

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
2009 FLOOR STOCKS TAX RETURN -
Tobacco Products and Cigarette Papers and Tubes
(See Instructions and complete pages 1 & 2)

SECTION I – TAXPAYER IDENTIFYING INFORMATION

1. NAME AND ADDRESS	2. EMPLOYER IDENTIFICATION NUMBER (EIN)
	3. NUMBER OF LOCATIONS WHERE INVENTORY WAS TAKEN FOR THIS RETURN

4. CONTROLLED GROUP STATUS (Check one)
- I am not a member of a controlled group. (A controlled group is any group of corporations or non-incorporated businesses that have common ownership interests. Generally, a business is considered to be part of a controlled group if more than 50 percent of the business is either owned by, or in common with, another business.) (For complete definition, see 26 U.S.C. 5061(e)(3) and 26 U.S.C. 1563)
- I am a member of a controlled group and I am attaching a list of all members of my controlled group (List the location, EIN and each member's portion of the floor stocks tax credit).

SECTION II – CALCULATION OF TAXES

ARTICLE (a)	INVENTORY AS OF APRIL 1, 2009 (b)	FLOOR STOCKS TAX CONVERSION RATE (c)	COMPUTED TAX <i>Column (b) x (c)</i> (d)
5. SMALL CIGARETTES (Weight: 3 lbs. or less per 1,000)	cigarettes	\$0.03083	\$
6. LARGE CIGARETTES* (Weight: more than 3 lbs. per 1,000)	cigarettes*	\$0.06474	\$
7. SMALL CIGARS (Weight: 3 lbs. or less per 1,000)	cigars	\$0.048502	\$
8. LARGE CIGARS (Weight: more than 3 lbs. per 1,000)	LARGE CIGARS ARE EXEMPT FROM FLOOR STOCKS TAX		
9. CHEWING TOBACCO (Round to nearest hundredth (2 decimals))	pounds	\$0.3083	\$
10. SNUFF (Round to nearest hundredth (2 decimals))	pounds	\$0.925	\$
11. PIPE TOBACCO (Round to nearest hundredth (2 decimals))	pounds	\$1.7342	\$
12. ROLL-YOUR-OWN TOBACCO (Round to nearest hundredth (2 decimals))	pounds	\$23.6831	\$
13. CIGARETTE PAPERS** (Record units of 50 papers and fraction thereof)	units**	\$0.0193	\$
14. CIGARETTE TUBES** (Record units of 50 tubes and fraction thereof)	units**	\$0.0386	\$
15. TOTAL (Add Items 5(d) through 14(d).)			\$
16. TAX CREDIT (Up to \$500. Your tax credit cannot exceed the amount due.) If you file more than one return you may claim only one tax credit. If you are a member of a controlled group, the group may claim only one tax credit totaling no more than \$500.			\$
17. TOTAL TAX DUE (Subtract Line 16 from Line 15) File this return even if your net tax liability is zero.			\$

SECTION III – PAYMENT SUMMARY – PAY BY JULY 31, 2009

18. METHOD OF PAYMENT (Check one box.)

- CHECK \diamond (See page 3) MONEY ORDER EFT (Electronic Funds Transfer)
- OTHER (Specify) _____

Make check or money order payable to: **ALCOHOL AND TOBACCO TAX AND TRADE BUREAU** and include your EIN.

SECTION IV – CERTIFICATION

Under penalties of perjury, I declare that I have examined this return, including any supporting inventory records and accompanying statements, and to the best of my knowledge and belief it is true, correct, complete, and includes all tax liabilities required by law or regulation to be reported.

19. SIGNATURE	20. TITLE	21. DATE
22. DAYTIME TELEPHONE NUMBER	23. E-MAIL ADDRESS (Optional)	

INSTRUCTIONS

SECTION I – TAXPAYER IDENTIFYING INFORMATION

Item 1. Verify and correct all pre-printed information. If you receive a blank tax return, enter your complete business name, address, and ZIP Code in Item 1.

