

## Drawback Entry Form CBP-7551

Instructions

July 2008 Version

**Type of Document.** This form may be used as a drawback entry under the following provisions:

- 1313(a) Articles Made from Imported Merchandise
- 1313(b) Substitution for Manufacturing Drawback Purposes
- 1313(c) Rejected Merchandise Drawback
- 1313(d) Flavoring Extracts; Medicinal or Toilet Preparations; Bottled Distilled Spirits and Wines
- 1313(e) Imported Salt for Curing Fish
- 1313(f) Exportation of Meats Cured with Imported Salt
- 1313(g) Materials for Construction and Equipment of Vessels built for Foreigners
- 1313(h) Jet Aircraft Engines
- 1313(j1) Direct Identification Unused Merchandise
- 1313(j2) Substitution Unused Merchandise
- 1313(p) Substitution of Finished Petroleum Derivatives
- 1313(q) Packaging Materials
- 5062(c) Internal Revenue Tax
- 1557(a) Continuous Customs and Border Protection Custody
- 1309 Supplies for Certain Vessels and Aircraft
- 3333 NAFTA

Sections II and/or IV information can be provided as an attachment. It must include the same column headings and order as on the Form CBP-7551.

## SECTION I CLAIM HEADER

1 **Drawback Entry Number** - The following format must be used when showing the new entry number: XXX-NNNNNNN-C. The entry filer code (XXX) is the only portion controlled by Bureau of Customs and Border Protection (CBP). NNNNNNNN (a unique number) will be assigned by the company. C is a check-digit computed from the first 10 characters.

2. **Entry Type Code** - The two-digit numeric codes for drawback:

- 41 Direct Identification Manufacturing
- 42 Direct Identification Unused Merchandise  
(also used for 1557(a) and same condition under NAFTA)
- 43 Rejected Merchandise (also use for 5062(c))
- 44 Substitution Manufacturing
- 45 Substitution Unused Merchandise  
Other (use for 1313(d), (e), (f), (g), (h), (p)(3)(B)) (1309 can be type code 41, 42, 44 or 45)

3. **Port Code** - Record the four-digit numeric code of the port where the document is filed. The port code should be shown as follows: NNNN (no spaces or hyphens). The port codes for the five drawback centers are as follows:

<b>Chicago</b>	<b>3901</b>	<b>New York</b>	<b>1001</b>
<b>Houston</b>	<b>5301</b>	<b>San Francisco</b>	<b>2809</b>

4. **Surety Code (accelerated only)** - Record the three-digit numeric code that identifies the surety company on the bond. This is required for accelerated payment and to verify that the proper bond is on file.

5. **Bond Type (accelerated only)** - Record the single-digit numeric code, as follows:

- 8 - continuous
- 9 - single transaction

6. **Claimant I.D. No.** - Record the IRS, social security or CBP assigned number of the claimant. This is the person or firm eligible to receive the refund of duty or IR tax, or both, by meeting all statutory and regulatory requirements and, in many cases, will not be the same firm or individual who paid the duties or imported the merchandise. This number is used to identify the claimant within the CBP automated system, and ensures that the drawback payment and liquidation notices are directed to the correct party. The following formats shall be used:

IRS number with suffix	NN-NNNNNNNXX
Social security number	NNN-NN-NNNN
CBP assigned number	NNNNNN-NNNNN

**Note:** The suffix (XX) is integral to the IRS number and can be used to differentiate where all refunds, bills and courtesy notices of liquidation are sent. If a specific suffix has not been added via a CBP-5106, add 2 zeros at the end.

