

**Drawback Entry - CF 7551**  
(Instructions)

**Type of Document.** File one completed original CF 7551 with the drawback claim. This form may be used as a drawback entry under the following provisions:

19 U.S.C. 1309(b)	Supplies for Certain Vessels and Aircraft
19 U.S.C. 1313(a)	Articles Made from Imported Merchandise
19 U.S.C. 1313(b)	Substitution for Manufacturing Drawback Purposes
19 U.S.C. 1313(c)	Rejected Merchandise Drawback
19 U.S.C. 1313(d)	Flavoring Extracts; Medicinal or Toilet Preparations; Bottled Distilled Spirits and Wines
19 U.S.C. 1313(e)	Imported Salt for Curing Fish
19 U.S.C. 1313(f)	Exportation of Meats Cured with Imported Salt
19 U.S.C. 1313(g)	Materials for Construction and Equipment of Vessels built for Foreigners
19 U.S.C. 1313(h)	Jet Aircraft Engines
19 U.S.C. 1313(j)(1)	Direct Identification Unused Merchandise
19 U.S.C. 1313(j)(2)	Substitution Unused Merchandise
19 U.S.C. 1313(p)	Substitution of Finished Petroleum Derivatives
19 U.S.C. 1313(q)	Packaging Materials
19 U.S.C. 1557(a)	Continuous Customs Custody
19 U.S.C. 3333	NAFTA
26 U.S.C. 5062(c)	Internal Revenue Tax

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**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 Customs. NNNNNNN (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 (1313(a))
- 42 Direct Identification Unused Merchandise (1313(j)(1) and also use for 1557(a) and same condition under NAFTA)
- 43 Rejected Merchandise (1313(c) and also use for 5062(c))
- 44 Substitution Manufacturing (1313(b))
- 45 Substitution Unused Merchandise (1313(j)(2))
- 46 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 eight drawback centers are as follows:

Boston	0401	Miami	5201
Chicago	3901	New Orleans	2002
Houston	5301	New York	1001
Los Angeles	2704	San Francisco	2809

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 Customs 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 Customs' automated system, and ensures that the drawback payment and liquidation notices are directed to the correct party. The following formats will be used:

IRS number with suffix	NN-NNNNNNNXX
Social security number	NNN-NN-NNNN
Customs 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 CF 5106, add two zeros at the end.

7. **Broker I.D. Number (CF 4811)** - Record the IRS number of the broker to whom refunds, bills or notices are to be sent if other than the claimant. (CF 4811 must be on file with Customs).
8. **Drawback Ruling Number** (For drawback entry types 41, 44 and 46) - Indicate the general or specific drawback ruling number assigned to your company. The format is NN-NNNNN-NNN. If a ruling is pending Customs' approval, indicate "pending" in this block. Leave blank if a CM&D No. is listed in block 18.
9. **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).
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 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%.
12. **Method of Filing** - Check the appropriate box, indicating the method of filing drawback; Manual, Disk or ABI.
13. **NAFTA Drawback** - This block is to be checked for drawback filed based on the lesser of the two rule contained in part 181 of the NAFTA regulations. Do not check if claim is for same condition merchandise under section 181.45 (b) of the NAFTA regulations. A claim for exports under the lesser of the two rule for 1313(a), (b) or (j)(1) unused merchandise to Canada after 1/1/96, or to Mexico after 1/1/2001, must be a separate claim. (NAFTA instructions can be obtained from any drawback center.)
14. **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.)

