

§ 44.142

located, or at the entrance of his warehouse, where it can be plainly seen, a sign, in plain and legible letters, exhibiting the name under which he operates and (a) the type of business ("Export Warehouse Proprietor") or (b) the number of the permit issued to the export warehouse proprietor under this part.

§ 44.142 Records.

Every export warehouse proprietor must keep in such warehouse complete and concise records, containing the:

- (a) Number of containers;
- (b) Unit type (*e. g.*, cartons, cases);
- (c) Kind of articles (*e. g.*, small cigarettes);
- (d) Name of manufacturer and brand; and,

(e) Quantity of tobacco products, cigarette papers and tubes received, removed, transferred, destroyed, lost or returned to manufacturers or to customs warehouse proprietors. In addition to such records, the export warehouse proprietor shall retain a copy of each Form 5200.14 received from a manufacturer, another export warehouse proprietor, or customs warehouse proprietor, from whom tobacco products and cigarette papers and tubes are received and a copy of each Form 5200.14 covering the tobacco products, and cigarette papers and tubes removed from the warehouse. The entries for each day in the records maintained or kept under this section shall be made by the close of the business day following that on which the transactions occur. No particular form of records is prescribed, but the information required shall be readily ascertainable. The records and copies of Form 5200.14 shall be retained for 3 years following the close of the calendar year in which the shipments were received or removed and shall be made available for inspection by any appropriate ATF officer upon request.

(Approved by the Office of Management and Budget under control number 1512-0367)

(72 Stat. 1423, as amended; 26 U.S.C. 5741)

[T.D. ATF-421, 64 FR 71925, Dec. 22, 1999]

27 CFR Ch. I (4-1-04 Edition)

INVENTORIES

§ 44.143 General.

(a) Every export warehouse proprietor shall at the times specified in this subpart make a true and accurate inventory of products held on ATF Form 5220.3 (3373).

(b) This inventory shall be subject to verification by an appropriate ATF officer. A copy of each inventory shall be retained by the export warehouse proprietor for 3 years following the close of the calendar year in which the inventory is made and shall be made available for inspection by any appropriate ATF officer upon request.

[T.D. ATF-289, 54 FR 48841, Nov. 27, 1989, as amended by T.D. ATF-421, 64 FR 71925, Dec. 22, 1999; T.D. ATF-424, 64 FR 71933, Dec. 22, 1999; T.D. ATF-480, 67 FR 30802, May 8, 2002]

§ 44.144 Opening.

An opening inventory shall be made by the export warehouse proprietor at the time of commencing business. The date of commencing business under this part shall be the effective date indicated on the permit issued under § 44.93. A similar inventory shall be made by the export warehouse proprietor when he files a superseding bond. The date of such inventory shall be the effective date of such superseding bond.

(72 Stat. 1422; 26 U.S.C. 5721)

[25 FR 4719, May 28, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-480, 67 FR 30802, May 8, 2002]

§ 44.145 Special.

A special inventory shall be made by the export warehouse proprietor whenever required by any appropriate ATF officer.

(72 Stat. 1422; 26 U.S.C. 5721)

§ 44.146 Closing.

A closing inventory shall be made by the export warehouse proprietor when he transfers ownership or concludes business. Where the proprietor transfers ownership the closing inventory shall be made as of the day preceding

the date of the opening inventory of the successor.

(72 Stat. 1422; 26 U.S.C. 5721)

[25 FR 4719, May 28, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-480, 67 FR 30802, May 8, 2002]

REPORTS

§ 44.147 General.

Every export warehouse proprietor shall make a report on Form 5220.4 of all tobacco products, and cigarette papers and tubes on hand, received, removed, transferred, and lost or destroyed. Such report shall be made at the times specified in this subpart and shall be made whether or not any operations or transactions occurred during the period covered by the report. A copy of each report shall be retained by the export warehouse proprietor at his warehouse for 3 years following the close of the calendar year covered in such reports, and made available for inspection by any appropriate ATF officer upon his request.

(72 Stat. 1422; 26 U.S.C. 5722)

[T.D. 6871, 31 FR 51, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975; T.D. ATF-232, 51 FR 28088, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-421, 64 FR 71925, Dec. 22, 1999; T.D. ATF-424, 64 FR 71933, Dec. 22, 1999; T.D. ATF-480, 67 FR 30802, May 8, 2002]

§ 44.148 Opening.

An opening report, covering the period from the date of the opening inventory, or inventory made in connection with a superseding bond, to the end of the month, shall be made on or before the 20th day following the end of the month in which the business was commenced.

(72 Stat. 1422; 26 U.S.C. 5722)

§ 44.149 Monthly.

A report for each full month shall be made on or before the 20th day following the end of the month covered in the report.

(72 Stat. 1422; 26 U.S.C. 5722)

§ 44.150 Special.

A special report, covering the unreported period to the day preceding the date of any special inventory required by an appropriate ATF officer, shall be made with such inventory. Another report, covering the period from the date of such inventory to the end of the month, shall be made on or before the 20th day following the end of the month in which the inventory was made.

(72 Stat. 1422; 26 U.S.C. 5722)

§ 44.151 Closing.

A closing report, covering the period from the first of the month to the date of the closing inventory, or the day preceding the date of an inventory made in connection with a superseding bond, shall be made with such inventory.

(72 Stat. 1422; 26 U.S.C. 5722)

CLAIMS

§ 44.152 Claim for remission of tax liability.

Remission of the tax liability on tobacco products, and cigarette papers and tubes may be extended to the export warehouse proprietor liable for the tax where such articles in bond are lost (otherwise than by theft) or destroyed, by fire, casualty, or act of God, while in the possession or ownership of such proprietor. Where articles are so lost or destroyed the proprietor shall report promptly such fact, and the circumstances, to the appropriate ATF officer. If the proprietor wishes to be relieved of the tax liability, the proprietor must prepare and file a claim on ATF Form 5620.8. The nature, date, place, and extent of the loss or destruction must be stated in such claim. The claim must be accompanied by such evidence as is necessary to establish to the satisfaction of the appropriate ATF officer that the claim is valid. When the appropriate ATF officer has acted on the claim, such officer will return a copy of ATF Form 5620.8 to the proprietor as notice of such action. The proprietor must keep the copy of ATF Form 5620.8 for 3 years following the