

July 2008



## NEW CHIEF OF TOBACCO LAB

Effective July 6, 2008, Dr. Dawit Bezabeh has been selected as the Chief of TTB's Tobacco Laboratory. Dr. Bezabeh received his undergraduate degree in chemistry from University of California, Davis, in 1992, and obtained his Ph.D. in 1997, also from University of California, Davis. He worked as an Application Chemist at Delatech Inc. for a year and a post-doctoral fellow at the National Institute of Standards and Technology (NIST) for two years prior to joining ATF in 2001. He continued his service in TTB when it was created in 2003. During his tenure at ATF and TTB, he worked in the Nonbeverage Products Laboratory and has provided leadership in developing a number of novel methods and acquiring new technologies for tobacco and nonbeverage products analysis.

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- Contact Information

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

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## TTB's TOBACCO LAB

The TTB Nonbeverage Products Laboratory analyzes tobacco products to assist TTB in determining whether a product falls within one of the definitions of tobacco products found in [26 U.S.C. 5702](#). Tobacco products include cigars, cigarettes, pipe tobacco, and smokeless tobacco products, that is, chewing tobacco and snuff. Proper tax determination is important because the Federal excise tax and other regulatory requirements vary by tobacco product.



The laboratory evaluates tobacco products that are collected by our inspectors and auditors, and also products submitted by Federal and State agencies. Laboratory analysis is the first step in determining whether a product is a tobacco product, and if so, whether the product has been correctly classified.

After the laboratory analyzes a product, it submits its findings to TTB's Regulations and Rulings Division (RRD), which evaluates the overall product and the Laboratory report in the context of the statutory definitions. RRD makes the final tax classification determination.

Tobacco product manufacturers and importers have the initial responsibility for determining whether their products are appropriately classified for Federal excise tax

purposes. RRD will, on request, accept submissions of products and issue a ruling on a product's taxable status under the laws and regulations administered by TTB. Such a ruling applies only to the taxation and regulation of tobacco products under chapter 52 of the Internal Revenue Code, and does not imply that products are "approved" for use or importation if the regulatory provisions of other agencies prohibit or restrict their use or importation.

While providing such assistance to industry members is important to us, such products must be processed as time allows depending upon the workload of the Laboratory and RRD. Such tax determinations could take 4 to 6 months, and cannot be expedited. If you have questions about tax determinations, please contact RRD at (202) 453-2265.

If you wish to submit a tobacco product for any reason other than for tax classification purposes, please contact the Trade Analysis and Enforcement Division for guidance on submitting samples. TAED can be reached by telephone at 1-877-TTB-FAQS (877-882-3277) and by e-mail at [ttbtobacco@ttb.gov](mailto:ttbtobacco@ttb.gov).

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## THANK YOU FOR MAKING TTB EXPO 2008 A HIT

The first TTB Expo was a success due largely to the considerable attendance of industry members and other interested parties. To continue fostering our goal of building bridges between Government and industry, we made available the presentations from each session. Read more.

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## TOBACCO RESOURCES

In general, TTB regulates cigars, cigarettes, smokeless tobacco (snuff and chewing tobacco), pipe tobacco, and roll-your-own tobacco to collect Federal excise taxes. You may visit the Government Web sites listed below for additional tobacco information.

To get information about . . .	Contact
The Tobacco Master Settlement Agreement (MSA)	<a href="#">National Associations of Attorneys General</a>
State taxes on tobacco products	<a href="#">Federation of Tax Administrators (FTA)</a>
The effects of tobacco use	<a href="#">Department of Health and Human Services</a> <a href="#">Agency for Healthcare Research and Quality</a> <a href="#">Substance Abuse and Mental Health Services Administration</a> <a href="#">Clearinghouse for Alcohol and Drug Information</a> <a href="#">Environmental Protection Agency</a>

	<p><a href="#"><u>Federal Trade Commission</u></a></p> <p><a href="#"><u>National Heart, Lung, and Blood Institute (NHLBI)</u></a></p> <p><a href="#"><u>The National Institute for Occupational Safety and Health</u></a></p> <p><a href="#"><u>National Institute of Dental and Craniofacial Research</u></a></p> <p><a href="#"><u>National Technical Information Service</u></a></p> <p><a href="#"><u>Occupational Safety and Health Administration</u></a></p>
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