

859, 72 Stat. 1381, as amended (26 U.S.C. 5367))

(Approved by the Office of Management and Budget under control number 1512-0298)

#### § 24.323 Excise Tax Return form.

A proprietor who removes wine subject to tax shall prepare an ATF F 5000.24, Excise Tax Return, unless exempted under the provisions of § 24.273. Any increase or decrease in tax due to previous return errors or for authorized credits will be shown on the return. The ATF F 5000.24 will be prepared and filed by the proprietor in accordance with the instructions printed on the form. (August 16, 1954, ch. 736, 68A Stat. 775, as amended, 777, as amended, 391, as amended, 917, as amended (26 U.S.C. 5061, 7805))

(Approved by the Office of Management and Budget under control numbers 1512-0467 and 1512-0492)

## PART 25—BEER

### Subpart A—Scope of Regulations

- Sec.
- 25.1 Production and removal of beer.
  - 25.2 Territorial extent.
  - 25.3 Forms prescribed.
  - 25.4 Related regulations.
  - 25.5 OMB control numbers assigned under the Paperwork Reduction Act.
  - 25.6 Delegations of the Director.

### Subpart B—Definitions

- 25.11 Meaning of terms.

#### STANDARDS FOR BEER

- 25.15 Materials for the production of beer.

### Subpart C—Location and Use of Brewery

- 25.21 Restrictions on location.
- 25.22 Continuity of brewery.
- 25.23 Restrictions on use.
- 25.24 Storage of beer.
- 25.25 Operation of a tavern on brewery premises.

### Subpart D—Construction and Equipment

#### CONSTRUCTION

- 25.31 Brewery buildings.

#### EQUIPMENT

- 25.35 Tanks.
- 25.36 Empty container storage.

### Subpart E—Measurement of Beer

- 25.41 Measuring system required.
- 25.42 Testing of measuring devices.

### Subpart F—Miscellaneous Provisions

- 25.51 Right of Entry and Examination.
- 25.52 Variations from requirements.

#### SAMPLES

- 25.53 Submissions of samples of fermented products.

#### FORMULAS

- 25.55 Formulas for fermented products.
- 25.56 Filing of formulas.
- 25.57 Formula information.
- 25.58 New and superseding formulas.

### Subpart G—Qualification of a Brewery

#### ORIGINAL QUALIFICATION

- 25.61 General requirements for notice.
- 25.62 Data for notice.
- 25.63 Notice of registration.
- 25.64 Maintenance of notice file.
- 25.65 Power of attorney.
- 25.66 Organizational documents.
- 25.67 Statement of process.
- 25.68 Description of brewery.

#### CHANGES AFTER ORIGINAL QUALIFICATION

- 25.71 Amended or superseding notices.
- 25.72 Change in proprietorship.
- 25.73 Change in partnership.
- 25.74 Change in stockholders.
- 25.75 Change in officers and directors.
- 25.76 Change in statement of process.
- 25.77 Change in location.
- 25.78 Change in premises.

#### ALTERNATION OF OPERATIONS

- 25.81 Alternation of brewery and bonded or taxpaid wine premises.

#### DISCONTINUANCE OF BUSINESS

- 25.85 Notice of permanent discontinuance.

### Subpart H—Bonds and Consents of Surety

- 25.91 Requirement for bond.
- 25.92 Consent of surety.
- 25.93 Penal sum of bond.
- 25.94 Strengthening bonds.
- 25.95 New bond.
- 25.96 Superseding bond.
- 25.97 Continuation certificate.
- 25.98 Surety or security.
- 25.99 Filing powers of attorney.

#### DISAPPROVAL OR TERMINATION OF BONDS OR CONSENTS OF SURETY

- 25.101 Disapproval of bonds or consents of surety.
- 25.102 Termination of surety's liability.

**Pt. 25**

**27 CFR Ch. I (4-1-05 Edition)**

- 25.103 Notice by surety for relief from liability under bond.
- 25.104 Termination of bonds.
- 25.105 Release of collateral security.

**Subpart I—Special Taxes**

LIABILITY FOR SPECIAL TAX

- 25.111 Brewer's special tax.
- 25.111a Special tax rates.
- 25.111b Reduced rate of tax for small brewers.
- 25.112 Wholesaler's special tax.
- 25.113 Each place of business taxable.
- 25.114 Exemptions from dealer's special taxes.

EXECUTION OF SPECIAL TAX RETURNS

- 25.117 Special tax returns.
- 25.118 Preparation of AFT Form 5630.5.
- 25.119 Multiple locations and/or classes of tax.
- 25.120 Signing of ATF Forms 5630.5.

EMPLOYER IDENTIFICATION NUMBERS

- 25.121 Employer identification number.
- 25.122 Application for employer identification number.
- 25.123 Preparation and filing of IRS Form SS-4.

SPECIAL TAX STAMPS

- 25.125 Issuance of special tax stamps.
- 25.126 Distribution of stamps for multiple locations.
- 25.127 Examination of special tax stamps.

CHANGES IN SPECIAL TAX STAMPS

- 25.131 Change in name.
- 25.132 Change in proprietorship.
- 25.133 Persons having right of succession.
- 25.134 Change in location.

**Subpart J—Marks, Brands, and Labels**

- 25.141 Barrels and kegs.
- 25.142 Bottles.
- 25.143 Cases.
- 25.144 Rebranding barrels and kegs.
- 25.145 Tanks, vehicles, and vessels.

**Subpart K—Tax on Beer**

LIABILITY FOR TAX

- 25.151 Rate of tax.
- 25.152 Reduced rate of tax for certain brewers.
- 25.153 Persons liable for tax.

