

in advance of the first required use of such number to permit issuance of the number in time for compliance with such requirement.

(3) *One-time or occasional filers.* A person who files a return under the provisions of section 53.151(a)(5) is not required to make application for an employer identification number. Such persons may use their social security number on any return, statement or other document submitted to ATF by that person in lieu of an employer identification number.

(b) *Use of employer identification number.* The employer identification number assigned to a person liable for a tax imposed by chapter 32 of the Code shall be shown on any return, statement, or other document submitted to ATF by the person.

[T.D. ATF-308, 56 FR 303, Jan. 3, 1991, as amended by T.D. ATF-365, 60 FR 33670, June 28, 1995; T.D. ATF-447, 66 FR 19088, Apr. 13, 2001]

§ 53.23 Alternate methods or procedures.

(a) A taxpayer, on specific approval by the appropriate ATF officer as provided in this section, may use an alternate method or procedure in lieu of a method or procedure specifically prescribed in this part. The Director may approve an alternate method or procedure, subject to stated conditions, when—

(1) Good cause has been shown for the use of the alternate method or procedure;

(2) The alternate method or procedure is within the purpose of, and consistent with the effect intended by, the specifically prescribed method or procedure, and affords equivalent security to the revenue; and

(3) The alternate method or procedure will not be contrary to any provision of law and will not result in an increase in cost to the Government or hinder the effective administration of this part. No alternate method or procedure relating to the assessment, payment, or collection of tax shall be authorized under this paragraph.

(b) Where the taxpayer desires to employ an alternate method or procedure, a written application to do so must be submitted. The application must spe-

cifically describe the proposed alternate method or procedure and must set forth the reasons therefor. Alternate methods or procedures must not be employed until the appropriate ATF officer has approved the application. The taxpayer must, during the period of authorization of an alternate method or procedure, comply with the terms of the approved application. Authorization for any alternate method or procedure may be withdrawn whenever, in the judgment of the appropriate ATF officer, the revenue is jeopardized or the effective administration of this part is hindered by the continuation of such authorization.

[T.D. ATF-365, 60 FR 33670, June 28, 1995, as amended by T.D. ATF-447, 66 FR 19088, Apr. 13, 2001]

§ 53.24 Records.

(a) *In general—(1) Form of records.* The records required by the regulations in this part shall be kept accurately, but no particular form is required for keeping the records. Such forms and systems of accounting shall be used as will enable appropriate ATF officers to ascertain whether liability for tax is incurred and, if so, the amount thereof.

(2) [Reserved]

(b) *Copies of returns, schedules, and statements.* Every person who is required, by the regulations in this part or by instructions applicable to any form prescribed thereunder, to keep any copy of any return, schedule, statement, or other document, shall keep such copy as a part of the records.

(c) *Records of claimants.* Any person who, pursuant to the regulations in this part, claims a refund, credit, or abatement, shall keep a complete and detailed record with respect to the tax, interest, addition to the tax, additional amount, or assessable penalty to which the claim relates. Such record shall include any records required of the claimant by paragraph (b) of this section and subpart L of this part.

(d) *Place and period for keeping records.* (1) All records required by this part shall be prepared and kept by the person required to keep them, at one or more convenient and safe locations accessible to appropriate ATF officers, and shall at all times be immediately