

be allowed unless the exporter or shipper submits with that claim proof of exportation in the form prescribed by § 53.133, and a statement, signed by the person who paid the tax, showing:

- (1) That the person who paid the tax waives the right to claim credit or refund of the tax, and
- (2) The amount of tax paid on the sale of the article and the date of payment.

§ 53.185 Credit on returns.

Any person entitled to claim refund of any overpayment of tax imposed by chapter 32 of the Code may, in lieu of claiming refund of the overpayment, claim credit for the overpayment on any return of tax under this subpart subsequently filed. Any such credit claimed on a return must be supported by the evidence prescribed in the applicable regulations in this subpart and 27 CFR 70.123 (Procedure and Administration).

§ 53.186 Accounting procedures for like articles.

(a) *Identification of manufacturer.* In applying section 6416 of the Code and the regulations thereunder, a person who has purchased like articles from various manufacturers may determine the particular manufacturer from whom that person purchased any one of those articles by a first-in, first-out (FIFO) method, by a last-in, first-out (LIFO) method, or by any other consistent method approved by the appropriate ATF officer. For the first year for which a person makes a determination under this section, the person may adopt any one of the following methods without securing prior approval by the appropriate ATF officer.

- (1) FIFO method.
- (2) LIFO method.
- (3) Any method by which the actual manufacturer of the article is in fact identified.
- (4) Any other method of determining the manufacturer of a particular article must be approved by the appropriate ATF officer before its adoption. After any method for identifying the manufacturer has been properly adopted, it may not be changed without first securing the consent of the appropriate ATF officer.

(b) *Determining amount of tax paid.* In applying section 6416 and §§ 53.171-53.186, if the identity of the manufacturer of any article has been determined by a person pursuant to a method prescribed in paragraph (a) of this section, that manufacturer of the article must determine the tax paid under Chapter 32 of the Code with respect to that article consistently with the method used in identifying the manufacturer.

§ 53.187 OMB control numbers.

(a) *Purpose.* This section collects and displays the control numbers assigned to collections of information in this part by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1980. ATF intends that this section comply with the requirements of §§ 1320.12, 1320.13, and 1320.14 of 5 CFR part 1320 (OMB regulations implementing the Paperwork Reduction Act), for the display of control numbers assigned by OMB to collections of information in the regulations in this part.

(b) *Display.*

27 CFR part 53 section number	OMB control number(s)
§ 53.1	1545-0723
§ 53.3	1545-0685
§ 53.11	1545-0723
§ 53.92	1545-0023
§ 53.93	1545-0023
§ 53.99	1545-0023
§ 53.131	1545-0023
§ 53.132	1545-0023
§ 53.133	1545-0023
§ 53.134	1545-0023
§ 53.136	1545-0023
§ 53.140	1545-0023
§ 53.141	1545-0023
§ 53.142	1545-0023
§ 53.143	1545-0023
§ 53.151	1545-0023, 1545-0723
§ 53.152	1545-0723
§ 53.153	1545-0257, 1545-0723
§ 53.155	1545-0723
§ 53.157	1545-0257
§ 53.171	1545-0023, 1545-0723
§ 53.172	1545-0723
§ 53.173	1545-0723
§ 53.174	1545-0723
§ 53.175	1545-0723
§ 53.176	1545-0723
§ 53.177	1545-0723
§ 53.178	1545-0723
§ 53.179	1545-0723
§ 53.180	1545-0723
§ 53.181	1545-0723
§ 53.182	1545-0723
§ 53.183	1545-0723
§ 53.184	1545-0023, 1545-0723
§ 53.185	1545-0023, 1545-0723