use for beverage purposes, shall pay special tax or shall register during the suspension period as provided in § 31.21(b).

(72 Stat. 1314; 26 U.S.C. 5001)

[25 FR 6270, July 2, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and further redesignated by T.D. TTB–25, 70 FR 19884, Apr. 15, 2005; T.D. TTB–36, 70 FR 62249, Oct. 31, 2005]

§ 31.33 Sales of alcoholic compounds, preparations, or mixtures containing distilled spirits, wines, or beer.

(a) *Special tax*. Special tax payment (or registration during the suspension period as provided in § 31.21(b)) will be required with respect to the sale, or offering for sale, of alcoholic compounds, preparations, or mixtures containing distilled spirits, wines, or beer, unless such compounds, preparations, or mixtures are unfit for use for beverage purposes and are sold solely for use for nonbeverage purposes.

(b) *Products unfit for beverage use*. Products meeting the requirements for exemption from qualification under the provisions of § 19.58 of this chapter shall be deemed to be unfit for beverage purposes for the purposes of this part.

[25 FR 6270, July 2, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF–379, 61 FR 31426, June 20, 1996. Redesignated by T.D. TTB–25, 70 FR 19884, Apr. 15, 2005; T.D. TTB–36, 70 FR 62249, Oct. 31, 2005]

§ 31.34 Sales by agencies and instrumentalities of the United States.

Unless specifically exempt by statute, any agency or instrumentality of the United States, including post exchanges, ship's stores, ship's service stores, and commissaries, or any canteen, club, mess, or similar organization operated under regulations of any such agency or instrumentality, which sells, or offers for sale, distilled spirits, wines, or beer shall pay special tax (or register during the suspension period as provided in § 31.21(b)) as a dealer in liquors or as a dealer in beer, as the case may be, for carrying on such business.

(72 Stat. 1340, 1343, 1347; 26 U.S.C. 5111, 5121, 5143)

[25 FR 6270, July 2, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF–379, 61 FR 31426, June 20, 1996 and further redesignated by T.D. TTB–25, 70 FR 19884, Apr. 15, 2005; T.D. TTB–36, 70 FR 62249, Oct. 31, 2005]

§ 31.35 Warehouse receipts covering spirits.

The sale of warehouse receipts for distilled spirits is equivalent to the sale of distilled spirits. Accordingly, except during the suspension period described in § 31.21(b), every person who sells or offers for sale warehouse receipts for spirits held or stored in a distilled spirits plant, customs bonded warehouse, or elsewhere, is required to file a special tax return and pay special tax as a wholesale dealer in liquors, or as a retail dealer in liquors, as the case may be, at the place where such warehouse receipts are sold, or offered for sale, unless exempt by the provisions of subpart L of this part. During the suspension period, such persons must register as provided in § 31.21(b).

(72 Stat. 1340, 1343; 26 U.S.C. 5111, 5121)

[T.D. TTB–36, 70 FR 62249, Oct. 31, 2005]

Subpart D—Administrative Provisions

§ 31.41 Forms prescribed.

(a) The appropriate TTB officer is authorized to prescribe all forms required by this part. 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.

(b) Forms prescribed by this part are available for printing through the TTB Web site (*http://www.ttb.gov*) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National