DETERMINATION OF TAX

- 25.155 Types of containers.
- 25.156 Determination of tax on keg beer.
- 25.157 Determination of tax on bottled beer.
- 25.158 Tax computation for bottled beer.
- 25.159 Time of tax determination and payment; offsets.

- 25.160 Tax adjustment for brewers who produce more than 2,000,000 barrels of beer.

PREPARATION AND REMITTANCE OF TAX RETURNS

- 25.163 Method of tax payment.
- 25.164 Semimonthly return.
- 25.164a Special rule for taxes due for the month of September (effective after December 31, 1994).
- 25.165 Payment of tax by electronic fund transfer.
- 25.166 Payment of reduced rate of tax.
- 25.167 Notice of brewer to pay reduced rate of tax.
- 25.168 Employer identification number.

PREPAYMENT OF TAX

- 25.173 Brewer in default.
- 25.174 Bond not sufficient.
- 25.175 Prepayment of tax.

FAILURE TO PAY TAX

- 25.177 Evasion of or failure to pay tax; failure to file a tax return.

**Subpart L—Removals Without Payment of Tax**

TRANSFER TO ANOTHER BREWERY OF SAME OWNERSHIP

- 25.181 Eligibility.
- 25.182 Kinds of containers.
- 25.183 Determination of quantity transferred.
- 25.184 Losses in transit.
- 25.185 Mingling.
- 25.186 Record of beer transferred.

REMOVAL OF BEER UNFIT FOR BEVERAGE USE

- 25.191 General.
- 25.192 Removal of sour or damaged beer.

REMOVALS FOR ANALYSIS, RESEARCH, DEVELOPMENT OR TESTING

- 25.195 Removals for analysis.
- 25.196 Removals for research, development or testing.

REMOVAL OF BEER TO A CONTIGUOUS DISTILLED SPIRITS PLANT

- 25.201 Removal by pipeline.

EXPORTATION

- 25.203 Exportation without payment of tax.

BEER FOR PERSONAL OR FAMILY USE

- 25.205 Production.
- 25.206 Removal of beer.
- 25.207 Removal from brewery for personal or family use.

## Alcohol and Tobacco Tax and Trade Bureau, Treasury

## § 25.3

### Subpart M—Beer Returned to Brewery

- 25.211 Beer returned to brewery.
- 25.212 Beer returned to brewery from which removed.
- 25.213 Beer returned to brewery other than that from which removed.

### Subpart N—Voluntary Destruction

- 25.221 Voluntary destruction of beer.
- 25.222 Notice of brewer.
- 25.223 Destruction of beer off brewery premises.
- 25.224 Refund or adjustment of tax.
- 25.225 Destruction of taxpaid beer which was never removed from brewery premises.

### Subpart O—Beer Purchased From Another Brewer

- 25.231 Finished beer.
- 25.232 Basic permit.

### Subpart P—Cereal Beverage

- 25.241 Production.
- 25.242 Markings.

### Subpart Q—Removal of Brewer's Yeast and Other Articles

- 25.251 Authorized removals.
- 25.252 Records.

### Subpart R—Beer Concentrate

- 25.261 General.
- 25.262 Restrictions and conditions on processes of concentration and reconstitution.
- 25.263 Production of concentrate and reconstitution of beer.
- 25.264 Transfer between breweries.

### Subpart S—Pilot Brewing Plants

- 25.271 General.
- 25.272 Application.
- 25.273 Action on application.
- 25.274 Bond.
- 25.275 Special tax.
- 25.276 Operations and records.
- 25.277 Discontinuance of operations.

### Subpart T—Refund or Adjustment of Tax or Relief From Liability

- 25.281 General.
- 25.282 Beer lost by fire, theft, casualty, or act of God.
- 25.283 Claims for refund of tax.
- 25.284 Adjustment of tax.
- 25.285 Refund of beer tax excessively paid.
- 25.286 Claims for remission of tax on beer lost in transit between breweries.

### Subpart U—Records and Reports

- 25.291 Records.
- 25.292 Daily records of operations.
- 25.293 Record of ballings and alcohol content.
- 25.294 Inventories.
- 25.295 Record of unsalable beer.
- 25.296 Record of beer concentrate.
- 25.297 Brewer's Report of Operations, Form 5130.9.
- 25.298 Excise tax return, Form 5000.24.
- 25.299 Execution under penalties of perjury.
- 25.300 Retention and preservation of records.
- 25.301 Photographic copies of records.

AUTHORITY: 19 U.S.C. 81c; 26 U.S.C. 5002, 5051–5054, 5056, 5061, 5091, 5111, 5113, 5142, 5143, 5146, 5222, 5401–5403, 5411–5417, 5551, 5552, 5555, 5556, 5671, 5673, 5684, 6011, 6061, 6065, 6091, 6109, 6151, 6301, 6302, 6311, 6313, 6402, 6651, 6656, 6676, 6806, 7011, 7342, 7606, 7805; 31 U.S.C. 9301, 9303–9308.

SOURCE: T.D. ATF-224, 51 FR 7673, Mar. 5, 1986, unless otherwise noted.

EDITORIAL NOTE: Nomenclature changes to part 25 appear by T.D. ATF-437, 66 FR 5478, 5479, Jan. 19, 2001.

### Subpart A—Scope of Regulations

#### § 25.1 Production and removal of beer.

The regulations in this part relate to beer and cereal beverages and cover the location, construction, equipment, operations and qualifications of breweries and pilot brewing plants.

#### § 25.2 Territorial extent.

This part applies to the several States of the United States and the District of Columbia.

#### § 25.3 Forms prescribed.

(a) The appropriate ATF officer is authorized to prescribe all forms required by this part, including bonds, applications, notices, reports, returns, and records. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part. The form will be filed in accordance with the instructions for the form.

(b) Forms may be requested from the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150–5950, or