

addition, an appropriate ATF officer or employee must issue a receipt for each payment of 1 dollar or more made in cash, whether or not requested. In the case of payments made by check, the canceled check is usually a sufficient receipt. No receipt shall be issued in lieu of a stamp representing a tax, whether the payment is in cash or otherwise.

(26 U.S.C. 6314)

[T.D. ATF-301, 55 FR 47611, Nov. 14, 1990, as amended by T.D. ATF-450, 66 FR 29024, May 29, 2001]

§ 70.65 Use of commercial banks.

For provisions relating to the use of commercial banks and electronic fund transfer of taxpayment to the Treasury Account, see the regulations relating to the particular tax.

(Aug. 16, 1954, ch. 736, 68A Stat. 775 (26 U.S.C. 6301); June 29, 1956, ch. 462, 70 Stat. 391 (26 U.S.C. 6301))

[T.D. ATF-77, 46 FR 3002, Jan. 13, 1981. Redesignated by T.D. ATF-301, 55 FR 47606, Nov. 14, 1990]

ASSESSMENT

§ 70.71 Assessment authority.

The appropriate ATF officers are authorized and required to make all inquiries necessary to the determination and assessment of all taxes imposed under the provisions of 26 U.S.C. enforced and administered by the Bureau. The appropriate ATF officers are further authorized and required to make the determinations and the assessments of such taxes. The term "taxes" includes interest, additional amounts, additions to the taxes, and assessable penalties. The authority of the appropriate ATF officers to make assessment includes the following:

(a) *Taxes shown on return.* The appropriate ATF officer shall assess all taxes determined by the taxpayer or by the appropriate ATF officer and disclosed on a return or list.

(b) *Unpaid taxes payable by stamp.* (1) If without use of the proper stamp:

(i) Any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale or use by the manufacturer thereof, or

(ii) Any transaction or act upon which a tax is required to be paid by means of a stamp occurs, the appropriate ATF officer, upon such information as can be obtained, must estimate the amount of the tax which has not been paid and the appropriate ATF officer must make assessment therefor upon the person the appropriate ATF officer determines to be liable for the tax. However, the appropriate ATF officer may not assess any tax which is payable by stamp unless the taxpayer fails to pay such tax at the time and in the manner provided by law or regulations.

(2) If a taxpayer gives a check or money order as a payment for stamps but the check or money order is not paid upon presentment, then the appropriate ATF officer shall assess the amount of the check or money order against the taxpayer as if it were a tax due at the time the check or money order was received by appropriate ATF officer.

(26 U.S.C. 6201)

[T.D. ATF-301, 55 FR 47611, Nov. 14, 1990]

§ 70.72 Method of assessment.

The assessment shall be made by an appropriate ATF officer signing the summary record of assessment. The summary record, through supporting records, shall provide identification of the taxpayer, the character of the liability assessed, the taxable period, if applicable, and the amount of the assessment. The amount of the assessment shall, in the case of tax shown on a return by the taxpayer, be the amount so shown, and in all other cases the amount of the assessment shall be the amount shown on the supporting list or record. The date of the assessment is the date the summary record is signed by an appropriate ATF officer. If the taxpayer requests a copy of the record of assessment, the taxpayer shall be furnished a copy of the pertinent parts of the assessment which set forth the name of the taxpayer, the date of assessment, the character of the liability assessed, the