

## (2) Disposed of.

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

(Sec. 2128(c), Pub. L. 94-455, 90 Stat. 1921 (26 U.S.C. 5741))

[T.D. ATF-80, 46 FR 18310, Mar. 24, 1981, as 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; T.D. ATF-307, 55 FR 52743, Dec. 21, 1990]

**§ 270.184 Record in support of removals subject to tax.**

Every manufacturer of tobacco products shall keep a supporting record of tobacco products removed from his factory subject to tax and shall make entries in the record at the time of removal. The supporting record shall show, with respect to each removal, the date of removal, the name and address of the person to whom shipped or delivered, and the kind and quantity of tobacco products removed. In the case of large cigars, the wholesale price or sale price, as applicable, shall also be shown, except that if the price is more than \$35.294 per thousand, an indication in the supporting record to that effect will suffice. In the case of large tobacco products the wholesale price shall also be shown, except that if the price is more than \$235.294 per thousand, an indication in the supporting record to that effect will suffice. Where the tobacco products are delivered within the factory directly to the consumer, the name and address of the person to whom delivered need not be shown. Where the manufacturer keeps, at the factory, copies of invoices or other commercial records containing the information required as to each removal, in such manner that the information may be readily ascertained therefrom, such copies will be considered the supporting record required by this section. Such invoices or other commercial records which do not show specifically the tax classification of tobacco products (including wholesale price or sale price, as applicable of large cigars) will be acceptable if they contain adequate information to read-

ily enable an ATF officer to ascertain the applicable tax.

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

(Sec. 2128(c), Pub. L. 94-455, 90 Stat. 1921 (26 U.S.C. 5741))

[T.D. ATF-40, 42 FR 5001, Jan. 26, 1977, as 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-307, 55 FR 52743, Dec. 21, 1990]

**§ 270.185 Retention of records.**

All records required to be kept under this part, including copies of authorizations, claims, inventories, notices, reports, returns and schedules, shall be retained by the manufacturer for three years following the close of the calendar year in which filed or made, or in the case of an authorization, for three years following the close of the calendar year in which the operation under such authorization is concluded. Such records shall be kept in the factory or a place convenient thereto, and shall be made available for inspection by any ATF officer upon his request.

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

**§ 270.186 Record in support of transfers in bond.**

Every manufacturer of tobacco products shall keep a supporting record of tobacco products transferred in bond to or received in bond from other factories, and shall make the entries therein at the time of each receipt or removal of such products. Such supporting records shall show the date of receipt or removal, the name of the manufacturer and address of the factory from which received or to which removed or the permit number of such factory, and the kind and quantity of tobacco products. Where the manufacturer keeps, at the factory, copies of invoices or other commercial records containing the information required as to each receipt and removal, in such orderly manner that the information may be readily ascertained therefrom,

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such copies will be considered the supporting record required by this section.

(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; T.D. ATF-232, 51 FR 28081, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

**§ 270.187 Record of wholesale prices of large cigars removed before January 1, 1991.**

Every manufacturer of tobacco products who removes large cigars from his factory shall keep the records required by this section.

(a) *Basic record of wholesale prices.* The manufacturer shall keep a record to show each wholesale price (suggested delivered price to retailers or wholesale price as determined by the Associate Director (Compliance Operations) under §270.22(h)), which is applicable to large cigars removed. No later than the tenth business day in January of each year the manufacturer shall prepare such a record to show the wholesale price in effect on the first day of that year for each brand and size of his large cigars. However, for the year 1977 the record shall be prepared no later than the tenth business day in February, to show the prices in effect as of February 1, 1977. The manufacturer shall thereafter enter in the record the wholesale price and its effective date for any large cigar removed which was not previously entered in the record, and any change in a price from that shown in the record, within ten business days after such removal or change in price. The record shall be a continuing one for each brand and size of cigar (and type of packaging, if pertinent), so that the taxable price on any date may be readily ascertained.

(b) *Copies of price announcements.* The manufacturer shall retain a copy of each general announcement which he issues within his organization or to the trade about establishment or change of large cigar wholesale prices. If the copy does not show the actual date

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when issued it shall be annotated to show that information and it shall also be annotated to show the date on which a copy was submitted to the Associate Director (Compliance Operations) in accordance with § 270.202(b).

(Approved by the Office of Management and Budget under control number 1512-0365)

[T.D. ATF-40, 42 FR 5001, Jan. 26, 1977, as amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984; T.D. ATF-307, 55 FR 52743, Dec. 21, 1990]

**§ 270.187a Record of sale prices of large cigars removed on or after January 1, 1991.**

Every manufacturer of tobacco products who removes large cigars from the factory shall keep such records as are necessary to establish and verify the price for which the cigars are sold, in accordance with §270.22a. The record shall be a continuing one of each brand and size of cigar so that the sale price on which the tax is based may be readily ascertained.

[T.D. ATF-307, 55 FR 52743, Dec. 21, 1990]

INVENTORIES AND REPORTS

**§ 270.201 Inventories.**

Every manufacturer of tobacco products shall make true and accurate inventories on Form 3067, which inventories shall include all tobacco products and tobacco on hand required to be accounted for in the records kept under this part. The manufacturer shall make such an inventory at the time of commencing business, which shall be the effective date of the permit issued upon original qualification under this part; at the time of transferring ownership; at the time of changing the location of his factory to a different region; at the time of concluding business; and at such other time as any ATF officer may require. Each inventory shall be prepared in duplicate, and shall be subject to verification by an ATF officer. The original of each such inventory shall be submitted to the regional director (compliance), and the