§ 46.207 Articles held in bond.

If the dealer is a manufacturer or an export warehouse proprietor and holds articles in TTB bond on April 1, 2009, the floor stocks tax does not apply to

(a) The quantity and type of each article subject to floor stocks tax recorded in sufficient detail to determine the tax rate as stated in §46.222. See the table in §46.201(c) for the information required for each type of article;  
(b) The date and time the inventory was taken;  
(c) The name of the individual(s) conducting the inventory and the name of the dealer for whom the inventory was taken; and  
(d) The location where the inventory was taken (street address, city and State).

(Approved by the Office of Management and Budget under control number 1513–0129)