

**§ 194.127**

which the business is to be carried on, and (c) the fixed address from which operations are to be conducted: *Provided*, That where such sales are to be made from two or more supply boats or vessels, the dealer shall obtain a special tax stamp for each such boat or vessel, and shall, in addition to the information required by paragraphs (a), (b), and (c) of this section, specify on the Form 5630.5 the number of supply boats or vessels for which special tax is being paid. A dealer may transfer any such stamp from any boat or vessel on which he discontinues such sales to any other boat or vessel on which he proposes to conduct such business, without registering the transfer with ATF. If the taxpayer operates from two or more fixed addresses, he shall prepare, as required by § 194.106(c), one tax return, Form 5630.5, to cover all such addresses and shall, in addition, show on the attachment to the Form 5630.5 the number of stamps to be procured for supply boats or vessels operating from each address. On receipt of the special tax stamps, the taxpayer shall designate an appropriate number of stamps for each location and shall type thereon the trade name, if different from the name in which the stamp was issued, and the fixed address of the business conducted at the location for which the stamps are designated. He shall then forward the stamps to the place of business designated on the stamps. The taxpayer shall enter on each stamp received for retailing liquors on supply boats or vessels, immediately after the occupational tax classification, the phrase "on supply boats" and in the lower margin the notation, "Covers supplying exclusively of boats or vessels, or persons thereon, at the Port (or Harbor) of" followed by the name of such port or harbor.

(72 Stat. 1344, 1347; 26 U.S.C. 5123, 5143)

[T.D. 7110, 36 FR 8035, Apr. 29, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-251, 52 FR 19335, May 22, 1987]

**§ 194.127 Stamps for retail dealers "At Large."**

A retail dealer in liquors or a retail dealer in beer whose business requires

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him to travel from place to place in different States of the United States, such as those who sell at carnivals or circuses, may obtain a special tax stamp "At Large" covering his activities throughout the United States with the payment of but one special tax as a retail dealer in liquors or a retail dealer in beer, as required by his business. A dealer desiring such stamp shall state on his special tax return, Form 11, or on an attached statement, the nature of his business and the reason he requires a special tax stamp "At Large." Unless satisfied that the business of the dealer requires him to travel in more than one State, the regional director (compliance) will not issue a stamp "At Large" to the applicant.

(72 Stat. 1344; 26 U.S.C. 5123)

[25 FR 6270, July 2, 1960, as amended by T.D. 7008, 34 FR 3665, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-251, 52 FR 19335, May 22, 1987]

**STAMP TO BE AVAILABLE FOR EXAMINATION**

**§ 194.131 General.**

A dealer shall keep his special tax stamp available in his place of business for inspection by any ATF officer during business hours. A dealer holding a special tax stamp as a retail dealer in liquors or a retail dealer in beer "At Large" or "In the United States" shall keep the stamp available for inspection where he is conducting such business.

(72 Stat. 1348; 26 U.S.C. 5146)

[T.D. 7130, 36 FR 12852, July 8, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975]

**§ 194.132 Lost or destroyed.**

If a special tax stamp has been lost or destroyed, the dealer shall immediately notify the regional director (compliance) who issued the stamp. A "Certificate in Lieu of Lost or Destroyed Special Tax Stamp" will be issued to the dealer who submits an affidavit showing to the satisfaction of the regional director (compliance) that the stamp was lost or destroyed. The certificate shall be kept available for

inspection in the same manner as prescribed for a special tax stamp in § 194.131.

[T.D. 7130, 36 FR 12852, July 8, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-251, 52 FR 19335, May 22, 1987]

**§ 194.133 Seizure by State authorities.**

Where a stamp designated "Retail Dealer in Liquors" is seized by State authorities because it does not conform to the dealer's local license or permit (wine, or wine and beer), the regional director (compliance) will, on request, issue a "Certificate in Lieu of Lost or Destroyed Special Tax Stamp" to show that the dealer has paid special tax as a "Retail Dealer in Wine" or "Retail Dealer in Wines and Beer," as the case may require.

[25 FR 6270, July 2, 1960, as amended by T.D. 7008, 34 FR 3665, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-251, 52 FR 19335, May 22, 1987]

CORRECTION OF ERRORS ON SPECIAL TAX STAMPS

**§ 194.134 Errors disclosed by taxpayers.**

On receipt of a special tax stamp, the dealer will examine it to insure that the name and address are correctly stated; if not, the taxpayer will return the stamp to the regional director (compliance) who issued the stamp with a statement showing the nature of the error and the correct name or address. The regional director (compliance), on receipt of such stamp and statement, will compare the data on the stamp with that of the Form 5630.5 in his files, correct the error if made in his office, and return the stamp to the taxpayer. However, if the error was in the taxpayer's preparation of the Form 5630.5, the regional director (compliance) will require such taxpayer to file a new Form 5630.5, designated "Amended Return," setting forth the taxpayer's correct name and address, and a statement explaining the error on the original Form 5630.5. On receipt of the amended Form 5630.5 and a satisfactory explanation of the error, the regional director (compliance) will

make the proper correction on the stamp and return it to the taxpayer.

[T.D. 7008, 34 FR 3665, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-251, 52 FR 19335, May 22, 1987; T.D. ATF-344, 58 FR 40355, July 28, 1993]

**§ 194.135 Errors discovered on inspection.**

When an ATF officer discovers a material error on a special tax stamp in the name, ownership, or address of the dealer, he will secure from the dealer a new Form 5630.5, designated "Amended Return," showing correctly all of the information required in § 194.106 and, in the body of the form or in an attachment thereto, a statement of the reason for requesting correction of the stamp. On receipt of the amended return and an acceptable explanation for the error, the officer will make the proper correction on the stamp and return it to the taxpayer. However, if the error found by the ATF officer is on a special tax stamp obtained pursuant to a return on Form 5630.5 filed under the provisions of § 194.106(c), he shall instruct the taxpayer to return the stamp, with a statement showing the nature of the error and the correct data, to the dealer's principal office as provided in § 194.121a.

[T.D. 7110, 36 FR 8035, Apr. 29, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-251, 52 FR 19335, May 22, 1987]

STAMPS FOR INCORRECT PERIOD OR INCORRECT LIABILITY

**§ 194.136 General.**

Where a dealer through error has filed a return and paid special tax for an incorrect period of liability or incorrect class of business, he shall prepare a correct Form 5630.5 for each taxable year involved, designating it as an "Amended Return," and submit the amended return, or returns, with remittance for the total tax and additions to the tax (delinquency penalties and interest) incurred, to ATF in accordance with the instructions on the Form 5630.5 or, if the error is discovered by an ATF officer, to such officer: *Provided*, That, subject to the limitations imposed by 26 U.S.C. 6511, the tax