

## § 194.137

(including additions thereto) paid for the incorrect period of liability or incorrect class of business may be allowed as a credit against the correct tax (including any additions thereto) as provided in §194.137 or §194.139 on surrender of the incorrect stamp or stamps with the amended return or returns noted to show that credit is requested. Tax (including additions thereto) paid for a stamp for an incorrect period of liability or incorrect class of business which is not credited as provided in §194.137 or §194.139, including any creditable tax and additions thereto in excess of the correct tax (including additions thereto), may be refunded pursuant to the provisions of subpart M of this part where the dealer has filed a correct return on Form 5630.5 with remittance for the correct amount of tax (including any additions thereto). A new stamp will be issued only in respect of a current period of liability.

(68A Stat. 732; 26 U.S.C. 6011)

[T.D. 7008, 34 FR 3666, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55844, Sept. 28, 1979; T.D. ATF-251, 52 FR 19335, May 22, 1987]

### § 194.137 Credit by an ATF officer.

Where the ATF officer discovers that tax was paid for an incorrect class of business for a correct period of liability and examination of the incorrect stamp discloses that no additions to the tax were collected, he may, where the correct tax (including any additions thereto) exceeds the incorrect tax paid, credit the tax paid against such correct tax on receipt by him of an amended Form 5630.5, as provided in §194.136, remittance of the difference between the tax paid and the correct tax plus any additions thereto, and the incorrect stamp. The regional director (compliance) will issue a correct stamp if the additional tax collected is for a current year.

(68A Stat. 791, 808; 26 U.S.C. 6402, 6511)

[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]

## 27 CFR Ch. I (4-1-04 Edition)

### § 194.138 Receipt for taxes.

An ATF officer will issue a receipt to a dealer if cash is received as a remittance in payment of special tax (including penalties and interest, if any), or for any type of remittance received if the dealer requests a receipt.

[T.D. ATF-21, 40 FR 56887, Dec. 5, 1975]

### § 194.139 Credit for incorrect stamp.

The regional director (compliance) may credit the tax (including additions thereto) paid for an incorrect stamp if the taxpayer has filed an amended return on Form 5630.5, as provided in §194.136, and has, with his amended return, surrendered the incorrect stamp for credit and submitted a remittance for the difference between the incorrect tax and the correct tax. Where the tax (and additions thereto) paid for the incorrect stamp surrendered exceeds the amount due, the regional director (compliance) shall advise the dealer to file claim for refund of such excess on ATF Form 2635 (5620.8). The applicable provisions of subpart M of this part shall govern claims for refund.

(68A Stat. 791, 808; 26 U.S.C. 6402, 6511)

[T.D. 7008, 34 FR 3666, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15 1975, and amended by T.D. ATF-251, 52 FR 19335, May 22, 1987]

## Subpart J—Change of Location

### § 194.151 Amended return, Form 5630.5; endorsement on stamp.

(a) *General.* A dealer who, during the taxable period for which special tax was paid, removes the business to a place other than that specified on the original special tax return on Form 5630.5, and stated on the special tax stamp, shall, within 30 days from the date the dealer begins to carry on such business at the new location, register the change with ATF by filing a new return on Form 5630.5, designated "Amended Return", setting forth the time when and the place to which such removal was made, and shall surrender the special tax stamp with the Form 5630.5 for endorsement of the change in location: *Provided*, That a dealer, whose original return on ATF Form 5630.5 covered only one location, may deliver the amended return and the stamp at

any ATF office, or to any ATF officer inspecting the business, in lieu of mailing them to ATF: *Provided further*, That a dealer who filed an original return under the provisions of § 194.106(c) shall forward with the amended return an attachment showing both the old and new address of any place of business which has been relocated, and the special tax stamp covering the location from which the business was removed. The regional director (compliance) or the ATF officer receiving such return or stamp shall, if the return is submitted within the 30-day period, enter the proper endorsement on the stamp and return it to the taxpayer.

(b) *Caterers*. A caterer who sells liquor by the drink at locations other than his or her principal place of business shall not be required to provide the change of location registration prescribed in paragraph (a) of this section for such catering activities provided the records prescribed by § 194.55(c) are maintained as required. For a permanent change in location of the principal place of business, an amended return must be filed in accordance with paragraph (a) of this section.

[T.D. 7008, 34 FR 3666, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-21, 40 FR 56887, Dec. 5, 1975; T.D. ATF-251, 52 FR 19336, May 22, 1987; T.D. ATF-271, 53 FR 17553, May 17, 1988; T.D. ATF-329, 57 FR 39598, Sept. 1, 1992]

**§ 194.152 Failure to register change of address within 30 days.**

A dealer who removes his business to a place other than that stated on his special tax stamp and fails to register such removal with ATF within 30 days from the date he begins to carry on such business at the new location is required to pay special tax, and interest on the amount required to be shown on the return as tax, just as if he were engaging in business for the first time (as to liability for delinquency penalty see § 194.109). The amount of tax, delinquency penalty, and interest to be paid shall be computed as provided in

§§ 194.103, 194.109, and 194.110, respectively.

(68A Stat. 846, 72 Stat. 1347; 26 U.S.C. 7011, 5143)

[25 FR 6270, July 2, 1960, as amended by T.D. 7008, 34 FR 3664, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-251, 52 FR 19336, May 22, 1987]

**§ 194.153 Certificate in lieu of lost or destroyed special tax stamp.**

The provisions of this part shall apply to certificates in lieu of lost or destroyed special tax stamps issued to taxpayers under the provisions of §§ 194.132 and 194.133.

**Subpart K—Change in Proprietorship or Control**

**§ 194.161 Sale of business.**

A special tax stamp is a receipt for tax, personal to the one to whom issued, and is not transferable from one dealer to another. Where there occurs a change in the proprietorship of a business for which special tax has been paid, the successor shall pay special tax and procure a special tax stamp for such business, except as provided in § 194.169.

(72 Stat. 1340, 1343; 26 U.S.C. 5111, 5121)

**§ 194.162 Incorporation of business.**

Where an individual or a firm engaged in business requiring payment of special tax forms a corporation to take over and conduct the business, the corporation (a separate legal entity) shall pay special tax and procure a stamp in its own name.

(72 Stat. 1340, 1343; 26 U.S.C. 5111, 5121)

**§ 194.163 New corporation.**

Where a new corporation is formed to take over and conduct the business of one or more corporations which have paid special tax, the new corporation shall pay special tax and procure a stamp in its own name.

(72 Stat. 1340, 1343; 26 U.S.C. 5111, 5121)