

manufacturer of shells or cartridges if, in return for a fee and expenses, he reloads casings of shells or cartridges submitted by a customer and returns the reloaded shells or cartridges with the identical casings provided by the customer to that customer. Under such circumstances, the customer would be the manufacturer of the shells or cartridges and may be liable for tax on the sale of articles. See section 4218 of the Code and § 53.112.

Taxable article. Any article taxable under section 4181 of the Code.

Treasury Account. The Department of Treasury's General Account at the Federal Reserve Bank of New York.

Vendor. Includes a lessor where the lessor is also the manufacturer of the article.

[T.D. ATF-308, 56 FR 303, Jan. 3, 1991, as amended by T.D. ATF-312, 56 FR 31083, July 9, 1991; T.D. ATF-330, 57 FR 40325, Sept. 3, 1992; T.D. ATF-365, 60 FR 33670, June 28, 1995; T.D. ATF-404, 63 FR 52603, Oct. 1, 1998; T.D. ATF-447, 66 FR 19088, Apr. 13, 2001]

Subpart C—Administrative and Miscellaneous Provisions

§ 53.20 Delegations of the Director.

All of the regulatory authorities of the Director contained in part 53 of the regulations are delegated to appropriate ATF officers. These ATF officers are specified in ATF Order 1130.18, Delegation Order—Delegation of the Director's Authorities in 27 CFR part 53—Manufacturers Excise Taxes—Firearms and Ammunition. ATF delegation orders, such as ATF Order 1130.18, are available to any interested person by mailing a request to the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5950, or by accessing the ATF web site (<http://www.atf.treas.gov>).

[T.D. ATF-447, 66 FR 19088, Apr. 13, 2001]

§ 53.21 Forms prescribed.

(a) The appropriate ATF officer is authorized to prescribe all forms required by this part. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall

be furnished as required by this part. The form will be filed in accordance with the instructions on the form.

(b) Forms may be requested from the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5950, or by accessing the ATF web site (<http://www.atf.treas.gov>).

(c) *Signature authorization.* An individual's signature on a return, statement, or other document made by or for a corporation or a partnership shall be prima facie evidence that the individual is authorized to sign the return, statement, or other document.

[T.D. ATF-308, 56 FR 303, Jan. 3, 1991. Redesignated in part by T.D. ATF-365, 60 FR 33670, June 28, 1995, as amended by T.D. 372, 61 FR 20724, May 8, 1996; T.D. ATF-447, 66 FR 19088, Apr. 13, 2001]

§ 53.22 Employer identification number.

(a) *Requirement of application.* (1) Except for one-time or occasional filers, every person who makes a sale or use of an article with respect to which a tax is imposed by section 4181 of the Code, and who has not earlier been assigned an employer identification number or has not applied for one, shall make an application on Form SS-4 for an employer identification number. The application and any supplementary statement accompanying it shall be prepared in accordance with the applicable form, instructions, and regulations and shall set forth fully and clearly the data therein called for. Form SS-4 may be obtained from any internal revenue district office or internal revenue service center. The application shall be filed with the internal revenue officer designated in the instructions applicable to Form SS-4. The application shall be signed by:

(i) The individual if the person is an individual;

(ii) The president, vice-president, or other principal officer, if the person is a corporation;

(iii) A responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or

(iv) The fiduciary, if the person is a trust or estate.