

FY 2016 Tobacco User Fee Yearly Allocation Formulation by Product Class Under Section 919 of the Federal Food, Drug, and Cosmetic Act

FY 2016	Revenue Target
Full Year	\$ 599,000,000
Per Quarter	\$ 149,750,000

	FY 2016 Class Est, Taxes From TTB Based on 2014 TTB data ¹	Initial Allocation by Class (Percent) Based on 2014 TTB data ¹	Reallocating % Cigars and Pipe Tobacco Share per Section 919(b)(2)(iv)	FY 2016 Class Percents After Reallocation of Shares for Cigars and Pipe Tobacco	Amount Per Quarter (Final Quarter Amount)
Cigarettes	\$ 5,122,284,826	87.0656%	11.4961%	98.5617%	\$ 147,596,102
Roll-Your-Own Tobacco	\$ 3,551,208	0.0603%	0.0080%	0.0683%	\$ 102,222
Snuff	\$ 66,905,130	1.1372%	0.1502%	1.2874%	\$ 1,927,814
Chewing Tobacco	\$ 4,283,255	0.0728%	0.0096%	0.0824%	\$ 123,413
<i>Cigars</i> ²	\$ 641,152,116	10.8979%			
<i>Pipe Tobacco</i> ²	\$ 45,065,598	0.7659%			
Total	\$ 5,883,242,133	99.9997%	11.6638%	99.9997%	\$ 149,749,551

Total 2016 Assessment
\$ 598,998,203

¹Source: Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, Report Symbol **TTB 5210-12-2014 (March 09 2015)**.
www.ttb.gov/tobacco/tobacco-stats.shtml.

² 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 are reallocated to those products that are covered per Section 919(b)(2)(B)(iv).