Item 2. Enter your Employer Identification Number (EIN).

Item 3. You must enter a number. Enter the number "1" if your return covers only one location. If you have multiple locations with the same EIN, we encourage you to file one return that covers these locations.

SECTION II – CALCULATION OF TAXES

Calculate tax only on articles held for sale on April 1, 2009. Do not include unmerchantable articles.

* For large cigarettes longer than 6 ½ inches in length, the tax rate is the same as for small cigarettes, applied to each 2 ¾ inches or portion thereof as one cigarette.

**For cigarette papers and cigarette tubes longer than 6 ½ inches in length, the tax rate is applied to each 2 ¾ inch or portion thereof as one paper or tube.

See the accompanying publication for additional instructions concerning inventory, records and computation of tax due for this return.

SECTION III – PAYMENT SUMMARY

You must pay by EFT if you are currently required to pay Federal tobacco excise tax by EFT. If not required, you may voluntarily elect to pay this floor stocks tax by EFT. EFT payments must be received on or before July 31, 2009. See www.ttb.gov for instructions on making EFT payments.

SECTION IV – CERTIFICATION

Sign, enter your business title, and date your return. You must be authorized to act on behalf of the business.

OTHER

Mailing. Use the enclosed self-addressed envelope to submit your return, or mail it to:

Alcohol and Tobacco Tax and Trade Bureau
2009 Floor Stocks Tax
P. O. Box 790208
St. Louis, MO 63179-0208

YOUR FLOOR STOCKS TAX RETURN MUST BE POSTMARKED NO LATER THAN JULY 31, 2009.

Records. Keep a copy of your inventory, tax return and other supporting records available for inspection by TTB officers. Keep records for a period of at least 3 years after the due date of the return or the date you file your return, whichever is later.

Penalties. Civil and criminal penalties may be imposed. These penalties include failure to file, failure to pay, failure to allow TTB officers access to premises where taxable articles are stored, failure to furnish officers access to records pertinent to tax liabilities, or filing a fraudulent return.

Questions. If you have questions about filing this return, contact your local TTB office or the National Revenue Center, 550 Main Street, Suite 8002, Cincinnati, OH 45202-5215, telephone 1-877-882-3277 or 513-684-3334; or email us at FloorStocksTax@ttb.gov. Visit the Floor Stocks Tax web page at www.ttb.gov for other helpful tools and information.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information is to identify taxpayers and the amount of tax due for each tax return. The information is used by the Government to ensure that the correct tax was determined and paid. This information is mandatory by Public Law 111-3.

The estimated average burden associated with this collection is 45 minutes per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Reports Management Officer, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

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

◆ NOTICE TO CUSTOMERS MAKING PAYMENT BY CHECK

If you send us a check, it will be converted into an electronic funds transfer (EFT). This means we will copy your check and use the account information on it to electronically debit your account for the amount of the check. The debit from your account will usually occur within 24 hours, and will be shown on your regular account statement.

You will not receive your original check back. We will destroy your original check, but we will keep the copy of it. If the EFT cannot be processed for technical reasons, you authorize us to process the copy in place of your original check. If the EFT cannot be completed because of insufficient funds, we may try to make the transfer up to 2 times.

PRIVACY ACT

A Privacy Act Statement is required by 5 U.S.C. § 552a(e)(3), stating our authority for soliciting and collecting the information from your personal check, and explaining the purposes and routine uses which will be made of your check information. Soliciting and collecting your personal check information is carried out under the authority of Public Law 111-3, Section 701(h), and the purpose of collecting the information is to collect the 2009 Floor Stocks Tax. Routine uses are listed in <http://www.ttb.gov/pdf/notice-of-system-records.pdf>. Furnishing the check information is voluntary, but a decision not to do so may require you to make payment by some other method. The information provided in the form is tax return information, and may only be disclosed under the specific provisions authorizing disclosure contained in 26 U.S.C. 6103. If it is determined that taxes are owed, failure to provide the information requested may result in civil and/or criminal penalties under the Internal Revenue Code of 1986.