

REQUIRED RECORDS AND REPORTS

§ 41.204 General.

Every tobacco products importer must keep such records and, when required by this part, submit such reports, of the physical receipt and disposition of tobacco products. Records and reports will not be required under this part with respect to tobacco products while in customs custody.

§ 41.205 [Reserved]

FILING AND RETENTION OF RECORDS AND REPORTS

§ 41.206 Reports.

(a) *General.* Importers must file a monthly report on TTB F 5220.6 in accordance with the instructions for the form.

(b) *First report.* The first monthly report must be submitted by the 15th day of the month following the month in which the permit is issued.

(c) *Reports of no activity.* Reports with the notation “No Activity” must be made for those months in which no activity occurs.

(d) *Concluding report.* When a transfer of ownership of the business of an importer of tobacco products described in § 41.224, or when a change in control of a corporation described in § 41.226 occurs, a concluding report with the notation “Concluding Report” must be made for the month or partial month during which the transfer of ownership or change in control becomes effective. A concluding report must also be made for the month or partial month during which an importer concludes operations under the permit.

EFFECTIVE DATE NOTE: By T.D. TTB-78, at 74 FR 29415, June 22, 2009, § 41.206 was revised, effective June 22, 2009 through June 22, 2012.

§ 41.207 [Reserved]**§ 41.208 Maintenance and retention of records and reports.**

(a) *Maintenance.* All records, reports, and other documents required under this part must be maintained separately, chronologically by transaction or reporting date, at the importer’s principal place of business. The appropriate TTB officer may, pursuant to an

application by the importer for an approved alternate method or procedure under § 41.26, authorize such documents to be maintained at another business location under the control of the importer, if the conditions of § 41.26 are met and provided that the use of the alternate location does not cause undue inconvenience to TTB when attempting to examine the files and does not delay the timely transmittal of any document required to be submitted to TTB.

(b) *Retention.* All records and reports and documents or copies of documents supporting these records or reports required by this part to be submitted to TTB or retained by the importer must be retained for not less than three years following the close of the calendar year in which filed or made. Such records, reports, and other documents must be available for inspection by the appropriate TTB officer upon request. Furthermore, the appropriate TTB officer may require these records, reports, and other documents to be kept for an additional period of not more than three years in any case where it is necessary to protect the revenue.

EFFECTIVE DATE NOTE: By T.D. TTB-78, at 74 FR 29415, June 22, 2009, § 41.208 was revised, effective June 22, 2009 through June 22, 2012.

Subpart L—Changes After Original Qualification of Importers

SOURCE: T.D. ATF-422, 64 FR 71953, Dec. 22, 1999, unless otherwise noted.

CHANGES IN NAME

§ 41.220 Change in individual name.

Where there is a change in the name of an individual operating as an importer of tobacco products, the importer must make application on TTB Form 5230.5 for an amended permit within 30 days of such change.

[T.D. ATF-422, 64 FR 71953, Dec. 22, 1999. Re-designated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

§ 41.221 Change in trade name.

Where there is a change in, or an addition or discontinuance of, a trade name used by an importer of tobacco