

**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)**  
**REPORT – MANUFACTURER OF PROCESSED TOBACCO**

**GENERAL INSTRUCTIONS**

**A. Who prepares this report?** If you are a manufacturer of processed tobacco, you must file this report. You must keep records and file reports as required in 27 CFR 40.521 and 40.522, including the requirement to file TTB F 5250.1 each month.

With certain exceptions described below, if you are a manufacturer of tobacco products and you remove processed tobacco from the factory premises, you must file this report. You do not need to file this report for: the removal of samples of processed tobacco for the purpose of soliciting orders of tobacco products; the removal of processed tobacco for destruction or for scientific testing or testing of equipment which results in the destruction of the processed tobacco or the return of the processed tobacco to the factory premises; the transfer of processed tobacco between your permitted premises; and any removal of processed tobacco that you have shown to the satisfaction of the appropriate TTB officer is connected with the business of a manufacturer of tobacco products rather than with the business of a manufacturer of processed tobacco. Any other removal of processed tobacco requires you to first obtain TTB approval to conduct other business operations as provided in 27 CFR 40.47 and 40.72, and to

keep records and file reports as required in §§ 40.521 and 40.522, including the requirement to file TTB F 5250.1 each month.

**B. When must I prepare this report?**

- (1) The month in which you start your business as a manufacturer of processed tobacco as noted above covered by your TTB permit or authorization.
- (2) You must file each month whether or not you conduct any business as long as you hold your TTB permit.
- (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 transfer your business must have TTB approval before commencing operations.

**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 National Revenue Center, 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?** The nine-digit code that the Internal Revenue Service (IRS) has assigned to your business.

**F. Item 2 - What is my TTB permit number?** This "number" is listed on your TTB permit to conduct operations as a Manufacturers of Processed Tobacco. For example, MP-XX-1234, where XX is the 2-letter State abbreviation of the U.S. Post Office. Each 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 time period(s) must my report cover?**

Report(s) for:	Time period(s):
Starting business	From the day and month that you start business to the last day of the same month
After starting business	Each 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 20 – Who may sign this report?**

If your business is a	The report must be signed by:
Sole Proprietorship	(1) You; <b>OR</b> (2) An individual for whom you have filed an ATF or TTB F 5000.8, Power of Attorney, that grants authority to sign this report
Partnership	(1) Each partner; <b>OR</b> (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; <b>OR</b> (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; <b>OR</b> (2) An individual for whom you filed an ATF or TTB F 5000.8, Power of Attorney, that grants authority to sign this report

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1. My Employer Identification Number <i>(Read instruction E)</i>	2. TTB Permit Number <i>(Read instruction F)</i>	3. Report Covers Period of: <i>(Read instruction G)</i>
4. Is this your first or last report? <i>(Check one box, only if it applies)</i> <input type="checkbox"/> This report is my first report <input type="checkbox"/> This report is my last report and I have attached my permit <b>OR</b> <input type="checkbox"/> My permit is not attached because:	5. Name and Premises Address:	
<b>Processed Tobacco (Pounds)</b> <i>(Report your beginning and ending inventory of processed tobacco on hand)</i>	6. On Hand Start of Period	7. On Hand End of Period

	Account for all processed tobacco received, manufactured, and transferred	Processed Tobacco (Pounds)
ADDITIONS	8. Processed Tobacco Manufactured	
	9. Processed Tobacco Received:	a. From importers of processed tobacco
		b. From other manufacturers of processed tobacco
		c. From manufacturers of tobacco products
	10. Returns or Other Sources	
	11. Gains	

	Account for all processed tobacco received, manufactured, and transferred	Processed Tobacco (Pounds)
REMOVALS	12. Used in the manufacture of processed tobacco	
	13. Used in the manufacture of tobacco products <i>(entry only for those holding permit and bond to manufacture tobacco products)</i>	
	14. Removed for transfer to other manufacturers of processed tobacco or importers of processed tobacco	
	15. Removed for transfer to manufacturers of tobacco products	
	16. Removed for sale or transfer to persons not holding TTB permit <i>(Any such sale or transfer of processed tobacco requires submission of TTB F 5250.2)</i>	
	17. Exported or Transferred to Export Warehouse	
	18. Destroyed or removed for destruction	
	19. Losses	

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

20. Signature ( <i>Read Instruction H</i> )	21. Printed name of individual signing the form	22. Title of Person Signing	23. Date
24. E-Mail Address for Business			25. Business Telephone Number

**PAPERWORK REDUCTION ACT NOTICE**

This 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 regulated commodities. The information requested is mandatory by statute (26 U.S.C. 5712).

The estimated average burden associated with this collection 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 an individual is not required to respond to, a collection of information unless it displays a current, valid OMB control number.

**PRIVACY ACT INFORMATION**

The following information complies with Section 3 of the Privacy Act of 1974 (5 U.S.C. 552a(e)(3)):

- 1. What is TTB's authority to ask for this information?** We require this information under the authority of 26 U.S.C. 5722. You must provide this information to comply with law and regulations regarding transactions in a commodity regulated by TTB under a permit issued by TTB.
- 2. What is the purpose for this information collection?** You must provide this information so that TTB will be able to determine whether your operations conform with Federal laws and regulations.
- 3. How does TTB routinely use this information?** We use this information to make determinations for the purposes described in paragraph 2. Also, if we are not prohibited by law, we may disclose the information that you provided on this form to other Federal, State, foreign, or local law enforcement or regulatory agency personnel, and to members of the public to verify it. Finally, we may disclose this information to the Justice Department if it appears that false information, which constitutes a violation of Federal law, has been provided.

**What is the effect if I do not supply the information TTB requests?** If you fail to supply this information, then TTB may determine that you are not in compliance with Federal laws and regulations and may initiate action to suspend or revoke your permit as provided for in 26 USC 5713.