

**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)**  
**INVENTORY - MANUFACTURER OF TOBACCO PRODUCTS**  
*(File in duplicate - See instructions below)*

FOR TTB USE ONLY

AUDITED BY

DATE OF AUDIT

1. NAME OF MANUFACTURER

2. PERMIT NUMBER

3. ADDRESS OF FACTORY *(Number, Street, City, State and ZIP Code)*

TP-

4. TYPE OF INVENTORY *(Check applicable box)*
 COMMENCING     CONCLUDING     SPECIAL

5. DATE OF INVENTORY

ARTICLE	6. IN BOND	7. TAX DETERMINED
a. Small Cigarettes <i>(number)</i>		
b. Large Cigarettes <i>(number)</i>		
c. Small Cigars <i>(number)</i>		
d. Large Cigars <i>(number)</i>		
e. Chewing Tobacco <i>(pounds and ounces)</i>		
f. Snuff <i>(pounds and ounces)</i>		
g. Pipe Tobacco <i>(pounds and ounces)</i>		
h. Roll-Your-Own Tobacco <i>(pounds and ounces)</i>		

**Under the penalties of perjury, I declare that this inventory includes all cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, and roll-your-own tobacco required to be accounted for and is, to the best of my knowledge and belief, true and accurate.**

8. SIGNATURE

9. DATE

10. TITLE OR STATUS *(State whether individual owner, member of firm, or if officer of corporation, give title)*

TO BE EXECUTED ONLY WHEN INVENTORY IS VERIFIED BY TTB OFFICER. I have examined the cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, and roll-your-own tobacco reported in this inventory and am satisfied that the inventory is accurate.

11. SIGNATURE OF TTB OFFICER

12. TITLE

13. DATE

**PAPERWORK REDUCTION ACT NOTICE**

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information is to establish a basis for verification of tax liability. This form is subject to TTB inspection. Completion of this form is mandatory. (26 U.S.C. 5721 and 5741).

The estimated average burden associated with this collection of information is 5 hours 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 Trade Bureau, Washington, D.C. 20220.

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

## INSTRUCTIONS

**When required.** Each manufacturer is required by regulations (27 CFR Part 40) to make a true and accurate inventory at the time of commencing business, at the time of concluding business, and at such other time as any TTB officer may require. Such inventories will be made and the date entered in item 5 of this form as the DATE OF INVENTORY as follows:

**Commencing inventory.** To be made as of the beginning of business on the date of commencing business, including requalification (*but not merely the amendment of a permit*), including the reopening of the business upon a change of location, and including the commencing of business upon transfer of ownership. The effective date of the permit is shown thereon will be the DATE OF INVENTORY.

**Concluding inventory.** To be made as of the close of business on the date the business is concluded, including transfer of ownership, and including a change of location. Where a fiduciary takes over the business for liquidation and files a statement and extension of coverage of the manufacturer's bond, as provided by regulations, no concluding inventory is necessary until the fiduciary liquidates the business. The DATE OF INVENTORY will be the date the permit is surrendered, or in the case of transfer of ownership the date preceding the commencing inventory of the successor.

**Special inventory.** To be made whenever required by any TTB officer. When such an inventory is made as of the beginning of business on any day, that date will be entered as the DATE OF INVENTORY, and when made as of the close of business on any day, will be considered as made at the beginning of business of the next calendar day and such date entered as the DATE OF INVENTORY.

**Items to be included.** Regulations (27 CFR Part 40) require that inventories include all cigars, cigarettes, chewing tobacco, snuff, pipe tobacco and roll-your own tobacco required to be accounted for in the records. This includes all cigars, cigarettes, chewing tobacco, snuff, pipe tobacco and roll-your-own tobacco in the factory and all cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, and roll-your-own tobacco stored outside the factory when the TTB official has authorized such storage.

**Preparation and disposition.** The inventory should be prepared by the manufacturer in duplicate, the original submitted to the Director, National Revenue Center, 550 Main St, Ste 8002, Cincinnati, OH, 45202-5215. The duplicate copy will be retained by the manufacturer.

**Verification by TTB officer.** The TTB officer's certificate will be executed only when a TTB officer requires verification.