

**DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
REPORT - PROPRIETOR OF EXPORT WAREHOUSE**

GENERAL INSTRUCTIONS

- A. Who prepares this report?** Proprietors of export warehouses must prepare and file this report about their TTB permit operations.
- B. Must I prepare this report?** Unless you have the authority from an TTB regulation or a letter written to you from an appropriate TTB officer, you must prepare and file this report at the following times.
 - (1) The month in which you start to engage in the business covered by your TTB permit and each following month. You must file each month whether or not you conduct any business.
 - (2) When an appropriate TTB officer has required a special inventory.
 - (3) When you take an inventory for a superceding bond.
 - (4) When you discontinue the business covered by your TTB permit.
 - (5) When you transfer the business covered by your TTB permit to another person. The other person to whom you transfer your business must have TTB approval.
- C. When must I file this report?** File it no later than 20 days after the end of the month that the report covers.
- D. How do I file this form?** Send this form to the TTB Tobacco Unit, 550 Main St., Cincinnati, OH 45202-3263. Keep a copy for your records.

INSTRUCTIONS FOR ITEMS ON THE FORM

- E. Item 1 - What is my employer identification number?** This nine-digit code that the Internal Revenue Service (IRS) has assigned to your business.
- F. Item 2 - What is my TTB permit number?** This "number" is listed on your TTB permit to conduct operations as a proprietor of an export warehouse. For example, EW-XX-1234 where XX is the 2-letter State abbreviation of the U.S. Post Office. Each location at which you conduct operations has a "number". If you have more than one TTB permit, file separate reports for each.
- G. Item 3 - What time period(s) must my report cover?**

Report(s) for:	Time period(s):
Starting business.	From the day and month that you start business to the last day of the same month.
After starting business.	Each month.
Special inventory required by appropriate TTB officer.	(1) From the first day of the month to the day preceding the special inventory; AND (2) From the day of the special inventory to the last day of the month.
Inventory for superseding bond.	(1) From the first day of the month to the day preceding the inventory; AND (2) From the day of the inventory to the last day of the month.
Discontinuing or transferring business.	From the first day of the month to the day of the same month that you discontinue or transfer your business.

- H. Item 13 - Loss other than shortage by inventory.** Explain the reason(s) for such loss to the supervisor of the TTB Tobacco Unit. TTB may assess the tax, or request that you file a claim, on such loss.
- I. Item 14 - Shortages of Tobacco Products or Cigarette Papers and Tubes Disclosed by Inventory.** TTB may send you a written notice giving you 45 days to explain why the assessment should not be made or to voluntarily pay the tax. You may explain in item 18 why the shortage has occurred before TTB sends you a written notice.
- J. Item 18 - Remarks.** You may use this item for explanation of shortage reported in item 14 or for other items on this report.

K. Item 19 - Who may sign this report?

If your business is a	The report must be signed by:
Sole Proprietorship	(1) You; OR (2) An individual for whom you have filed an ATF or TTB F 5000.8, Power of Attorney, that grants authority to sign this report.
Partnership	(1) Each partner; OR (2) The partner who has been given the authority to sign by the articles of partnership or similar agreement of all the partners that you filed for this permit; OR (3) An individual for whom you filed an ATF or TTB F 5000.8, Power of Attorney, that grants authority to sign this report.
Corporation, association, limited liability company or other business	(1) An individual who has signature authority granted by the business documents that you filed for this permit; OR (2) An individual for whom you filed an ATF or TTB F 5000.8, Power of Attorney, that grants authority to sign this report.

QUESTIONS.

L. If I have questions about this TTB form, who can answer my questions? Contact a specialist in the Tobacco Unit, National Revenue Center by phone at 1-800-398-2282 or 1-513-684-7151, fax at 1-513-684-2251 or e-mail to ttbquestions@ttb.gov

RECORDS RETENTION. A copy of this report has to be kept for 3 years following the close of the calendar year covered in the report.

PAPERWORK REDUCTION ACT NOTICE

This information request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information collection is to monitor the operations of industries regulated by TTB. TTB uses the information to monitor activities and determine errors or omissions on taxable commodities. The information is mandatory by statute (26 U.S.C. 5722).

The estimated average burden associated with this collection of information is 48 minutes per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to Reports Management Officer, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20226.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

TTB F 5220.4 (3-2003)

**DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
REPORT- PROPRIETOR OF EXPORT WAREHOUSE**

FOR TTB USE ONLY	
Audited By	Date Of Audit

1. My Employer Identification Number (Read instruction E.) □□ — □□□□□□□□	2. TTB Permit Number (Read instruction F.)	3. Report Covers Period of: (Read instruction G.)	4. <input type="checkbox"/> This report is my first report.
			5. <input type="checkbox"/> This report is my last report and I have attached my permit OR my permit is not attached because:

6. Name and Address (as listed on my TTB permit)

		Large Cigars (Number) (a)	Small Cigars (Number) (b)	Large Cigarettes (Number) (c)	Small Cigarettes (Number) (d)	Chewing Tobacco (Pounds) (e)
7. On Hand Start of Period						
8. Received Without Payment of Tax:	a. From factories of manufacturers					
	b. From customs custody	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY
	(1) Puerto Rico					
	(2) Other					
	c. From other export warehouses					
	d. From foreign trade zones					
9. Overages Disclosed by Inventory						
10. Other (Specify)						
11. TOTAL						
12. Removed Without Payment of Tax:	a. To other export warehouses					
	b. To factories of manufacturers					
	c. To foreign trade zones					
	d. Other exports					
13. Loss Other Than Shortage by Inventory (Read instruction H)						
14. Shortages Disclosed by Inventory (Read instruction I.)						
15. Other (Specify)						
16. On Hand End of Period						
17. TOTAL						

		Snuff (<i>Pounds</i>) (f)	Pipe Tobacco (<i>Pounds</i>) (g)	Roll Your Own Tobacco (<i>Pounds</i>) (h)	Cigarette Papers (<i>Number</i>) (i)	Cigarette Tubes (<i>Number</i>) (j)
7. On Hand Start of Period						
8. Received Without Payment of Tax:	a. From factories of manufacturers					
	b. From customs custody	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY
	(1) Puerto Rico					
	(2) Other					
	c. From other export warehouses					
d. From foreign trade zones						
9. Overages Disclosed by Inventory						
10. Other (<i>Specify</i>)						
11. TOTAL						
12. Removed Without Payment of Tax:	a. To other export warehouses					
	b. To factories of manufacturers					
	c. To foreign trade zones					
	d. Other exports					
13. Loss Other Than Shortage by Inventory (<i>Read instruction H</i>)						
14. Shortages Disclosed by Inventory (<i>Read instruction I.</i>)						
15. Other (<i>Specify</i>)						
16. On Hand End of Period						
17. TOTAL						
18. Remarks						

UNDER PENALTIES OF PERJURY, I DECLARE THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS REPORT IS TRUE, ACCURATE, AND COMPLETE.

19. Signature (<i>Read instruction K</i>)	20. My Title For This Business (<i>Examples: owner, partner, corporate title, or power of attorney.</i>)	21. Date
22. My Business Telephone Number (<i>Optional</i>)		23. My E-Mail Address (<i>Optional</i>)

How do I file this form? Send this form to the TTB Tobacco Unit, 550 Main Street, Cincinnati, OH 45202-3263.