison
stateliaison@ttb.com



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 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 products, contact TTB and ask if the Bureau wants to witness the 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.

Filing your claim:

File your claim(s) using [TTB Form 5620.8 CLAIM — ALCOHOL, TOBACCO AND FIREARMS TAXES](#), and mail the form 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

For more information contact:

If you have questions regarding filing a claim or on Federal excise taxes, please call the National Revenue Center at: 1-877-882-3277 or 513-684-3334; or e-mail TTB at ttbquestions@ttb.treas.gov.

In addition:

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

- *Tobacco Products and Cigarette Papers and Tubes* — Brand, type of tobacco product, unit of measure, total quantity, tax rate, and 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.

PLEASE NOTE: 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 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.

TOBACCO CONTACTS

General questions

Before submitting a question or concern, please visit our [Frequently Asked Questions](#). If you still need assistance, you may reach us by:

- E-mail: ttbquestions@ttb.treas.gov
- Phone: 1-877-TTB-FAQS (877-882-3277).

Application for Tobacco Permits

You may obtain an application for tobacco permits by:

- E-mail: ttbtobacco@ttb.treas.gov
- Phone: (513) 684-6882 / toll free 1-877-882-3277
- Mail: TTB's National Revenue Center
550 Main Street, Room 8002
Cincinnati OH 45202

You must return the completed application to the TTB National Revenue Center at the address given above.

Tax Questions

Contact the National Revenue Center's Wine and Tobacco Excise Tax Group at the e-mail and mailing addresses above. The tobacco tax phone number is:

Phone: (513) 684-7137 / toll free 1-877-882-3277

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