



Press Release

For Immediate Release
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September 19, 2008
FY-08-20

INFORMATION ON DISASTER CLAIMS FOR RETAILERS, WHOLESALEERS, IMPORTERS, EXPORT WAREHOUSE PROPRIETORS, AND MANUFACTURERS OF BEVERAGE ALCOHOL AND TOBACCO PRODUCTS

Washington, D.C. – In the wake of Hurricane Ike, the Alcohol and Tobacco Tax and Trade Bureau (TTB) is reissuing the following information regarding how industry members may file claims for the payment (by refund or allowance of credit) 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 instances where the President has declared a major disaster.

Please see the following for further conditions, restrictions and locations for filing claims.

- Visit the Federal Emergency Management Agency web site at <http://www.fema.gov/> for a list of disaster areas recently declared by the President.
- File a claim for Federal excise taxes using [TTB Form 5620.8](#) (Claim – Alcohol and Tobacco Tax and Trade Bureau Taxes).
- Visit the TTB web site at http://www.ttb.gov/tax_audit/atftaxes.shtml to view the current Federal alcohol and tobacco excise tax rates.

Disaster claims are subject to a number of conditions, including the following:

- You must file your claim with TTB within 6 months from the date the disaster occurs. If the President declares or determines a major disaster, you must file your claim no later than 6 months from the date the President declared the major disaster.
- Products lost due to theft are not eligible for payment.
- There is no minimum dollar requirement placed on claims resulting from President-declared disasters. However,
 - If the President does not declare your area a disaster, you may only file a claim for losses of distilled spirits, wine or beer resulting from a natural disaster if they amount to \$250 or more.
 - If the President does not declare your area a disaster, your claim for losses of tobacco products or cigarette papers and tubes resulting from a natural disaster will be allowed even if they amount to less than \$250.
- Retailers and Wholesalers may only file claims for disaster losses if the loss occurred in a President-declared disaster area.
- You will not be reimbursed for Federal excise taxes that are covered by your insurance policy. For example, if your insurance policy covers the full cost of destroyed alcohol or tobacco

products, **including** the amount paid for any Federal excise tax, then you are not eligible to file a claim with TTB for those products.

- You must state within your claim whether or not taxes were included in the purchase price of the products.
- If your claim includes imported products, you must state within your claim whether or not duties were included in the purchase price of the products. You must submit claims for customs duties to U.S. Customs and Border Protection (<http://www.cbp.gov/>).
- You must file with the government of Puerto Rico, claims for tax on Puerto Rico products.
- You must prove that you owned the products, with the intent to sell them, at the time of the disaster.
- If your goods were in transit when the disaster struck, you may be eligible for payment if you held 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 products, contact TTB to see if the Bureau wants to witness the destruction.
- The sections of the Internal Revenue Code which allow you to file your claim for payment due to a disaster are
 - 26 U.S.C. 5064, for alcohol, and
 - 26 U.S.C. 5705 and 5708, for tobacco.

Filing your claim:

File a claim for Federal excise taxes using [TTB Form 5620.8](#) (Claim – Alcohol and Tobacco Tax and Trade Bureau Taxes), and mail the form in duplicate to the following address:

**Alcohol and Tobacco Tax and Trade Bureau
National Revenue Center
550 Main Street
Suite 8002
Cincinnati, Ohio 45202-5215**

If you have questions regarding claims or Federal excise taxes, please contact the National Revenue Center at: 1-877-882-3277 or 513-684-3334; or e-mail us at ttbquestions@ttb.treas.gov.

In addition:

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

- *Distilled Spirits* — Brand, type, bottle size, bottles per case, alcohol content (% or proof), number of cases, proof gallons per case, total proof gallons, tax rate per unit, and 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, and total tax.
- *Beer* — Brand, size of unit, number of units, tax rate per unit, and total tax.
- *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 include on your claim form any evidence or statement made by State or local officials regarding the condition of your 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.

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