

26 U.S.C.

Sec. 5741. Records to be maintained

Every manufacturer of tobacco products or cigarette papers and tubes, every importer, and every export warehouse proprietor shall keep such records in such manner as the Secretary shall by regulation prescribe. The records required under this section shall be available for inspection by any internal revenue officer during business hours.

(Aug. 16, 1954, ch. 736, 68A Stat. 715; Pub. L. 85-859, title II, Sec. 202, Sept. 2, 1958, 72 Stat. 1423; Pub. L. 89-44, title V, Sec. 502(b)(9), June 21, 1965, 79 Stat. 151; Pub. L. 94-455, title XXI, Sec. 2128(c), Oct. 4, 1976, 90 Stat. 1921.)

27 CFR

Sec. 45.51 Supporting records.

(a) Records of removals. Every manufacturer who removes tobacco products, and cigarette papers and tubes under this part must, in addition to the records kept under part 40 of this chapter, keep a supporting record of such removals and must make appropriate entries therein at the time of removal. The supporting record for each removal must show:

- (1) The date of removal;
- (2) The name and address of the Federal agency to which shipped or delivered;
- (3) The kind and quantity and,
- (4) for large cigars, the sale price.

(b) Records of returns. If any tobacco products, or cigarette papers or tubes removed under this part are returned to the factory, such returns must be noted in the supporting record.

(c) Commercial records. Where the manufacturer keeps, at the factory, copies of invoices or other commercial records containing the information required as to each removal, in such manner that the information may be readily ascertained therefrom, such copies will be considered the supporting record required by this section.

(d) Retention period. The manufacturer must retain the supporting record for 3 years following the close of the year covered therein. The record must be made available for inspection by any appropriate TTB officer upon request.

(Approved by the Office of Management and Budget under control number 1512-0069)

(See 26 U.S.C. 5741)

[T.D. ATF-420, 64 FR 71945, Dec. 22, 1999, as amended by T.D. ATF-472, Feb. 27, 2002]