

**DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
REPORT OF REMOVAL, TRANSFER, OR SALE OF PROCESSED TOBACCO**

GENERAL INSTRUCTIONS

- A. Who must file this report?** (1) A person holding a permit as a manufacturer of processed tobacco or of tobacco products who removes processed tobacco for shipment to someone who does not hold a TTB permit as a manufacturer of processed tobacco, a manufacturer of tobacco products, or an export warehouse proprietor must report such removal using this form. (27 CFR 40.522(d)) (2) A person holding a permit as an importer of processed tobacco or of tobacco products who transfers or sells processed tobacco to someone other than a person holding a TTB permit as an importer or manufacturer of processed tobacco or tobacco products or as an export warehouse proprietor must report such sale or transfer using this form. (27 CFR 41.262(d))
- B. When must I file this report?** You must file this report **by the close of the business day following the removal, sale or transfer, as described above.**
- 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.

SPECIFIC INSTRUCTIONS

- E. Item 1 – The Employer Identification Number is** the nine-digit code that the Internal Revenue Service (IRS) has assigned to your business.
- F. Item 2 - The TTB permit number is listed on your TTB permit.** For example, a permit to manufacture processed tobacco would have a number such as “MP-XX-1234,” where XX is the 2-letter State abbreviation. If you have more than one TTB permit, file separate reports for each.
- G. Item 3 – Each report must have a unique serial number.** The first report of the calendar year is “1” and each subsequent report should be numbered in chronological order.
- H. Items 4 and 5 – Show in item 4 the date of the removal, sale, or transfer.** Show in item 5 the date of the report.
- I. Items 6 – Show the name and premises address as it is shown on your TTB permit.**
- J. Items 7, 8 and 9 – Enter a description of the type of processed tobacco that was removed, sold, or transferred (using descriptions such as “loose cut rag tobacco”); enter the number and size of transport containers (such as 20 boxes, 50 pounds**

each); and the net total quantity of tobacco, stated in pounds (such as “500 pounds”).

- K. Items 10 through 20 – Enter information as required by the headings.** The information must identify the purchaser of the processed tobacco or recipient, if there is no purchaser. Records supporting the information submitted on this report must be maintained, as required under 27 CFR 40.521(c) or 41.261(b).
- L. Item 21 – 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

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. We use this information collection to determine your identity, location, extent of operations, eligibility to engage in operations, and the likelihood that you will conform with Federal laws and regulations. This information is required from you to obtain or retain a benefit and is mandatory by law (26 U.S.C. 5712). We estimate that you will spend 2 hours to complete this form (average burden associated with this collection of information). You may spend more or less time depending upon your individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden 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 a person 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. 5712. You must provide this information before TTB decides on whether your permit will be issued.
- 2. What is the purpose for this information collection?** You must provide this information so that TTB will be able to determine your identity, location, extent of operations, and eligibility to engage in operations, and the likelihood that you will 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.
- 4. What is the effect if I do not supply the information TTB requests?** If you fail to supply this information, then it will delay TTB’s determination as described in paragraph 2. Also, TTB may disapprove your application if you fail to supply the information.

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

REPORT OF REMOVAL, SALE, OR TRANSFER OF PROCESSED TOBACCO

PART I – PERMIT HOLDER INFORMATION

<p>1. Employer identification number (<i>Read instruction E</i>):</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>												<p>2. TTB permit number (<i>Read instruction F</i>):</p>	<p>3. Serial number (<i>Read instruction G</i>):</p>
<p>4. Date of removal, sale, or transfer (mm/dd/yyyy):</p>	<p>6. Name and premises address:</p>												
<p>5. Date of this report (mm/dd/yyyy):</p>													

PART II – TYPE AND QUANTITY OF PROCESSED TOBACCO TRANSFERRED

<p>7. Description of processed tobacco:</p>	<p>8. Number of transporting containers and weight of processed tobacco in each:</p>	<p>9. Total quantity transferred (pounds):</p>
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PART III – IDENTIFICATION OF PURCHASER AND OF PERSON DELIVERING PROCESSED TOBACCO

<p>10. Full name of purchaser/recipient of processed tobacco:</p>	<p>11. Business address of the purchaser/recipient:</p>	<p>12. Telephone number:</p> <p style="text-align: center;">() –</p>
<p>13. Destination street address of the processed tobacco (if different than Item 10 – if same, check box below):</p> <p><input type="checkbox"/> Same as Item 11</p>	<p>15. Business phone number at destination (if same as Item 12 check box below):</p> <p style="text-align: center;">() –</p> <p><input type="checkbox"/> Same as Item 12</p>	
<p>16. Name and address of person picking up the processed tobacco for delivery:</p>		<p>17. Identification (number of driver's license or other government-issued picture ID) for person listed in Item 16:</p>
<p>19. Did the recipient sign a declaration of the specific purpose for receipt of this processed tobacco?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No, Explain:</p>		<p>18. License plate/tag number of vehicle:</p>
<p>20. Did the recipient sign declaration that he/she represents purchaser as agent?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No, Explain:</p>		

PART IV – TRANSFERRING PERMIT HOLDER'S CERTIFICATION

Under penalty of perjury, I declare that I have examined this report and, to the best of my knowledge and belief, the information presented in this report is true, correct, and complete.

<p>21. Signature</p>	<p>22. Title</p>	<p>22. Date Signed</p>
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