7. **Broker I.D. Number (CBP 4811)** - Record the IRS number of the broker to whom refunds, bills or notices are to be sent if other than the claimant. (CBP-4811 must be on file with CBP).
8. **Drawback Ruling Number** (Required for manufacturing claims) - Indicate the general or specific drawback ruling number assigned to your company. The format is NN-NNNNN-NNN. If a ruling is pending CBP's approval, indicate "pending" in this block.
9. **Total Duty Claimed** – Record the amount you have computed for total duty claimed except Puerto Rico duties in this block.
10. **Puerto Rico Drawback Claimed** - If you are listing import entries filed in Puerto Rico using port code 49NN, record the 99% figure for those imports only.
11. **Total HMF Claimed** - If a Harbor Maintenance Fee is involved, record the amount of HMF you have computed and are claiming as a refund. HMF claimed under drawback is refunded at 99%. The HMF can only be refunded on Unused Merchandise Drawback claims 1313(j)(1) and 1313(j)(2).
12. **Total MPF Claimed** - If a Merchandise Processing Fee (MPF) is involved, record the amount of MPF you have computed and are claiming as a refund. MPF claimed under drawback is refunded at 99%. The MPF can only be refunded on Unused Merchandise Drawback claims 1313(j)(1) and (j)(2). The top of the CBP7551 must be marked "MPF Refund Requested" by the claimant.
13. **Other Taxes and Fees** – If other taxes (except IRS tax) or fees are involved, record the amount you have computed and are claiming as a refund. Other taxes and fees are computed at 99%.
14. **Total Drawback Claimed** - Record the amount you have computed and shown in Block 29 (include any Puerto Rico duties in this block). This amount is 99% of the total duties paid unless filing under 1313 (d), (e), (f), (g), (h), or (p)(3)(B).
15. **Total I.R. Tax Claimed** - If tax is involved, record the amount of money you have computed and are claiming as a tax refund. I.R. tax claimed under drawback is refunded at 99%. I.R. tax claimed under Section 5062 of the Internal Revenue Code is 100%. Domestic tax paid alcohol is at 100%.
16. **Method of Filing** - Check the appropriate box, indicating the method of filing drawback; Manual, Disk or ABI.

17. **NAFTA Drawback** - A claimed for exports under 1313(a), (b) or (j)(1) to Canada after 1/1/96, or to Mexico after 1/1/2002, must be a separate claim and filed based on the lesser of the two rule contained in the NAFTA regulations, Part 181. (NAFTA instructions can be obtained from any Drawback Center.)(Do not check if claim is for same condition merchandise under CFR 181.45(b).)
18. **Privileges Authorized** - Check the appropriate box if you are approved for accelerated payment and/or waiver of prior notice. (For manufacturing drawback, acceleration is only granted if an **approved drawback ruling is on file.**)
19. **Drawback Statutory Provision** - Indicate the appropriate section(s) of the law that your claim is filed under. Your claim may qualify for more than one provision, e.g. a combination 1313(a) and 1313(b), and 1313(p) can be added to a claim for (a) or (b). In addition, packaging, under section 1313(q) may be added to a claim for (a), (b), (c), (j), (p). All other sections of the law must be filed as a separate claim.
20. **Name and Address of Claimant** - Indicate the entire name and address (including zip code) of the claimant submitting this drawback claim. This should be the same information shown on the CBP-5106 that was previously submitted to CBP. If there are any changes, a new CBP-5106 must be submitted.
21. **Contact Name, Address, E-mail, Phone, Fax Number of Preparer** - Type in the name, address, phone and facsimile number of the person preparing this drawback claim. When items need to be corrected or additional information is required, the drawback office will contact the named individual. (If an e-mail address is available, it can also be included.)

## SECTION II Imported Duty Paid, Designated Merchandise or Drawback Product

- 22. Imported Entry or CM&D Number(s)** - Record import entry number(s) or Certificate of Manufacture & Delivery number(s) you are designating in chronological order, on which this drawback transaction is based. These numbers are used to identify the entry for retrieval in order to verify actual duties paid and merchandise imported. Entry numbers consist of XXX-NNNNNNN-C, and appear on the CBP-7501 or the delivery certificate (CBP-7552) prepared by the importer and issued to your company.

If the product received was manufactured under drawback regulations by another company using imported merchandise, enter the six digit Certificate of Manufacture and Delivery number (CM NNNNNN).

If the claim does not reflect the appropriate number of digits, the claim will need to be corrected.

