

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.

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[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