

Combined Privilege Application  
Version 2.0 August 2017

Drawback Office  
U.S. Customs and Border Protection  
Address  
City, State Zip

Dear Sir or Madame:

Please find our combined application for drawback privileges. This application is addressed to the CBP office where we will file our drawback claims. We are applying for the following drawback privileges (check only those that apply):

- One-time waiver of prior notice of intent to export (19 CFR § 191.36)
- Waiver of prior notice of intent to export (19 CFR § 191.91)
- Accelerated payment (19 CFR § 191.92)
- Drawback compliance program (19 CFR § 191.193)

**Information required for all privilege requests:**

1. Name, address, and Internal Revenue Service (IRS) number (with suffix) of applicant.
2. Commodity/product lines of imported and exported merchandise
3. Type of drawback(s) covered by this application, e.g., manufacturing (direct identification or substitution); unused merchandise (direct identification or substitution); rejected merchandise
4. Estimated dollar value and number of potential drawback claims covered by this application during the next 12-month period
5. Number of drawback claims filed in the previous 12-month period
6. If application covers direct identification drawback, identify the inventory system (as described in 19 CFR §191.14) used to designate imported merchandise for drawback; or if no inventory system, provide a description of the method used to directly identify imported merchandise claimed for drawback

**Additional information required for one-time waiver of prior notice (OTW) and/or waiver of prior notice of intent to export (WPN):**

7. If the applicant is not the exporter, then the name, address, and IRS number (with suffix) of the exporters(s). If more than three exporters will be involved, provide this information for only the three most frequent exporters.

8. Export period covered by this application.

9. The relationship between the parties involved in the import and export transactions

10. Certification that the following documentary evidence will be made available for Customs review upon request:

For the purpose of establishing that the imported merchandise was not used in the United States (for purposes of drawback under 19 U.S.C. 1313(j)(1)) or that the exported merchandise was not used in the United States and was commercially interchangeable with the imported merchandise (for purposes of drawback under 19 U.S.C. 1313(j)(2)), and, as applicable:

- (1) Business records prepared in the ordinary course of business;
- (2) Laboratory records prepared in the ordinary course of business; and/or
- (3) Inventory records prepared in the ordinary course of business tracing all relevant movements and storage of the imported merchandise, substituted merchandise, and/or exported merchandise; and
- (4) Evidence establishing compliance with all other applicable drawback requirements

11. Samples of records: At least one sample of each of the records to be used to establish compliance with the applicable requirements (that is, sample of import document (for example, CBP Form 7501, or its electronic equivalent), sample of export document (for example, bill of lading), and samples of business, laboratory, and inventory records

12. Statement as to the following:

- Where and how the documentation and records to support the drawback claims will be maintained
- Certification, in the form of a statement, that such documentation and records will be retained for three years after payment of the related drawback claims

13. Origin of merchandise covered by application

14. For OTW – written declarations as to the following:

- The reason(s) that Customs was not notified of the intent to export.

- Whether the applicant, to the best of its knowledge, will have future exportations on which unused merchandise drawback might be claimed

For WPN – written declaration as to the following:

- Whether the applicant has previously been denied a waiver request, or had an approval of a waiver revoked, by any other drawback office
- Whether the applicant has previously requested a 1-time waiver of prior notice under §191.36, and whether such request was approved or denied

15. For OTW – estimated number of export transactions covered in this application

For WPN – estimated number of export transactions during the next calendar year covered by this application

16. For OTW – port(s) of exportation covered by this application

For WPN – port(s) of exportation to be used during the next calendar year covered by this application

17. For OTW – estimated number of drawback claims and dollar value of potential drawback to be covered in this application

### **Additional information required for accelerated payment and drawback compliance program**

18. Description of claimant's drawback program.

A description with sample documents of how the applicant will ensure compliance with its certification that the statutory and regulatory drawback requirements will be met. This description may be in the form of a booklet. The detail contained in this description may vary depending on the size and complexity of the applicant's accelerated drawback program. For example, if the drawback claims are high in value and cover multiple types of drawback with differing inventory, manufacturing, and shipping methods, CBP requires greater detail in the description will be required. The description must include at least the following:

- (i) The name and contact information of the official in the claimant's organization who is responsible for oversight of the claimant's drawback program;
- (ii) The procedures and controls demonstrating compliance with the statutory and regulatory drawback requirements;
- (iii) The parameters of claimant's drawback record-keeping program, including the retention period and method (for example, paper, electronic, etc.);
- (iv) A list of the records that will be maintained, including at least sample import documents, sample export documents, sample inventory and transportation documents (if applicable), sample laboratory or other documents establishing the qualification of merchandise or articles for substitution under the drawback law (if applicable), and sample manufacturing documents (if applicable);

- (v) The procedures that will be used to notify Customs of changes to the claimant's drawback program, variances from the procedures described in this application, and violations of the statutory and regulatory drawback requirements; and
- (vi) The procedures for an annual review by the claimant to ensure that its drawback program complies with the statutory and regulatory drawback requirements and that Customs is notified of any modifications from the procedures described in this application.

**Additional information required for accelerated payment**

19. Statement as to whether or not the applicant has previously been denied an application for accelerated payment of drawback, or had an approval of such an application revoked by any drawback office.

20. Description of the bond coverage the applicant intends to use to cover accelerated payments of drawback including the following:

- (A) Identity of the surety to be used;
- (B) Dollar amount of bond coverage for the first year under the accelerated payment procedure; and
- (C) Procedures to ensure that bond coverage remains adequate (that is, procedures to alert the applicant when and if its accelerated payment potential liability exceeds its bond coverage).

21. Statement as to whether claims will include exports to Canada, Mexico, or Chile. If so, please identify the drawback provision which will be used and provide dates during which exports have occurred. *Note:* Unused substitution drawback (under 1313(j)(2)) on exports to Canada or Mexico is no longer available.

**Additional information required for drawback compliance program**

22. Description of the business relationships between the parties involved in the import and export transactions (unless provided earlier in application)

23. Description of how drawback claims are prepared

24. For manufacturing drawback claimants – If the applicant is a manufacturer, a copy of the letter of notification of intent to operate under general manufacturing or the application for a specific manufacturing drawback ruling. The ACS ruling number assigned to manufacturing drawback ruling(s), along with a copy of the ruling letter.

**CERTIFICATION (required for all privilege types)**

Applicant hereby agrees to comply with all statutory and regulatory requirements for drawback under 19 CFR §§191.36, 191.91, 191.92, and 191.193 (where applicable) in reference to this application.

Company name \_\_\_\_\_

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_