DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) REPORT - MANUFACTURER OF TOBACCO PRODUCTS OR CIGARETTE PAPERS AND TUBES

GENERAL INSTRUCTIONS

- A. Who prepares this report? If you are a manufacturer of tobacco products or cigarette papers and tubes, you must prepare and file this report about your 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) For a manufacturer of cigarette papers and tubes, when an appropriate TTB officer has required a special inventory.
 - (3) When you discontinue the business covered by your TTB permit.
 - (4) When you transfer the business covered by your TTB permit to another person. The other person to whom you have transferred 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, Ste 8002, Cincinnati, OH 45202-5215. 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? TTB assigned this "number" on your permit as a manufacturer of tobacco products or your bond (ATF or TTB F 5210.1) as a manufacturer of cigarette papers and tubes. For example, TP-XX-1234 where XX is a 2-letter State abbreviation. Each factory or 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 period(s) must my report cover?

Reports for:	Period of time:				
Starting business.	From the day and month that you start business to the last day of the same month.				
Reports after starting business.	Each month.				
For manufacturer of cigarette papers and tubes, special inventory required by appropriate TTB officer.	 From the first day of the month to the day preceding the special inventory; AND From the day of the special 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 15e - What should be entered for use of United States? Report only removals that comply with the requirements of Part 45 of Title 27 of the Code of Federal Regulations (CFR). This part of the regulations does not allow tobacco products or cigarette papers and tubes to be sold to consumers after removal from your factory.

I. Item 17 - Shortages of Tobacco Products Disclosed by Inventory.

- (1) Am I liable for the tax on shortages of packaged tobacco products? You are liable for the tax. You must pay the tax, file an explanation, or file a claim.
 - (a) If you chose to pay the tax, report the tax liability and details of the shortage on TTB F 5000.24.
 - (b) If you have not paid the tax on the shortage and can establish that the shortage was not the result of a removal subject to tax, attach an explanation to the report for the month in which you found the shortage.
 - (c) Otherwise, you must file a claim according to TTB regulations (27 CFR Part 40).
- (2) Am I liable for the tax on shortages of tobacco products not in packages? An appropriate TTB officer may require you to file a claim according to TTB regulations (27 CFR Part 40).
- (3) What is a package? A package means the immediate container in which the tobacco products are put up in by the manufacturer and offered for sale or delivery to the consumer.

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J. Items 7j through 20j How must I report cigarette papers?						
If your report period (item 1) covers a time period	Report cigarette papers according to:					
Before January 1, 2000	The number of books or sets of cigarette papers of each numerical content.					
On or after January 1, 2000	The number of cigarette papers.					

K. Item 22 - 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 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 1-513-684-7137, fax at 1-202-453-2338 or e-mail to ttbquestions@ttb.gov .

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 1 hour 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 Rulings Division, Alcohol and Tobacco Tax and Tade Bureau, Washington, DC 20220.

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

DEPARTMENT OF THE TREASURY						
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)					Date Of Audit	
REPORT - MANU						
, , , , , , , , , , , , , , , , , , , ,		3. Report Covers Period of: (Read instruction G.)	4. This report is my first report.			
Number (Read instruction E.)	(Read instruction F.)		5. This report is my last report an permit OR my permit is not atta	d I have attac ached becaus	hed my e:	
	TTO ::)	1				

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

8. Marufactured a. Form other factories a. Form other factories a. Form other factories 9. marufactured a. Form other factories NO ENTRY NO			Large Cigars <i>(Number)</i> (a)	Small Cigars <i>(Number)</i> (b)	Large Cigarettes (Number) (c)	Small Cigarettes (Number) (d)	Chewing Tobacco (Pounds) (e)
9. 1/2 1/2 I/2 I/2 <td colspan="2">7. On Hand, in Bond, Start of Period</td> <td></td> <td></td> <td></td> <td></td> <td></td>	7. On Hand, in Bond, Start of Period						
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10. Received by Return to Bond Image: Construction of the image: Construction of th	9. ti ::	a. From other factories					
10. Received by Return to Bond Image: Construction of the image: Construction of th	itho	b. From customs custody	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY
10. Received by Return to Bond Image: Construction of the image: Construction of th	l Wi	(1) Puerto Rico					
10. Received by Return to Bond Image: Construction of the image: Construction of th	ivec	(2) Other than Puerto Rico					
10. Received by Return to Bond Image: Construction of the image: Construction of th	ece ayr	c. From export warehouses					
11. Overages Disclosed by Inventory Image: Construction of the image: Construction	ω. п	d. From foreign trade zones					
12. Other (Specify) Image: Construction of the system	10. Rece	eived by Return to Bond					
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18. Other (Specify) 19. On Hand, in Bond, End of Period 19. On Hand, in Bond, End	17. Shortages Disclosed by Inventory (Read						
20. TOTAL	19. On H	Hand, in Bond, End of Period					
	20. TOT	AL					

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			(Pounds) (f)	Pipe Tobacco (g)	(Pounds)	Roll Your Own Tobacco <i>(Pounds)</i> (h)	Cigarette Papers (Number) (Read instruction J) (i)	Cigarette Tubes <i>(Number)</i> (j)	
7. On Hand, in Bond, Start of Period									
8. Man	ufactured								
9. ti ::	a. From other factories								
ده Received Without Payment of Tax:	b. From customs custody	NO	ENTRY	NO EN	ΓRΥ	NO ENTRY	NO ENTRY	NO ENTRY	
	(1) Puerto Rico								
	(2) Other than Puerto Rico								
	c. From export warehouses								
ᄣᄪ	d. From foreign trade zones								
10. Red	ceived by Return to Bond								
11. Ove	erages Disclosed by Inventory								
12. Oth	er (Specify)								
13. TO	ΓAL								
14. Rei	noved Subject to Tax								
15.	a. For export								
Without of Tax:	b. To export warehouses								
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nor Muo	e. For use of United States								
Pa	(<i>Read instruction H</i>) f. For experimental purposes off factory								
40	nromicoc								
ןפי מ מימ	a. Consumption by employees off factory premises						NO ENTRY	NO ENTRY	
spose ermir bv:	b. Consumption by employees on factory premises						NO ENTRY	NO ENTRY	
Otherwise Disposed of of Without Determina- tion of Tax bv:	c. Use for experimental purposes on factory premises						NO ENTRY	NO ENTRY	
rwis hou n o	d. Loss								
the Wit tic	e. Destruction								
of	f. Reduction to tobacco						NO ENTRY	NO ENTRY	
insi	ortages Disclosed by Inventory (Read truction I.)								
18. Oth	er <i>(Specify)</i>								
19. On	Hand, in Bond, End of Period								
20. TO	TAL								
21. Lar	ge Cigars Removed Subject to Tax (Sum of a. a	and b. shoul	d agree with ite	m 14(a))					
a. Number Removed with Sale Price Per Thousand of \$763.222 or Less b. Number Removed with Sale Price Per Thousand of More Than \$763.222									
	PENALTIES OF PERJURY, I DECLARE THA	T, TO THE E							
22. Signature (Read instruction K.)					(Examples: owner, partner, corporate title, or power of attorney.)			24. Date	
25. My	Business Telephone Number		1		26. My E-M	ail Address		1	
How do	I file this form? Send this form to the TTB To	bacco Unit,	550 Main St, St	e 8002, Cincinna	ati, OH 4520	2-5215			