

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
REPORT - PROPRIETOR OF EXPORT WAREHOUSE

GENERAL INSTRUCTIONS

- A. Who prepares this report?** Proprietors of export warehouses must prepare and file this report about their TTB permit operations.
- B. When must I prepare this report?** You must prepare and file this report at the following times.
- (1) The month in which you start to engage in the business of a proprietor of an export warehouse and each following month, as long as you are engaged in the business. You must file this report each month whether or not you conduct any business.
 - (2) When an appropriate TTB officer has required a special inventory.
 - (3) When you discontinue the business covered by your TTB permit.
- C. When must I file this report?** No later than 20 days after the end of the month that the report covers.
- D. How do I file this form?** Send the completed form to the **Director, TTB National Revenue Center, 550 Main St., Ste. 8002, Cincinnati, OH 45202-5215**. Keep a copy for your records.
- E. How do I enter quantities of articles on the report form?** Each column heading states the unit of measure as either "number" or "pounds." Where "number" is indicated, enter the total number of individual sticks or units. For example, ten thousand small cigarettes would be entered as "10,000". Do not enter the number of packs, cartons or cases. Where "pounds" is indicated, enter quantity in pounds and fractions of a pound, rounded to two decimal places. For example, show ten pounds four ounces as "10.25" - convert total ounces to pounds by dividing total ounces by 16.

INSTRUCTIONS FOR ITEMS ON THE FORM

- F. Item 1 - What is my employer identification number?** The nine-digit code that the Internal Revenue Service (IRS) has assigned to your business.
- G. Item 2 - What is my TTB permit number?** This "number" is listed on your TTB permit to conduct operations as a proprietor of an export warehouse. For example, EW-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, you must file separate reports for each.
- H. 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
Special inventory required by appropriate TTB officer	(1) From the first day of the month to the day preceding the special inventory; AND (2) From the day of the special inventory to the last day of the month
Discontinuing business	From the first day of the month to the day of the same month that you discontinue business

- I. Item 13 – How do I report a loss (other than a shortage disclosed by an inventory)?** Show on line 13 the quantity of articles lost and report the loss to TTB by contacting the National Revenue Center (see contact information in instruction L below). To be relieved of liability for excise tax on tobacco products lost (otherwise than by theft) or destroyed, by fire, casualty, or act of God, you must file a claim for remission of the tax liability using TTB F 5620.8. Your claim must include the nature, date, place, and extent of the loss.

J. Item 14 – How do I report a shortage disclosed by an inventory? When required to take an inventory, you must report any shortages disclosed by that inventory on line 14 of the report covering the period during which the inventory was taken. If you do not voluntarily pay excise taxes on the amount of tobacco products or cigarette papers and tubes shown as a shortage, TTB may send you a written notice instructing you to explain why an assessment of tax should not be made on the shortage.

K. Item 18 - Who may sign this report?

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

QUESTIONS.

L. If I have questions about this TTB form, who can answer my questions? Contact a specialist in the TTB Tobacco Excise Tax Group, National Revenue Center by phone at 1-877-882-3277 or 1-513-684-7137, or by e-mail at ttbtobacco@ttb.gov.

RECORDS RETENTION. A copy of this report has to be kept for 3 years following the close of the calendar year covered in the report.

PAPERWORK REDUCTION ACT NOTICE

This information 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 taxable commodities. The information is mandatory by statute (26 U.S.C. 5722).

The estimated average burden associated with this collection of information is 48 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 addressed to: Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.

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

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ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
REPORT - PROPRIETOR OF EXPORT WAREHOUSE

FOR TTB USE ONLY

AUDITED BY

DATE OF AUDIT

1. Employer Identification Number
(Read instruction F)

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2. TTB Permit Number
(Read instruction G)

3. Report Covers Period of:
(Read instruction H)

4. This is the first report for this export warehouse.

5. This is a final report and I have attached my permit **OR** my permit is not attached because:

6. Name and Address (as listed on TTB permit)

* Enter quantity in pounds and fractions of a pound rounded to 2 decimal places.		Large Cigars (Number) (a)	Small Cigars (Number) (b)	Large Cigarettes (Number) (c)	Small Cigarettes (Number) (d)	Chewing Tobacco (Pounds)* (e)
7. On Hand Start of Period						
8. Received Without Payment of Tax:	a. From factories of manufacturers					
	b. From Customs custody	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY
	(1) Puerto Rico					
	(2) Other					
	c. From other export warehouses					
d. From Foreign Trade Zones						
9. Overages Disclosed by Inventory						
10. Other (Specify):						
11. TOTAL						
12.	a. To other export warehouses					
	b. To factories of manufacturers					
	c. To Foreign Trade Zones					
	d. Other exports					
13. Loss Other Than Shortage by Inventory (Read instruction I)						
14. Shortages Disclosed by Inventory (Read instruction J)						
15. Other (Specify):						
16. On Hand End of Period						
17. TOTAL						

* Enter quantity in pounds and fractions of a pound rounded to 2 decimal places.		Snuff (Pounds)* (f)	Pipe Tobacco (Pounds)* (g)	Roll-Your-Own Tobacco (Pounds)* (h)	Cigarette Papers (Number) (i)	Cigarette Tubes (Number) (j)	Processed Tobacco (Pounds)* (k)
7. On Hand Start of Period							
8. Received Without Payment of Tax:	a. From factories of manufacturers						
	b. From Customs custody	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY	NO ENTRY
	(1) Puerto Rico						
	(2) Other						
	c. From other export warehouses						
d. From Foreign Trade Zones							
9. Overages Disclosed by Inventory							
10. Other (Specify):							
11. TOTAL							
12. Removed W/o Tax Pymt.:	a. To other export warehouses						
	b. To factories of manufacturers						
	c. To Foreign Trade Zones						
	d. Other exports						
13. Loss Other Than Shortage by Inventory (Read instruction I)							
14. Shortages Disclosed by Inventory (Read instruction J)							
15. Other (Specify):							
16. On Hand End of Period							
17. TOTAL							

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

18. Signature		19. Name and Title	
20. Business Telephone Number		21. Business E-Mail Address	