

**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?**

<b>Reports for:</b>	<b>Period of time:</b>
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.	(1) From the first day of the month to the day preceding the special inventory; AND (2) 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.

**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 1-513-684-7150, fax at 1-513-684-2251 or e-mail to [ttbquestions@ttb.gov](mailto: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 Trade 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)

FOR TTB USE ONLY	
Audited By	Date Of Audit

**REPORT - MANUFACTURER OF TOBACCO PRODUCTS OR CIGARETTE PAPERS AND TUBES**

1. My Employer Identification Number (Read instruction E.) □□ — □□□□□□□□	2. TTB Permit Number (Read instruction F.)	3. Report Covers Period of: (Read instruction G.)	4. <input type="checkbox"/> This report is my first report.
			5. <input type="checkbox"/> This report is my last report and I have attached my permit OR my permit is not attached because:

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

	Large Cigars (Number) (a)	Small Cigars (Number) (b)	Large Cigarettes (Number) (c)	Small Cigarettes (Number) (d)	Chewing Tobacco (Pounds) (e)
7. On Hand, in Bond, Start of Period					
8. Manufactured					
9. Received Without Payment of Tax:	a. From other factories				
	b. From customs custody	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY
	(1) Puerto Rico				
	(2) Other than Puerto Rico				
	c. From export warehouses				
d. From foreign trade zones					
10. Received by Return to Bond					
11. Overages Disclosed by Inventory					
12. Other (Specify)					
<b>13. TOTAL</b>					
14. Removed Subject to Tax					
15. Removed Without Payment of Tax:	a. For export				
	b. To export warehouses				
	c. To other factories				
	d. To foreign trade zones				
	e. For use of United States (Read instruction H)				
	f. For experimental purposes off factory premises				
16. Otherwise Disposed of Without Determination of Tax by:	a. Consumption by employees off factory premises				
	b. Consumption by employees on factory premises				
	c. Use for experimental purposes on factory premises				
	d. Loss				
	e. Destruction				
	f. Reduction to tobacco				
17. Shortages Disclosed by Inventory (Read instruction I.)					
18. Other (Specify)					
19. On Hand, in Bond, End of Period					
<b>20. TOTAL</b>					

	Snuff (Pounds) (f)	Pipe Tobacco (Pounds) (g)	Roll Your Own Tobacco (Pounds) (h)	Cigarette Papers (Number) (Read instruction J) (i)	Cigarette Tubes (Number) (j)
7. On Hand, in Bond, Start of Period					
8. Manufactured					
9. Received Without Payment of Tax:	a. From other factories				
	b. From customs custody	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY
	(1) Puerto Rico				
	(2) Other than Puerto Rico				
	c. From export warehouses				
d. From foreign trade zones					
10. Received by Return to Bond					
11. Overages Disclosed by Inventory					
12. Other (Specify)					
<b>13. TOTAL</b>					
14. Removed Subject to Tax					
15. Removed Without Payment of Tax:	a. For export				
	b. To export warehouses				
	c. To other factories				
	d. To foreign trade zones				
	e. For use of United States (Read instruction H)				
	f. For experimental purposes off factory premises				
16. Otherwise Disposed of Without Determination of Tax by:	a. Consumption by employees off factory premises			NO ENTRY	NO ENTRY
	b. Consumption by employees on factory premises			NO ENTRY	NO ENTRY
	c. Use for experimental purposes on factory premises			NO ENTRY	NO ENTRY
	d. Loss				
	e. Destruction				
	f. Reduction to tobacco			NO ENTRY	NO ENTRY
17. Shortages Disclosed by Inventory (Read instruction I.)					
18. Other (Specify)					
19. On Hand, in Bond, End of Period					
<b>20. TOTAL</b>					

21. Large Cigars Removed Subject to Tax (Sum of a. and b. should agree with item 14(a))

a. Number Removed with Sale Price Per Thousand of \$235.294 or Less

b. Number Removed with Sale Price Per Thousand of More Than \$235.294

**UNDER PENALTIES OF PERJURY, I DECLARE THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS REPORT IS TRUE, ACCURATE, AND COMPLETE.**

22. Signature (Read instruction K.)

23. My Title for This Business (Examples: owner, partner, corporate title, or power of attorney.)

24. Date

25. My Business Telephone Number (Optional)

26. My E-Mail Address (Optional)

How do I file this form? Send this form to the TTB Tobacco Unit, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215