



### FY 2015 Tobacco User Fee Yearly Allocation Formulation by Product Class Under section 919 of the Federal Food, Drug, and Cosmetic Act

FY 2015	Total Assessment
Full Year	\$ 566,000,000
Per Quarter	\$ 141,500,000

	FY 2015 Class Dollar Figure	Initial Percentage Share by Class (Percent)	Reallocating Cigars and Pipe Tobacco Percentage Share	FY 2015 Class Percentage Share After Reallocation of Shares for Cigars and Pipe Tobacco	Class Allocation Per Quarter
	Based on 2013 TTB data <sup>1</sup>	Based on 2013 TTB data <sup>1</sup>	per Section 919(b)(2)(B)(iv)		(Final Quarter Allocation)
Cigarettes	\$ 5,338,817,214	87.9480%	10.6719%	98.6199%	\$ 139,547,124
Roll-Your-Own Tobacco	\$ 4,228,049	0.0696%	0.0084%	0.0780%	\$ 110,434
Snuff	\$ 66,108,876	1.0890%	0.1321%	1.2211%	\$ 1,727,917
Chewing Tobacco	\$ 4,374,572	0.0720%	0.0087%	0.0807%	\$ 114,242
Cigars <sup>2</sup>	\$ 610,552,536	10.0578%			
Pipe Tobacco <sup>2</sup>	\$ 46,341,892	0.7634%			
<b>Total</b>	<b>\$ 6,070,423,138</b>	<b>99.9998%</b>	<b>10.8212%</b>	<b>99.9998%</b>	<b>\$ 141,499,717</b>

**Total 2015 Assessment**  
**\$ 565,998,868**

<sup>1</sup>Source: Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, Report Symbol TTB 5210-12-2013 (March 6, 2014). [www.ttb.gov/tobacco/tobacco-stats.shtml](http://www.ttb.gov/tobacco/tobacco-stats.shtml).

<sup>2</sup>The cigar and pipe tobacco classes are not subject to fees unless FDA issues a regulation that deems them to be subject to FDA's authority under Chapter IX of the Federal Food, Drug, and Cosmetic Act. Currently, the fees that otherwise would be assessed to the cigar and pipe tobacco classes per Section 919(b)(2)(B)(iv).