



Disaster Relief

Relief Options

1

Tax Relief

for operations affected by a natural disaster

2

Waivers

for late filing, payment, or deposit penalties related to natural disasters

3

File Claims

for the refund or allowance of credit of federal excise taxes related to:

- Natural disasters
- Lost products
- Unmarketable products
- Products condemned by an authorized official

If your business was affected by a natural disaster or product loss and you have questions about alcohol or tobacco excise tax-related filing or reporting, please contact us toll free at:

877-882-3277

State and local jurisdictions may offer additional relief options. Please check with the appropriate alcohol beverage or tobacco authorities in your state for additional information.

1

Getting Tax Relief

If your operations have been affected by a natural disaster and you're having trouble paying the taxes you owe, or if you're not able to pay by the deadline, we have several options that can help.

Installment Agreement

Pay off your outstanding tax liability (including penalties and interest) in full over time.

Extension of Time for Paying Tax

Apply for an extension if you would experience undue hardship by paying on the due date.

Waiver or Abatement of Penalties

Qualify for relief from penalties if you were unable to meet your tax obligations due to circumstances beyond your control.

Offer in Compromise

Settle your tax debt for less than the full amount if you can establish an inability to pay in full, or if you believe you do not owe the tax in question.

Learn more about Disaster Relief

www.ttb.gov/nrc/disaster-relief



You can also scan the QR code to learn more



Food and Drug Administration Notice

The U.S. Food and Drug Administration (FDA) offers guidance about the safety of foods, including alcohol beverage products, adversely affected by hurricanes, flooding, and power outages. The FDA notice states that food products submerged in flood waters may pose a health hazard because of possible exposure to sewage, chemicals, heavy metals, pathogenic microorganisms, or other contaminants. The notice advises that certain food products that have been exposed to flood waters are adulterated and should not enter the human food supply.

<https://bit.ly/3SOqzHf>

Qualifying for a Waiver

2

A natural disaster may impact a business's ability to timely file returns and pay or deposit federal excise taxes administered by TTB. Based on these circumstances, TTB may waive late filing, payment, or deposit penalties.

To qualify for a waiver, a taxpayer must contact the National Revenue Center and demonstrate that their inability to timely file, pay, or deposit was due to reasonable cause and not to willful neglect. In making its determination, TTB will consider all factors, including any effects of the natural disaster.

Contact the TTB National Revenue Center by telephone (toll free):
877-882-3277.

By mail:
550 Main Street, Room 8002
Cincinnati, OH 45202-5215

3

Filing a Claim

Businesses may file claims with TTB for the payment (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 where the President has declared a major disaster. Claims are subject to a number of conditions, including:

- Timeframe
- Theft
- Alcohol Products (minimum claim amount \$250)
- Retailer or Wholesaler Claims for Tobacco and Related Products
- Insurance
- Purchase Price
- Proof of Ownership
- Goods in Transit
- Payment of Claims



You can also scan the QR code to file a claim

To avoid delays, we strongly encourage you to use our online submission process at:

my.ttb.gov/nrc-claims-submission/claim-form

...to submit your claim and supporting documentation or file your claim(s) using TTB Form 5620.8 Claim - Alcohol, Tobacco and Firearms Taxes.