

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) With certain exceptions described in Instruction B below, if you are a manufacturer of processed tobacco or of tobacco products, you must use this form to report any processed tobacco you remove for export or for shipment to someone who does not hold a TTB permit as a manufacturer of processed tobacco or of tobacco products, as an importer of processed tobacco, or as an export warehouse proprietor. (27 CFR 40.72(b), 40.202(b), and 40.522(d)(1)). (2) With the exceptions described in Instruction B below, if you are an importer, you must use this form to report any processed tobacco you export or that you transfer or sell to someone who does not hold a TTB permit as an importer or manufacturer of processed tobacco or of tobacco products or as an export warehouse proprietor. (27 CFR 41.262(d)).
- B. What removals, shipments, or transfers do not have to be reported on this form?** (1) If you are a manufacturer or importer, you do not have to use this form to report removals of processed tobacco for export if you have obtained prior written approval from the appropriate TTB officer to report removals for export in a monthly summary in a format approved by the appropriate TTB officer. (27 CFR 40.522(d)(2) and 41.262(d)(2)). (2) If you are a manufacturer of tobacco products, you do not have to report any removal of samples of processed tobacco removed for the purpose of soliciting orders of tobacco products, any 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, or any removal of processed tobacco for transfer between permitted premises of the same manufacturer. (27 CFR 40.522(d)(3)). (3) If you are an importer, you do not have to report any shipment or transfer of processed tobacco for scientific testing or testing of equipment which results in the destruction of the processed tobacco or the return of the processed tobacco. (27 CFR 41.262(d)(3)).
- C. When must I file this report?** If you are a manufacturer, you must file this report by the close of the business day on the day following the removal. If you are an importer, you must file this report by the close of the next business day following the day of exportation, transfer, or sale.
- 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 of this report 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 permit.
- 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. Item 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 enter the net total quantity of tobacco, stated in pounds (such as “500 pounds”).

K. Items 10 through 12 – Enter the full name and business address and telephone number of the purchaser (if there is a purchaser) or the recipient (if there is no purchaser). Enter the personal address and telephone number if the purchaser/recipient is not a business.

L. Items 13 through 18 – Enter information as required by the headings. Records supporting the information submitted on this report must be maintained as required under 27 CFR 40.521(c) and 41.261(c).

M. Item 19 – 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 have 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 have 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 track shipments of processed tobacco and to take action to investigate or prevent diversion of processed tobacco for use in illegal, unpermitted manufacture of tobacco products. This information collection is required by regulation under the authority of 26 U.S.C. 5722. We estimate that, on average, it will take you 30 minutes to complete this form. You may require 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, 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.

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?** This information is required by regulations issued under the authority of 26 U.S.C. 5722.
- 2. What is the purpose for this information collection?** This information collection helps TTB protect the revenue by providing information used to identify and prevent the diversion of processed tobacco for use in illegal, unpermitted manufacture of tobacco products.
- 3. How does TTB routinely use this information?** We use this information collection to track shipments of processed tobacco from TTB-permitted manufacturers and importers to entities that do not hold TTB permits, including foreign buyers. This information is used to investigate and prevent diversion of processed tobacco for use in illegal, unpermitted manufacture of tobacco products.
- 4. What is the effect if I do not supply the information TTB requests?** Without the information required by this collection, TTB would be severely hampered in its ability to track processed tobacco shipments made by TTB permit holders to persons who do not hold such permits. Such tracking is necessary to prevent processed tobacco, which is not subject to Federal excise tax, from being diverted for use in the illegal, unpermitted manufacture of tobacco products, which are subject to that tax.

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PART I – PERMIT HOLDER INFORMATION

1. Employer identification number (<i>Read instruction E</i>): —	2. TTB permit number (<i>Read instruction F</i>):	3. Serial number (<i>Read instruction G</i>):
4. Date of removal, sale, or transfer (mm/dd/yyyy):	6. Name and premises address:	
5. Date of this report (mm/dd/yyyy):		

PART II – TYPE AND QUANTITY OF PROCESSED TOBACCO TRANSFERRED

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

10. Full name of purchaser/recipient of processed tobacco:	11. Business address of the purchaser/recipient:	12. Telephone number: () —
13. Destination street address of the processed tobacco (if different than Item 10 – if same, check box below): <input type="checkbox"/> Same as Item 11	15. Business phone number at destination (if same as Item 12 check box below): () — <input type="checkbox"/> Same as Item 12	
16. Name and business address of person picking up the processed tobacco for delivery:	17. Identification (number of driver's license or other government-issued picture ID) for person listed in Item 16:	
	18. License plate/tag number of vehicle:	

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.

19. Signature	20. Title	21. Date Signed
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