

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

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products in connection with operations authorized by the permit, the importer must make application on TTB Form 5230.5 for an amended permit to reflect such change within 30 days of such change. The importer must also furnish a true copy of any new trade name certificate or document issued to the business, or statement in lieu thereof, required by § 41.195.

[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]

§ 41.222 Change in corporate name.

Where there is a change in the corporate name of 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. The importer must also furnish such documents as may be necessary to establish that the corporate name has been changed.

[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]

CHANGES IN OWNERSHIP AND CONTROL

§ 41.223 Fiduciary successor.

If an administrator, executor, receiver, trustee, assignee, or other fiduciary, is to take over the business of an importer of tobacco products, as a continuing operation, such fiduciary must make application for permit, before commencing operations as required by subpart K of this part, furnish certified copies, in duplicate, of the order of the court, or other pertinent documents, showing his appointment and qualification as such fiduciary. However, where a fiduciary intends only to liquidate the business, qualification as an importer of tobacco products will not be required if the fiduciary promptly files with the appropriate TTB officer a written statement to that effect.

[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]

§ 41.224 Transfer of ownership.

If a transfer is to be made in ownership of the business of an importer of tobacco products (including a change of any member of a partnership or as-

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sociation), such importer must give notice, in writing, to the appropriate TTB officer, naming the proposed successor and the desired effective date of such transfer. The proposed successor must qualify as an importer of tobacco products, before commencing operations, in accordance with the applicable provisions of subpart K of this part. The importer must give such notice of transfer, and the proposed successor must make application for permit in ample time for examination and approval thereof before the desired date of such change. The predecessor must make a concluding report, in accordance with the provisions of § 41.205, and surrender the permit with such report. The successor must make a commencing report, in accordance with the provisions of § 41.206.

[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]

§ 41.225 Change in officers, directors, or stockholders of a corporation.

Upon election or appointment (excluding successive reelection or re-appointment) of any officer or director of a corporation operating the business of an importer of tobacco products, or upon any occurrence which results in a person acquiring ownership or control of more than ten percent in aggregate of the outstanding stock of such corporation, the importer must, within 30 days of such action, so notify the appropriate TTB officer in writing, giving the identity of such person. In the event that the acquisition of ten or more percent in aggregate of the outstanding stock of such corporation results in a change of control of such corporation, the provisions of § 41.226 will apply. When there is any change in the authority furnished under § 41.196 for officers to act on behalf of the corporation the importer must immediately so notify the appropriate TTB officer in writing.

[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]

§ 41.226 Change in control of a corporation.

Where the issuance, sale, or transfer of the stock of a corporation operating