

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
2002 FLOOR STOCKS TAX RETURN (Cigarettes)

(See Instructions Below)

SECTION I - TAXPAYER IDENTIFYING INFORMATION

1. NAME AND ADDRESS	2. EMPLOYER IDENTIFICATION NUMBER (EIN)
	3. SPECIFY THE NUMBER OF LOCATIONS WHERE AN INVENTORY WAS TAKEN FOR THIS RETURN

4. CONTROLLED GROUP (Check one)

- I AM NOT A MEMBER OF A CONTROLLED GROUP AS DEFINED IN 27 CFR 46.192(b).
- I AM A MEMBER OF A CONTROLLED GROUP, AND I AM ATTACHING A LIST OF ALL MEMBERS OF MY CONTROLLED GROUP that states their location, EIN and their portion of the floor stocks tax credit (see 27 CFR 46.223).

SECTION II - CALCULATION OF TAXES

ARTICLE (a)	INVENTORY AS OF 1/1/2002 (b)	FLOOR STOCKS TAX RATE (c)	COMPUTED TAX (d)
5. SMALL CIGARETTES (Class A) (All standard sizes including 100 mm and 120 mm)	cigarettes NOT marked for export	\$2.50 per Thousand (Multiply each cigarette in column (b) by .0025.)	(enter only one amount)
	cigarettes marked for export		
6. LARGE CIGARETTES (Class B) 6" inches or less in length	cigarettes NOT marked for export	\$5.25 per Thousand (Multiply each cigarette by in column (b) .00525)	(enter only one amount)
	cigarettes marked for export		
7. LARGE CIGARETTES (Class B) more than 6" inches in length	cigarettes NOT marked for export	See instruction 7. (Multiply each cigarette in column (b) by the rate determined for length)	(enter only one amount)
	cigarettes marked for export		
8. TOTAL (Add items 5(d) through 7(d))			
9. TAX CREDIT Up to \$500. Your tax credit cannot exceed the amount due. If you file more than one return or you are a member of a controlled group as defined in 27 CFR 46.192(b), you may claim only one tax credit.			—
10. TOTAL TAX DUE (Subtract line 9 from 8) If your tax liability is zero, you do not have to file this return.			\$

SECTION III - PAYMENT SUMMARY -- PAY BY APRIL 1, 2002

11. METHOD OF PAYMENT (Check one box)
- CHECK MONEY ORDER EFT *Electronic Funds Transfer* Use EFT if you currently pay TTB Federal excise tax by this method.
- OTHER (Specify) _____ Make check or money order payable to the ALCOHOL AND TOBACCO TAX AND TRADE BUREAU. Write your employer identification number (EIN) on your check or money order.

SECTION IV - CERTIFICATION

Under penalties of perjury, I declare that I have examined this return, including any supporting inventory records and accompanying statements, and to the best of my knowledge and belief it is true, correct, complete, and includes all tax liabilities required by law or regulation to be reported.

12. SIGNATURE	13. TITLE	14. DATE
15. DAYTIME TELEPHONE NUMBER		16. E-MAIL ADDRESS (Optional)

INSTRUCTIONS

GENERAL

You should have a copy of the regulations for floor stocks tax. These regulations explain who is liable, how to take an inventory, what records that you need to keep and other topics.

If you do not have a copy of the floor stocks tax regulations, you can get a copy from: National Revenue Center, 550 Main Street, Cincinnati, OH 45202-5215, telephone 1-877-882-3277 or 513-684-3334, or e-mail at TTBtobacco@ttb.gov.

- (a) Length of the cigarette. _____
- (b) Divide (a) by 2 _____
- (c) Round up (b) to whole number _____
- (d) Multiply (c) by \$.0025 _____

The amount calculated in (d) is the floor stocks tax rate for that length of cigarette. [For example, you have 10,000 cigarettes of a length of 9 inches. The floor stocks tax rate is \$.01 per cigarette (4 multiplied by \$.0025). Using this rate of tax, the tax on these 10,000 cigarettes is \$100 (10,000 cigarettes multiplied by \$.01).]

SECTION I - TAXPAYER IDENTIFYING INFORMATION

1. Verify and correct all pre-printed information. If you receive a blank tax return, enter your complete business name, address, and ZIP Code in Item 1.
2. Enter your Employer Identification Number (EIN).
3. You must enter a number. Enter the number "1" if your return covers only one location. If you have multiple locations with the same EIN, we encourage you to file one return that covers these locations.

SECTION II - CALCULATION OF TAXES

Calculate tax only on cigarettes held for sale on January 1, 2002. Do not include unmerchantable cigarettes. For complete instructions about taking an inventory, refer to regulations.

- 5-7. **Cigarettes marked for export.** Your inventory must count separately cigarettes that have been labeled for export from the United States. Refer to 27 CFR 46.202 on how to identify these cigarettes.
7. **Large Cigarettes More Than 6 Inches In Length.** If you have large cigarettes that are more than 6 inches in length, use the following worksheet to calculate the floor stocks tax rate for each length of cigarette.

SECTION IV - TAXPAYER CERTIFICATION

Sign, enter your business title, and date your return. You must be authorized to act on behalf of the business. Agents signing on behalf of a business must have a power of attorney on file with TTB or may attach a copy with the tax return.

Mailing. Use the enclosed self-addressed envelope or mail to:

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
P.O. BOX 371951
PITTSBURGH, PA 15251-7951

Questions. If you have questions about filing this return, contact your local TTB office or the National Revenue Center, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215, telephone 1-877-882-3277 or 513-684-3334 or e-mail at TTBtobacco@ttb.gov.

Penalties. Civil and criminal penalties may be imposed. These penalties include failure to file, failure to pay, failure to allow TTB officers access to premises where taxable articles are stored, failure to furnish officers access to records pertinent to tax liabilities, or filing a fraudulent return.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information is to identify taxpayers and the amount of tax due for each tax return. The information is used by the Government to ensure that the correct tax was determined and paid. This information is mandatory by Public Law 105-33.

The estimated average burden associated with this collection is 30 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 directed to the Reports Management Officer, Regulations and Procedures 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 currently valid OMB control number.