

**Calculation of Tobacco Transition Payment Program Assessments for Each Class of Tobacco Under Section 625(c)**

Class of tobacco	Domestic (# or lbs) <sup>1</sup>	Imports (# or lbs) <sup>1</sup>	Total quantity (# or lbs) <sup>1</sup>	Maximum tax rate	Estimated taxes (total quantity times tax rate)	Allocation by class (percent) <sup>2</sup>
<b>2003 Calendar year (for fiscal year 2005)</b>						
Cigarettes: small (#)	377,241,580,953	23,085,086,000	400,326,666,953	\$19.50/thou	\$7,806,370,006	96.331
Cigarettes: large (#)	0	0	0	\$40.95/thou	\$0	0
Cigars: small (#)	2,301,972,488	172,369,000	2,474,341,488	\$1.828/thou	\$4,523,096	0.056
Cigars: large (#)	4,018,523,214	514,566,000	4,533,089,214	\$48.75/thou	\$220,988,099	2.727
Cigars: total (#)	6,320,495,702	686,935,000	7,007,430,702		225,511,195	2.7830
Snuff (lbs)	74,700,715	8,369	74,709,084	\$0.585/lb	\$43,704,814	0.539
Chewing tobacco (lbs)	45,906,067	174,399	46,080,466	\$0.195/lb	\$8,985,691	0.111
Pipe tobacco (lbs)	4,155,205	698,086	4,853,291	\$1.0969/lb	\$5,323,575	0.066
Roll your own (lbs)	11,353,137	1,254,008	12,607,145	\$1.0969/lb	\$13,828,777	0.171
Total					\$8,103,724,058	100.0010
<b>2004 Calendar year (for fiscal year 2006)</b>						
Cigarettes: small (#)	374,982,049,606	22,677,777,000	397,659,826,606	\$19.50/thou	\$7,754,366,619	95.9987
Cigarettes: large (#)	0	0	0	\$40.95/thou	\$0	0.0000
Cigars: small (#)	2,701,646,262	215,443,000	2,917,089,262	\$1.828/thou	\$5,332,439	0.0660
Cigars: large (#)	4,319,157,701	615,596,000	4,934,753,701	\$48.75/thou	\$240,569,243	2.9782
Cigars: total (#)	7,020,803,963	831,039,000	7,851,842,963		245,901,682	3.0442
Snuff (lbs)	77,983,437	16,833	78,000,270	\$0.585/lb	\$45,630,158	0.5648
Chewing tobacco (lbs)	42,911,709	208,894	43,120,603	\$0.195/lb	\$8,408,518	0.1040
Pipe tobacco (lbs)	3,904,810	794,487	4,699,297	\$1.0969/lb	\$5,154,659	0.0638
Roll your own (lbs)	15,792,082	720,658	16,512,740	\$1.0969/lb	\$18,112,825	0.2242
Total					\$8,077,574,460	99.9997

<sup>1</sup>Source: Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, Report Symbol TTB S 5200-12-2003 (August 19, 2004) and TTB S 5200-12-2004 (March 23, 2005). [www.ttb.gov/tobacco/stats/index.htm](http://www.ttb.gov/tobacco/stats/index.htm). <sup>2</sup>Allocation for cigarettes and cigars product classes equals sum of percentage for "small" and "large" types, respectively.