- 23. Port Code** - Record the four digit numeric code of the port where the CBP-7501 was entered. The port code for a CM&D must be the number of the Drawback Center where the CM&D is on file.
- 24. Import Date** - Record the numeric eight-digit import date on the import entry. For 1313(p) provide the entry date in lieu of the import date. (Not required if a CM&D No. is listed in block 20.)
- 25. CD** - If your company is not the importer shown on the CBP-7501, a Certificate of Delivery (CD) (CBP-7552) must be issued. Record a "Y" to indicate you are not the importer, but have a CD in your possession from the importer. (Not required if a CM&D No. is listed in block 20.)
- 26a. Date(s) Received** - If using 1313(b), record the numeric date, or range of dates, when the imported merchandise was received at the factory for processing.
- 26b. Date(s) Used** - If using 1313(b), record the numeric date, or range of dates, when the designated (imported) merchandise was used to manufacture a new and different article. The manufacturing process must be completed within three years after receipt of the designated merchandise at the factory.
- 27. HTSUS No.** - Furnish the six-digit HTSUS No. from the CBP-7501 or as shown on the CD that was issued. For petroleum claims, provide the eight digit number.(Not required if a CM&D No. is listed in block 20.)
- 28. Description of Merchandise** - Provide a description of the imported merchandise (as shown on the import invoice) or the drawback product received on a CBP-7552 that covers this drawback transaction. Include in the description any model, style or part numbers and/or grades, colors, and sizes. Packaging material, used with articles being exported/destroyed under subsection 1313(a), (b), (c), (j), or (p) should be included in this section.

List all items or part numbers that are selected for designation on this claim that are on an individual import entry number before proceeding to the next import entry number and its information.

If a CM&D No. is listed in block 20, use the description from block 24 of the CM&D.

29. **Quantity & Unit of Measure** - Record the quantity and unit of measure (as shown on the import voice) of the designated merchandise or drawback product used for the exported or destroyed article. (This block can be shown as individual columns on an attachment.)
30. **Entered Value Per Unit** - Record the entered value per unit for ad valorem duty rates for the amount of designated merchandise, or use appropriate unit of measure with specific duty rate. This is obtained from the import invoice or CD. If the quantity designated is less than the total quantity shown on the invoice or CD, the value must be recalculated for the quantity actually used for this claim. (Any changes included on the CBP-7501 such as exchange rates, added dutiable charges, or subtracted non-dutiable charges must be included in this recalculation.) If drawback products are received from a CM&D, no entered value per unit is required.
31. **Duty Rate** - Record the duty rate used on the CBP-7501 that pertains to the merchandise. (If drawback products from a CM&D are used, no duty rate is required.)
32. **99% Duty** - Record the figure calculated by multiplying the Entered Value per unit by the Duty Rate, less 1%. The 99% amount is expected refund. For claims prepared under drawback provisions with no 1% deduction, show the 100% figure. If drawback products are received from a CM&D, use the figure from block 28 of the CM&D and calculate for quantity being used and deduct the 1% amount. If more than one article was made on the CM&D, use duty available for the article used. Show tax amounts as a separate line item.
33. **Total** - Record the grand total of all amounts shown in block 32.
34. **Status** - Complete for claims based on liquidated or estimated duties, voluntary tenders or other payment of duties. If an import entry listed on the claim is subject to an open issue, e.g. protests, reconciliation, etc., you must check the appropriate box, and identify that entry on the coding sheet or in the claim.

### **SECTION III Manufactured Articles**

- 35. Quantity & Description of Merchandise Used** - Record the quantity and description of merchandise used in the manufacturing process. If substituted merchandise is used, it must meet same kind and quantity requirements as stated in the drawback ruling. The substituted merchandise must be used to manufacture the exported articles within 3 years after the imported merchandise was received at the factory.
- 36. Date(s) of Manufacture or Production** - Record the numeric date or range of dates on which the manufacture or production of the exported article was completed. This date must be within 5 years of the date of importation.
- 37. Description of Articles Manufactured or Produced** - Record the description of each exported or destroyed article manufactured or produced in accordance with the drawback ruling number. Include in the description any model, style or part numbers.
- 38. Quantity and Unit of Measure** - Indicate the quantity and unit of measure for each article manufactured or produced. (This block can be shown as individual columns or an attachment.)
- 39. Factory Location** - Indicate the city and state of the factory producing the exported article.

