

December 2009



SPECIAL OCCUPATION TAX

Special (Occupational) Tax for tobacco occupations has NOT been repealed, and registration and payment requirements remain in effect. All manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors must file [TTB F 5630.5t](#) and pay special (occupational) tax before commencing operations for the first time, and subsequently each year on or before July 1.

Use [TTB F 5630.5t](#) to register and pay liabilities incurred on tobacco occupations, for all years.

If you have questions please contact TTB's [National Revenue Center](#) at (800) 937-8864 or (513) 684-2979.

ANNOUNCING TTB EXPO 2011

We are excited to announce that the next TTB Expo will be held in late spring or early summer 2011 in the Greater Cincinnati area. Future Expos will be held every other year after that. Sign up for email alerts now by clicking [here](#) so you can receive up-to-date information as we release more details on the exact dates and location, or be sure to check in often at [TTB.gov](#) for the latest news!

CONTACT A TOBACCO INDUSTRY EXPERT

Brent Beckwith
 Phone: 202-453-2025
 E-mail: IndustryAnalyst.tobacco@ttb.gov

General questions

Before submitting a question or concern, please visit our [Frequently Asked Questions](#). If you still need assistance, you may reach us by:

- E-mail: ttbquestions@ttb.treas.gov
- Phone: 1-877-TTB-FAQS (877-882-3277).

THIS ISSUE

Greetings! We hope you and your family are having a joyous holiday season. This issue provides information on the Special Occupation Tax, an announcement regarding EXPO 2011, excellent contact information, and federal excise tax due dates for tobacco.

If you have content ideas or questions for the editors please send them to:

Executive Liaison for
 Industry Matters
IndustryLiaison@ttb.gov

State Liaison
stateliasion@ttb.com



Application for Tobacco Permits

You may obtain an application for tobacco permits by:

- E-mail: ttbtobacco@ttb.treas.gov
- Phone: (513) 684-7150 / toll free 1-877-882-3277
- Mail: TTB's National Revenue Center
550 Main Street, Room 8002
Cincinnati OH 45202

You must return the completed application to the TTB National Revenue Center at the address given above.

Tax Questions

Contact the National Revenue Center's Wine and Tobacco Excise Tax Group at the e-mail and mailing addresses above. The tobacco tax phone number is:
Phone: (513) 684-7137 / toll free 1-877-882-3277

FEDERAL EXCISE TAX DUE DATES FOR TOBACCO

Semi-Monthly Tax Due Dates

- [2010 Schedule of Semi-Monthly Tax Due Dates](#)
 - [2009 Schedule of Semi-Monthly Tax Due Dates](#)
 - [2008 Schedule of Semi-Monthly Tax Due Dates](#)
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