

**§ 270.168 Remittance with return.**

Except when an electronic fund transfer has been made under § 270.165a for the full amount of tax due, the tax on tobacco products shown to be due and payable on any return shall be paid by remittance in full with the tax return. The remittance may be in the form which the regional director (compliance) is authorized to accept under § 70.61 of this chapter (Payment by check or money order) and which is acceptable to him, except as otherwise specified in § 270.166. Checks and money orders shall be made payable to the "Bureau of Alcohol, Tobacco and Firearms". In paying the tax, a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to one cent.

(68A Stat. 778, 72 Stat. 1417; 26 U.S.C. 6313, 5703; Aug. 16, 1954, ch. 736, 68A Stat. 707, as amended (26 U.S.C. 5703))

[T.D. 6871, 31 FR 35, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55855, Sept. 28, 1979; T.D. ATF-77, 46 FR 3009, Jan. 13, 1981; T.D. ATF-232, 51 FR 28081, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-301, 55 FR 47658, Nov. 14, 1990]

**§ 270.169 Employer identification number.**

The employer identification number (defined at 26 CFR 301.7701-12) of a manufacturer of tobacco products who has been assigned such a number shall be shown on each tax return, Form 5000.24. Failure of the manufacturer to include his employer identification number on Form 5000.24 may result in assertion and collection of the penalty specified in § 70.113 of this chapter.

[T.D. ATF-219, 50 FR 51390, Dec. 17, 1985, as amended by T.D. ATF-301, 55 FR 47658, Nov. 14, 1990]

**§ 270.170 Application for employer identification number.**

Every manufacturer of tobacco products who has neither secured an employer identification number nor made application therefor shall file an application on Form SS-4. Form SS-4 may be obtained from any service center director or from any district director. Such application shall be filed on or before the seventh day after the date

on which any tax return under this part is filed. Each manufacturer shall make application for and shall be assigned only one employer identification number for all internal revenue tax purposes.

(75 Stat. 828; 26 U.S.C. 6109)

[T.D. 7055, 35 FR 13515, Aug. 25, 1970. Redesignated at 40 FR 16835, Apr. 15, 1975]

**§ 270.171 Execution and filing of Form SS-4.**

The application on Form SS-4, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The application shall be filed with the service center director serving any internal revenue district where the applicant is required to file returns under this part, except that hand-carried applications may be filed with the district director of any such district as provided for in 26 CFR 301.6091-1. The application shall be signed by (a) the individual if the person is an individual; (b) the president, vice president, or other principal officer if the person is a corporation; (c) a responsible and duly authorized member or officer having knowledge of its affairs if the person is a partnership or other unincorporated organization; or (d) the fiduciary if the person is a trust or estate.

(75 Stat. 828; 26 U.S.C. 6109)

[T.D. 7055, 35 FR 13515, Aug. 25, 1970. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55855, Sept. 28, 1979]

## RECORDS

**§ 270.181 General.**

Every manufacturer of tobacco products shall keep records of his operations and transactions which shall reflect, for each day, the information specified in §§ 270.182 and 270.183. For the aforesaid purpose "day" shall mean calendar day, except that the regional director (compliance) may, upon application of the manufacturer by letter, in duplicate, authorize as such day for a factory a 24-hour cycle of operation other than the calendar day. A day

once so established as other than the calendar day may be changed only by like application approved by the regional director (compliance). A manufacturer who maintains commercial records from which the required information may be readily ascertained may utilize such records for this purpose. Where a manufacturer does not maintain commercial records which adequately reflect the information required by this part concerning cigars and cigarettes, he shall keep a record on Form 3065 with respect to large cigars and on Form 3066 with respect to small cigars and large and small cigarettes. The manufacturer shall keep the auxiliary and supplemental records from which such records are compiled and shall keep supporting records, as specified in §§ 270.184 and 270.186, of cigars and cigarettes removed subject to tax and transferred in bond. Except as provided in §§ 270.184 and 270.186 the entries in the commercial or form records so maintained or kept shall be made not later than the close of the business day next following that on which the transactions occur. As used in this section the term "business day" shall mean any day other than Saturday, Sunday, a legal holiday in the District of Columbia, or a statewide legal holiday in the State wherein the factory to which the records relate is located.

(Approved by the Office of Management and Budget under control number 1512-0358)

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

[T.D. 6871, 31 FR 35, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984]

**§ 270.182 Record of tobacco.**

The record of a manufacturer of tobacco products shall show the date and total quantity in pounds, of all tobacco other than tobacco products:

- (a) Received (including tobacco resulting from reduction of cigars and cigarettes, and unpackaging of smokeless tobacco and pipe tobacco), together with the name and address of the person from whom received;
- (b) Shipped or delivered, together with the name and address of the person to whom shipped or delivered;
- (c) Lost; and

- (d) Destroyed.

(Approved by the Office of Management and Budget under control number 1512-0358)

[T.D. 6871, 31 FR 35, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984; T.D. ATF-232, 51 FR 28081, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-289, 54 FR 48840, Nov. 27, 1989]

**§ 270.183 Record of tobacco products.**

The record of a manufacturer of tobacco products shall show the date and total quantities of all tobacco products, by kind (small cigars-large cigars; small cigarettes-large cigarettes; chewing tobacco-snuff; pipe tobacco):

- (a) Manufactured;
- (b) Received in bond by—
  - (1) Transfer from other factories,
  - (2) Release from customs custody, and
  - (3) Transfer from export warehouses;
- (c) Received by return to bond;
- (d) Disclosed as an overage by inventory;
- (e) Removed subject to tax (for large cigars, by wholesale price or sale price in accordance with § 270.22 or § 270.22a, as applicable, except those over \$235.294 per thousand may optionally be shown as if the price were \$236 per thousand);
- (f) Removed, in bond, for—
  - (1) Export,
  - (2) Transfer to export warehouses,
  - (3) Transfer to other factories,
  - (4) Use of the United States, and
  - (5) Experimental purposes off factory premises;
- (g) Otherwise disposed of, without determination of tax, by—
  - (1) Consumption by employees on factory premises,
  - (2) Consumption by employees off factory premises, together with the number of employees to whom furnished,
  - (3) Use for experimental purposes on factory premises,
  - (4) Loss,
  - (5) Destruction, and
  - (6) Reduction to materials;
  - (h) Disclosed as a shortage by inventory; and
  - (i) On which the tax has been determined and which are—
    - (1) Received, and