15. **Drawback Provision** - Indicate the appropriate section(s) of the statute under which your claim is filed. 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 sections 1313(a), (b), (c), (j)(1), (j)(2), and (p). All other sections of the statute must be filed as a separate claim.
16. **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 CF 5106 that was previously submitted to Customs. If there are any changes, a new CF 5106 must be submitted.
17. **Contact Name, Address, Phone and Facsimile 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

**This section can be provided as an attachment to the claim. The attachment must be identical with the headings on the CF 7551, labeled as “Exhibit A” or other designation and cross-referenced in this section of the CF 7551. Column headings may be sequenced in a different order than the CF 7551. Exceptions to the column headings for blocks 18 and 26 are the following: The term “CF 7501” can be used in place of “Import Entry No.” in block 18; the term “Dutiable Value Per Unit” can be substituted for “Entered Value Per Unit” in block 26.**

18. **Import Entry or CM&D Number(s)** - Record import entry number(s) or certificate of manufacture & delivery number(s) you are designating, 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 in block 1 of the CF 7501 or the delivery certificate (CF 7552) prepared by the importer and issued to your company. If the claim does not reflect the appropriate number of digits, the claim will need to be corrected.

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

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).

19. **Port Code** - Record the four digit numeric port code from block 5 of the import entry (CF 7501). The port code for a CM&D must be the number of the drawback center where the CM&D is on file.
20. **Import Date** - Record the numeric eight-digit import date from block 27 of the import entry (CF 7501). For 1313(p) provide the entry date in lieu of the import date. ( Not required If a CM&D No. is listed in block 18.)
21. **CD** - If your company is not the importer shown on the CF 7501, a certificate of delivery (CF 7552) must be issued. Record a "Y" to indicate you are not the importer, but have a CD in your possession from the importer. (A "Y" is not required for a CM&D No. is listed in block 18.)
- 22a. **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.
- 22b. **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.
23. **HTSUS No.** - Furnish the six-digit HTSUS No. from block 30 of the CF 7501 or as shown on the certificate of delivery (CF 7552) that was issued. For petroleum claims, provide the eight digit number. (Not required if a CM&D No. is listed in block 18.)
24. **Description of Merchandise** - Provide a description of the imported merchandise (as shown on the import invoice). 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 of an import entry that is selected for designation on this claim before proceeding to the next import entry number and its information.

If a CM&D No. is listed in block 18, use the description from block 23 of the CM&D.

25. **Quantity & Unit of Measure** - Record the quantity and unit of measure (as shown on the import invoice) 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.)
26. **Entered Value Per Unit** - Record the entered/dutiable value per unit for the amount of designated merchandise. 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 such as exchange rates, added dutiable charges, or subtracted nondutiable charges must be included in this recalculation.) Entered value per unit is not required for drawback products received from a CM&D.
27. **Duty Rate** - Record the duty rate used in block 34 of the CF 7501 that pertains to the merchandise. (If drawback products from a CM&D or imported merchandise received on a CD are used, no duty rate is required.)
28. **99% Duty** - Record the figure calculated by multiplying the Entered Value per unit by the Duty Rate, less 1%. The 99% amount is the 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 27 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.
29. **Total** - Record the grand total of all amounts shown in block 28.
30. **Status** - 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. Complete for claims based on liquidated or estimated duties, voluntary tenders or other payment of duties.

### **SECTION III Manufactured Articles**

31. **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 quality 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.

32. **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.
33. **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.
34. **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.)
35. **Factory Location** - Indicate the city and state of the factory producing the exported article.
36. **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 drawback amount 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 articles (articles of clothing not made).

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

**Sugar** - If the product is raw or refined sugar. Contact the New York Drawback Center.

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

**SECTION IV**  
**Information on Exported or Destroyed Merchandise**

**This section can be provided as an attachment to the claim. The attachment must be identical with the headings on the CF 7551, labeled as “Exhibit B” or other designation and cross-referenced in this section of the CF 7551. The column headings are not identical to the Chronological Summary of Exports format cited in §191.73 of the regulations. Either the format shown on the CF 7551 or the format in §191.73 can be used. The “Action Code” column is required if action is one of those listed in block 38.**

37. **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.
38. **Action Code** - If export action is not one of the items listed below, no code is required. If action covered by this drawback claim is one of the following, use the appropriate character below:

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

A CF 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 CF 7553 is also required for NAFTA same condition or a claim under section 5062(c) IRC or when a manufactured article is destroyed.

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

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

39. **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.

