

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)