## SECTION IV

### Information on Exported or Destroyed Articles

- 40. Exhibits** - Check a box and attach the exhibit to the claim if you are using one of the following:

**Relative Value** - If multiple products are produced concurrently in the manufacture process. The amount of drawback paid will be based on the relative value distribution of only the articles exported.

**Petroleum** - If petroleum is the imported merchandise, see C.R. 191, Appendix B, for the exhibits to be attached.

**Domestic Tax Paid Alcohol** - If domestic tax paid alcohol is used to manufacture or produce flavoring extracts and medicinal or toilet preparations (including perfumery).

**Piece Goods** - If finished piece goods are the manufactured article (articles of clothing not made).

**Waste Calculation** - If the basis of claim is used in less valuable waste on your drawback ruling.

**Recycled** - If during destruction any material is recovered from imported merchandise or article manufactured from imported merchandise.

**Merchandise Processing Fee** - If drawback is being claimed under unused merchandise (1313(J)(1) or G(2)) provisions.

(Sample exhibits and instructions on how to prepare these exhibits can be requested from any drawback center.)

- 41. Date** - Record the numeric eight-digit date, **in chronological order**, of the exported or destroyed articles. This date must be the date the articles actually left the territory of the United States or the date of destruction, transfer, etc.
- 42. Action Code** - If other than exported, indicate the code that applies to the actions covered by this drawback claim using the following codes:

D	Destroyed
F	FTZ Transfer
L	Laded as Supplies
M	Mail Shipment
G	Government Exports
V	Vessels or Aircraft

An export summary must be provided for all exportations. This may be a separate attachment with all columns except # 40, or the completion of Section IV. A CBP-7553, Notice of Intent (NOI) must be attached if you are claiming 1313 (c) or 1313(j), **unless** you are approved for Waiver of Prior Notice. A CBP 7553 is

also required for NAFTA Same Condition or a claim under section 5062(c) IRC or when a manufactured article is destroyed.

A CBP 214, Application for Foreign Trade Zone Admission and/or Status Designation must be attached for a FTZ transfer.

A CBP 7514, Drawback Notice (Lading/Foreign Trade Zone Transfer) must be attached for vessel supplies.

- 43. Unique Identifier NO.** - List the export bill of lading or invoice number of the shipping document to evidence exportation. An export invoice number may be used to trace back to the evidence of exportation. For actions other than exportations, list the appropriate document.
- 44. Exporter/Destroyer** - Record the name of the firm or individual who exported/destroyed/transferred the article. The exporter/destroyer is the party entitled to drawback. If the name of the exporter/destroyer is other than the claimant, a waiver letter, issued by the exporter/destroyer giving the export rights to the claimant must be filed with CBP.
- 45. Description of Articles** - Provide a description of each article exported/destroyed,etc. Include in this description any model, style, or part numbers and/or grades, colors, and sizes. Each item must be listed individually.
- 46. Quantity and Unit of Measure** - Provide the quantity for each individual item and the unit of measure. (This block can be shown as individual columns on an attachment.)
- 47. Export Destination** - Record the 2 digit International Organization for Standardization(ISO) code for the foreign country destination
- 48. HTSUS Number** - Provide the Schedule B or six-digit HTSUS number of the article. For petroleum claims, provide the eight digits.

## **SECTION V**

### **Declarations**

You are required to make a declaration(s) of Export, Destruction, Lading or Use of the articles for which you are claiming drawback. Each declaration is self-explanatory.

The following are the four Drawback Centers:

Customs and Border Protection  
1100 Raymond Boulevard  
Room 310  
Newark, NJ 07102

Customs and Border Protection  
555 Battery Street  
Room 107  
San Francisco CA 94126

Customs and Border Protection  
9915 West Bryn Mawr  
Rosemont, IL 60018-5213

Customs and Border Protection  
2350 N. Sam Houston Pkwy E  
Room 9-125 Houston, TX  
77032