40. **Name of 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 Customs.
41. **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.
42. **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.)
43. **Export Destination** - Record the 2 character ISO code for the foreign country destination.
44. **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. Explanations of the declarations follow:

**NAFTA - The undersigned hereby certifies that the merchandise herein described is in the same condition as when it was imported under above import entry(s) and further certifies that this merchandise was not subjected to any process of manufacture or other operation except the following allowable operations:** \_\_\_\_\_

*For entry type 42, this declaration only pertains to direct identification **same condition** drawback with exports to Canada and/or Mexico. Allowable incidental operations under 19 CFR 181.45 are applicable. Do not check block 13. This declaration does not apply to merchandise that have changed in condition and subject to a NAFTA unused merchandise drawback based on the lesser of the two rule. (See the following declaration.)*

**□ The undersigned hereby certifies that the merchandise herein described is unused in the U.S. and further certifies that this merchandise was not subject to any process of manufacture or other operation except the following allowable operations:** \_\_\_\_\_

*For entry type 42, this declaration pertains to direct identification unused merchandise drawback with exports to all foreign destinations. Unused merchandise under 19 U.S.C. 1313(j)(1) that have changed in condition and are exported to a NAFTA country is a NAFTA drawback subject to the limitation of the lesser of the two rule. A separate NAFTA drawback claim for these exports must be submitted and must indicate "yes" in block 13 of the CF 7551. Allowable incidental operations under 19 U.S.C. 1313(j)(3) are applicable.*

**□ The undersigned hereby certifies that the merchandise herein described is commercially interchangeable with the designated imported merchandise and further certifies that the substituted merchandise is unused in the U.S. and that the substituted merchandise was in our possession prior to exportation or destruction.**

*For entry type 45, this declaration pertains to a substitution unused merchandise drawback. Allowable incidental operations under 19 U.S.C. 1313(j)(3) are applicable. Claims for exports to a NAFTA country (Canada/Mexico) are prohibited.*

**□ Merchandise does not conform to sample or specifications. □ Merchandise was defective at time of importation. □ Merchandise was shipped without consent of the consignee.**

*For entry type 43, this declaration pertains to rejected merchandise drawback under 19 U.S.C. 1313(c). One of these three blocks must be checked. Goods must be returned to Customs custody prior to exportation/destruction. Exports to a NAFTA country can be claimed for drawback and the lesser of the two rule does not apply.*

**□ The undersigned hereby certifies that the merchandise herein described is same kind and quality as defined in 19 U.S.C. 1313 (p)(3)(B), with the designated imported merchandise or the article manufactured or produced under 1313(a) or (b), as appropriate.**

*For entry type 46, this declaration only pertains to substitution of finished petroleum derivatives under all of the requirements of 19 U.S.C. 1313(p).*

**□ The article(s) described above was manufactured or produced and disposed of as stated herein in accordance with the drawback ruling on file with Customs and in compliance with applicable laws and regulations.**

*For entry types 41, 44, and 46, this declaration pertains to manufactured articles requiring a general or specific manufacturing drawback ruling for drawback eligibility. The term “disposed of” means articles that are exported or destroyed under Customs supervision.*

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The following are the eight Drawback Centers:

U.S. Customs Service  
6 World Trade Center  
Room 762  
New York, NY 10048

U.S. Customs Service  
10 Causeway Street  
Room 884  
Boston, MA 02222

U.S. Customs Service  
610 S. Canal Street  
Room 602  
Chicago, IL 60607

U.S. Customs Service  
423 Canal Street  
Room 303  
New Orleans, LA 70310

U.S. Customs Service  
2350 N. Sam Houston Pkwy. E  
Room 9-125  
Houston, TX 77032

U.S. Customs Service  
6601 W. 25th Street  
Room 114  
Miami, FL 33159

U.S. Customs Service  
300 S. Ferry Street  
Room 1098  
Terminal Island, CA 90731

U.S. Customs Service  
555 Battery Street  
Room 107  
San Francisco, CA 94126