

regulations issued thereunder, and are issued for the assistance of taxpayers in exercising their rights and discharging their duties under such laws and regulations. The tax return forms are the instruments through which taxes are collected.

(b) *Other forms and instructions.* The Bureau provides other necessary or appropriate forms for assisting the public in complying with the technical requirements of the laws and regulations administered by the Bureau. The material contained in the forms and instructions, and the arrangement thereof, is carefully considered and is designed to lead the preparer step-by-step through an orderly accumulation of data to an accurate report of the information required.

(c) *Procurement of forms and instructions.* Requests for forms should be mailed to the ATF Distribution Center, 7943 Angus Court, Springfield, Virginia 22153.

[T.D. ATF-47, 43 FR 10687, Mar. 15, 1978, as amended by T.D. ATF-92, 46 FR 46914, Sept. 23, 1981; T.D. ATF-249, 52 FR 5962, Feb. 27, 1987; T.D. 372, 61 FR 20724, May 8, 1996. Redesignated and amended by T.D. ATF-378, 61 FR 29955, June 13, 1996]

### Subpart I—Disclosure

#### § 70.801 Publicity of information.

For information relating to the disclosure of records that is not contained in this Subpart I, see 31 CFR Part 1 and the Appendix of that Part relating to the Bureau of Alcohol, Tobacco and Firearms. Direct further questions to the Bureau of Alcohol, Tobacco and Firearms, Washington, DC 20226, (202) 927-8480.

[T.D. ATF-378, 61 FR 29955, June 13, 1996, as amended by T.D. ATF-450, 66 FR 29030, May 29, 2001]

#### § 70.802 Rules for disclosure of certain specified matters.

(a) *Accepted offers in compromise.* For each offer in compromise submitted and accepted pursuant to 26 U.S.C. 7122 in any case arising under Chapter 32 (relating to firearms and ammunition excise taxes) and Subtitle E (relating to alcohol, tobacco, and certain other excise taxes) of Title 26 of the United States Code, under section 107 of the

Federal Alcohol Administration Act (27 U.S.C. 207) in any case arising under that Act, or in connection with property seized under Title I of the Gun Control Act of 1968 (18 U.S.C., Chapter 44) or title XI of the Organized Crime Control Act of 1970 (18 U.S.C., Chapter 40), a copy of the abstract and statement relating to the offer shall be kept available for public inspection, for a period of 1 year from the date of acceptance, with the appropriate ATF officer, Bureau of Alcohol, Tobacco and Firearms, Washington, DC 20226. Information may not be disclosed, however, concerning any trade secrets, processes, operations, style of work, apparatus, confidential data, or any other matter within the prohibition of 18 U.S.C. 1905. "Return information" (defined at 26 U.S.C. 6103 (b)) may not be disclosed except as provided by 26 U.S.C. 6103 (k) (1).

(b) *Information regarding liquor permits—(1) Applications for permits.* Information with respect to the handling of applications for basic permits under the Federal Alcohol Administration Act (27 U.S.C. 204) is maintained for public inspection until the expiration of 1 year following final action on these applications. See §1.59 of this chapter for more details.

(c) *List of plants and permittees.* Upon request, the appropriate ATF official shall furnish a list of any type of qualified proprietor or permittee if the disclosure is not prohibited by law.

(d) *Information relating to certificates of label approval for distilled spirits, wine, and malt beverages.* Upon written request, the appropriate ATF officer, Bureau of Alcohol, Tobacco and Firearms, Washington, DC 20226, shall furnish information as to the issuance, pursuant to section 105(e) of the Federal Alcohol Administration Act (27 U.S.C. 205(e)) and Part 4, 5, or 7 of this chapter, of certificates of label approval, or of exemption from label approval, for distilled spirits, wine, or malt beverages. The request must identify the class and type and brand name of the product and the name and address of the bottler or importer thereof or of the person to whom the certificate was issued. The person making the request may obtain reproductions or certified