

**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)**  
**INVENTORY - EXPORT WAREHOUSE PROPRIETOR**  
*(Prepare in Duplicate)*

<b>FOR TTB USE ONLY</b>
AUDITED BY
DATE OF AUDIT

1. NAME OF PROPRIETOR

2. ADDRESS OF WAREHOUSE *(Number, Street, City, State, and ZIP Code)*

3. PERMIT NUMBER

**EW -**

4. TYPE OF INVENTORY (Check applicable box)

COMMENCING     CONCLUDING     SPECIAL

5. DATE OF INVENTORY

6. ARTICLES IN INVENTORY

LARGE CIGARS <i>(Number)</i>	SMALL CIGARS <i>(Number)</i>	LARGE CIGARETTES <i>(Number)</i>	SMALL CIGARETTES <i>(Number)</i>	CIGARETTE PAPERS <i>(Number)</i>
(a)	(b)	(c)	(d)	(e)
CIGARETTE TUBES <i>(Number)</i>	CHEWING TOBACCO LBS.    OZ.	SNUFF LBS.    OZ.	PIPE TOBACCO LBS.    OZ.	ROLL-YOUR-OWN TOBACCO LBS.    OZ.
(f)	(g)	(h)	(i)	(j)

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

7. SIGNATURE (Print name of individual signing the form)

8. DATE

9. 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, roll-your-own tobacco, and cigarette papers and tubes reported in this inventory, and I am satisfied that the inventory is accurate.

10. SIGNATURE OF TTB OFFICER

11. TITLE

12. DATE

**INSTRUCTIONS**

**WHEN REQUIRED** - Each export warehouse proprietor is required by regulation (27 CFR Part 44) to make a true and accurate inventory at the time of commencing business, at the time of concluding business, and at other times when required by a TTB officer. Such inventories must be made and the date entered in item 5 of this form as the DATE OF INVENTORY as follows:

1. **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 in location, and including the commencing of business upon transfer of ownership. The effective date of the permit shown thereon must be the DATE OF INVENTORY.

2. **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. If a fiduciary takes over the business for liquidation and files a statement and extension of coverage of the proprietor's bond, as provided by regulation, 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.

3. **SPECIAL INVENTORY** - To be made whenever required by any TTB officer. If an inventory is made as of the beginning of business on any day, that date must be entered as the DATE OF INVENTORY. If the inventory is made as of the close of business on any day, it will be considered as made at the beginning of business of the next calendar day, and that date must be entered as the DATE OF INVENTORY.

**ITEMS TO BE INCLUDED** - Regulations (27 CFR Part 44) require that inventories include all cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, roll-your-own tobacco, cigarette papers, and cigarette tubes required to be accounted for in the records. This includes all cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, roll-your-own tobacco, cigarette papers, and cigarette tubes in the warehouse and stored outside the warehouse where the TTB official has allowed such storage.

**PREPARATION AND DISPOSITION** - The inventory must be prepared by the proprietor in duplicate. The original must be submitted to the National Revenue Center, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215, and the duplicate must be retained by the proprietor. For assistance call TTB at 1-877-882-3277 or 1-513-684-7137 or email to [ttbquestion@ttb.gov](mailto:ttbquestion@ttb.gov).

**VERIFICATION BY TTB OFFICER** - The officer's statement will be executed only if an authorized TTB officer requires verification.

**PAPERWORK REDUCTION ACT NOTICE**

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information collection 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 the 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 an individual is not required to respond to, a collection of information unless it displays a current, valid OMB control number.