

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

**INVENTORY – MANUFACTURER OF TOBACCO PRODUCTS OR  
PROCESSED TOBACCO**

(File in duplicate - See instructions below)

**FOR TTB USE ONLY**

AUDITED BY

DATE OF AUDIT

1. NAME OF MANUFACTURER	3. PERMIT NUMBER	5. TYPE OF INVENTORY (Check applicable box) <input type="checkbox"/> COMMENCING <input type="checkbox"/> CONCLUDING <input type="checkbox"/> SPECIAL
2. PREMISES ADDRESS (Number, Street, City, State and ZIP Code)	4. DATE OF INVENTORY	

ARTICLE	6. TOBACCO PRODUCTS IN BOND	7. TAX DETERMINED
a. Small Cigarettes (number)		
b. Large Cigarettes (number)		
c. Small Cigars (number)		
d. Large Cigars (number)		
e. Chewing Tobacco (pounds)		
f. Snuff (pounds)		
g. Pipe Tobacco (pounds)		
h. Roll-Your-Own Tobacco (pounds)		
<b>8. PROCESSED TOBACCO IN FACTORY (Pounds)</b>		

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

9. SIGNATURE	10. DATE
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11. 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 processed tobacco reported in this inventory, and I am satisfied that the inventory is accurate.

12. SIGNATURE OF TTB OFFICER	13. TITLE	14. DATE
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## INSTRUCTIONS

**When required.** Manufacturers of tobacco products or of processed tobacco are required by regulations (27 CFR Part 40) to make a true and accurate inventory at the time of commencing business, at the time of concluding business, and at such other time as the appropriate Alcohol and Tobacco Tax and Trade Bureau (TTB) officer may require. Such inventories will be made and the date entered in item 5 of this form as the DATE OF INVENTORY as follows:

**Commencing inventory.** To be made as of the date of commencing business (which will be the effective date of the permit); at the time of transferring ownership; and at the time of changing location of the factory.

**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. Where a fiduciary takes over the business for liquidation and files a statement and extension of coverage of the manufacturer's bond, as provided by regulations, no concluding inventory is necessary until the fiduciary liquidates the business. For tobacco products manufacturers, 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. For processed tobacco manufacturers, the DATE OF INVENTORY

will be the date operations are discontinued, or in the case of transfer of ownership the date preceding the commencing inventory of the successor.

**Special inventory.** To be made whenever required by any TTB officer. When such an inventory is made as of the beginning of business on any day, that date will be entered as the DATE OF INVENTORY, and when made as of the close of business on any day, will be considered as made at the beginning of business of the next calendar day and such date entered as the DATE OF INVENTORY.

**Items to be included.** Inventories must include all cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, roll-your-own tobacco, and processed tobacco required to be accounted for in the records. Report quantity of chewing tobacco, snuff, pipe tobacco, roll-your-own tobacco, and processed tobacco in pounds and fractions of a pound rounded to two decimal places.

**Preparation and disposition.** The inventory should be prepared by the manufacturer in duplicate, the original submitted to the Director, National Revenue Center, 550 Main St, Ste 8002, Cincinnati, OH, 45202-5215. The duplicate copy will be retained by the manufacturer.

**Verification by TTB officer.** The TTB officer's certificate will be executed only when a TTB officer requires verification and has personally examined and verified the inventory.

### PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information 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 2 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, D.C. 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.