

**1513-0024**

**26 U.S.C.**

**Sec. 5722. Reports**

Every manufacturer or importer of tobacco products or cigarette papers and tubes, and every export warehouse proprietor, shall make reports containing such information, in such form, at such times, and for such periods as the Secretary shall by regulation prescribe.

(Aug. 16, 1954, ch. 736, 68A Stat. 713; Pub. L. 85-859, title II, Sec. 202, Sept. 2, 1958, 72 Stat. 1422; Pub. L. 94-455, title XIX, Sec. 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 105-33, title IX, Sec. 9302(h)(2)(A), Aug. 5, 1997, 111 Stat. 674.)

## **27 CFR**

### **Sec. 44.147 General.**

Every export warehouse proprietor shall make a report on Form 5220.4 of all tobacco products, and cigarette papers and tubes on hand, received, removed, transferred, and lost or destroyed. Such report shall be made at the times specified in this subpart and shall be made whether or not any operations or transactions occurred during the period covered by the report. A copy of each report shall be retained by the export warehouse proprietor at his warehouse for 3 years following the close of the calendar year covered in such reports, and made available for inspection by any appropriate TTB officer upon his request.

(72 Stat. 1422; 26 U.S.C. 5722)

[T.D. 6871, 31 FR 51, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975; T.D. ATF-232, 51 FR 28088, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-421, 64 FR 71925, Dec. 22, 1999; T.D. ATF-424, 64 FR 71933, Dec. 22, 1999; T.D. ATF-480, 67 FR 30802, May 8, 2002]

### **Sec. 44.148 Opening.**

An opening report, covering the period from the date of the opening inventory, or inventory made in connection with a superseding bond, to the end of the month, shall be made on or before the 20th day following the end of the month in which the business was commenced.

(72 Stat. 1422; 26 U.S.C. 5722)

### **Sec. 44.149 Monthly.**

A report for each full month shall be made on or before the 20th day following the end of the month covered in the report.

(72 Stat. 1422; 26 U.S.C. 5722)

### **Sec. 44.150 Special.**

A special report, covering the unreported period to the day preceding the date of any special inventory required by an appropriate TTB officer, shall be made with such inventory. Another report, covering the period from the date of such inventory to the end of the month, shall be made on or before the 20th day following the end of the month in which the inventory was made.

(72 Stat. 1422; 26 U.S.C. 5722)

**Sec. 44.151 Closing.**

A closing report, covering the period from the first of the month to the date of the closing inventory, or the day preceding the date of an inventory made in connection with a superseding bond, shall be made with such inventory.

(72 Stat. 1422; 26 U.S.C. 5722)