

§ 72.65 Sale of forfeited tobacco products and cigarette papers and tubes.

All tobacco products and cigarette papers and tubes forfeited under the internal revenue laws shall be sold at a price which will include the tax due and payable on those forfeited articles. Written, timely notice shall be given by the Director or his delegate to the manufacturer of any such forfeited articles offered for sale.

[T.D. ATF-9, 39 FR 9954, Mar. 15, 1974, as amended by T.D. ATF-65, 45 FR 8593, Feb. 8, 1980; T.D. ATF-183, 49 FR 37061, Sept. 21, 1984]

§ 72.66 Purchaser entitled to bill of sale.

Each purchaser of administratively forfeited property, including carriers, shall be entitled to receive a suitable and authentic bill of sale on a form to be provided for the purpose.

§ 72.67 Sale on open, competitive bids.

If the personal property or carrier is to be sold at public auction to the highest bidder on open, competitive bids, the notice of sale shall so specify, and state the date, hour, and place of sale.

§ 72.68 Sale on sealed, competitive bids.

If the property or carrier is to be sold to the highest bidder on sealed, competitive bids, the notice of sale shall so specify, and shall state the date, hour, and place of sale, and the date, hour, and place before the sale when and where the property, including carriers, may be viewed by prospective sealed bidders, and necessary information obtained. All sealed bids must be filed with the Director or his delegate before the sale. No bids will be accepted after the sale starts. At the appointed date, hour, and place of sale, all sealed bids timely filed shall be opened in the presence of all bidders attending the sale, who shall have the privilege of inspecting the bids if they so desire.

[T.D. ATF-9, 39 FR 9954, Mar. 15, 1974, as amended by T.D. ATF-183, 49 FR 37061, Sept. 21, 1984]

§ 72.69 Alternative disposition of seized carriers.

(a) *State or local proceedings.* The Director may discontinue forfeiture proceedings instituted under the Customs laws for seizures of carriers under 49 U.S.C. App., Chapter 11 in favor of the institution of forfeiture proceedings by State or local authorities under an appropriate State or local statute. If such forfeiture proceedings are discontinued or dismissed, the Director may transfer the seized property to the appropriate State or local official, and notice of discontinuance or dismissal shall be provided to all known interested parties.

(b) *Transfer to State or local law enforcement agency.* Any carrier forfeited under the Customs laws for seizures under 49 U.S.C. App., Chapter 11 may be transferred by the Director to any State or local law enforcement agency which participated directly in the seizure or forfeiture of the property.

(19 U.S.C. 1616)

[T.D. ATF-270, 53 FR 10489, Mar. 31, 1988]

Subpart G—Disposal of Forfeited Firearms, Ammunition, Explosive Materials, or Contraband Cigarettes**§ 72.81 Authority for disposal.**

Forfeited firearms, ammunition, explosive materials, or contraband cigarettes, not the subject of an allowed petition, may only be disposed of in accordance with the provisions of 26 U.S.C. 5872(b).

[T.D. ATF-65, 45 FR 8593, Feb. 8, 1980]

PART 73—ELECTRONIC SIGNATURES; ELECTRONIC SUBMISSION OF FORMS

Sec.

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AUTHORITY: 26 U.S.C. 6011, 6061, 7502; 15 U.S.C. 7001, 7004.

SOURCE: 68 FR 58601, Oct. 10, 2003, unless otherwise noted.

Subpart A—General Provisions

SCOPE

§ 73.1 What does this part do?

- (a) This part provides the conditions under which we will allow you to:
- (1) Use electronic signatures or digital signatures executed to electronic forms instead of traditional handwritten signatures executed on paper forms; and
 - (2) Electronically submit certain forms to TTB.
- (b) This part does not require you to submit forms to us electronically.

DEFINITIONS

§ 73.3 What terms must I know to understand this part?

You need to know the following terms to understand this part:

27 CFR. Title 27 of the Code of Federal Regulations, chapter I.

Biometrics. A method of verifying an individual's identity based on measurement of the individual's physical feature(s) or repeatable action(s) where those features and/or actions are both unique to that individual and measurable.

Digital signature. An electronic signature based upon cryptographic methods

of originator authentication, computed by using a set of rules and a set of parameters such that the identity of the signer and the integrity of the data can be verified. A signer creates a digital signature by using public-key encryption to transform a message digest of an electronic message. If a recipient of the digital signature has an electronic message, message digest function, and the signer's public key, the recipient can verify:

(1) Whether the transformation was accomplished with the private key that corresponds to the signer's public key; and

(2) Whether the electronic message has been altered since the transformation was made.

Electronic document receiving system. Any set of apparatus, procedures, software, records, or documentation used to receive documents communicated to it via a telecommunications network.

Electronic signature. A computer data compilation of any symbol or series of symbols executed, adopted, or authorized by an individual to be the legally binding equivalent of the individual's handwritten signature, and that:

- (1) Identifies and authenticates a particular person as the source of the electronic message; and
- (2) Indicates such person's approval of the information contained in the electronic message.

Form(s). The term form(s), when used in this part, includes all documents required by 27 CFR, chapter I, to be submitted to TTB.

Handwritten signature. The scripted name or legal mark of an individual handwritten by that individual and executed or adopted with the present intention to authenticate a writing in a permanent form. The act of signing with a writing or marking instrument such as a pen or stylus is preserved. The scripted name or legal mark, while conventionally applied to paper, may also be applied to other materials or devices that capture the name or mark.

Paper format. A paper document.

TTB. Refers to the Alcohol and Tobacco Tax and Trade Bureau within the Department of the Treasury.

You and I. "You" and "I" refer to the organization or person who must maintain records or submit documents to