

**UNITED STATES DEPARTMENT OF AGRICULTURE**

Farm Service Agency  
Washington, DC 20250

<b>Tobacco Transition Assessment Program 17-TB</b>	<b>Amendment 2</b>
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**Approved by:** Administrator



**Amendment Transmittal**

**A Reason for Amendment**

Subparagraph 42 E has been amended to update the 2005 maximum tax rates.

<b>Page Control Chart</b>		
<b>TC</b>	<b>Text</b>	<b>Exhibit</b>
	4-7, 4-8	



## 42 Dividing Estimated National Quarterly Assessment Amounts Between 6 Classes of Tobacco (Continued)

### D Example Statistical Report - Tobacco (Continued)

<b>STATISTICAL REPORT - TOBACCO</b>		TTB S 5210-12-2007			Page: 2 of 2	
	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year Current Month</u>	<u>Current Year Cumulative Year to Date</u>	<u>Prior Year Cumulative Year to Date</u>	
<b>Removed Tax Exempt - Smokeless Tobacco</b>						
Snuff - Export & To Export Warehouses	65,038	92,397	60,767	1,050,627	1,057,226	
Other	1,445	1,752	984	13,705	8,371	
Chewing Tobacco - Exp. & To Exp. Whs.	0	4,937	4,455	712,204	68,488	
Other	403	693	225	7,948	9,135	
<b>Removed Tax Exempt - Pipe Tobacco</b>						
Export and To Export Warehouses	88,552	157,177	107,288	934,233	781,979	
Other	20	0	4	62	169	
<b>Removed Tax Exempt - Roll-Your-Own Tobacco</b>						
Export and To Export Warehouses	343	0	127	2,364	1,320	
Other	0	1	0	4	7	
<b>IMPORTED FROM FOREIGN COUNTRIES Entered/Withdrawn for Consumption (As reported by the Bureau of the Census in Publication IM 146)</b>						
Cigarettes, Total (USTSA 2402.20.1000, 2402.20.8000, 2402.20.9000)	1,381,644,000	1,310,757,000	2,316,894,000	13,272,402,000	16,156,451,000	
Cigars - Small (USTSA 2402.10.3030)	13,294,000	20,082,000	54,000,000	311,199,000	271,875,000	
Cigars - Large:						
Class A-G (USTSA 2402.10.3060)	31,654,000	40,586,000	39,498,000	476,411,000	421,241,000	
Class H (USTSA 2402.10.6000, 2402.10.8000, 2402.10.3090)	38,970,000	40,613,000	30,996,000	412,593,000	373,892,000	
Total Large	70,624,000	81,199,000	70,494,000	889,004,000	795,133,000	
Snuff (USTSA 2403.99.2040)	4,771	12,502	1,045	101,194	63,497	
Chewing Tobacco (USTSA 2403.99.2030)	11,482	51,035	15,408	217,387	235,747	
Pipe Tobacco (USTSA 2403.10.2020)	122,542	98,229	145,426	1,862,312	1,439,423	
Roll-Your-Own Tobacco (USTSA 2403.10.2040)	32,031	183,131	90,804	1,658,991	1,139,660	
<b>Release to Domestic Factories Without Payment of Tax (Included also in above "Entered/Withdrawn for Consumption" Category)</b>						
Cigarettes - Small	2,746	43,838	2,777	12,529,330	45,649,886	
Cigarettes - Large	0	0	0	0	0	
Cigars - Small	0	0	0	0	0	
Cigars - Large	0	0	0	0	367,417,579	
Snuff	0	0	0	0	0	
Chewing Tobacco	0	0	0	0	0	
Pipe Tobacco	0	0	0	0	0	
Roll-Your-Own Tobacco	0	0	0	0	0	
<b>Onhand / Close of Business</b>						
Cigarettes - Small	34,282,869,395	36,878,547,200	30,515,429,768			
Cigarettes - Large	0	0	0			
Cigars - Small	455,855,241	436,403,514	379,611,429			
Cigars - Large	326,224,342	342,125,039	305,329,348			
Snuff	3,072,634	3,414,554	2,832,549			
Chewing Tobacco	1,744,565	2,028,152	1,350,994			
Pipe Tobacco	168,243	217,943	166,158			
Roll-Your-Own Tobacco	505,907	310,802	279,522			

Note: Changes in figures from prior reports could be due to amended reports being filed.

<http://www.ttb.gov>

42 **Dividing Estimated National Quarterly Assessment Amounts Between 6 Classes of Tobacco (Continued)**

**E 2005 Maximum Tax Rates**

The following rates, established by TTB, shall be used to establish the **estimated taxes**, according to subparagraph B.

**Note:** These tax rates will remain the same **regardless** of any change in the Federal excise tax rates.

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<b>Tobacco Products</b>	<b>Rate</b>
Small Cigarettes	\$19.50 Per Thousand
Small Cigars	\$1.828 Per Thousand
Large Cigars	\$48.75 Per Thousand
Chewing Tobacco	\$0.195 Per Pound
Snuff	\$0.585 Per Pound
Pipe Tobacco	\$1.0969 Per Pound
Roll-Your-Own Tobacco	\$1.0969 Per Pound

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