(b) *Statement to accompany final return*. Each final return shall have attached a statement showing the address at which the records required by the regulations in this part will be kept, the name of the person keeping the records, and, if the business of the taxpayer has been sold or otherwise transferred to another person, the name and address of that person and the date on which the sale or transfer took place. If no sale or transfer occurred or if the taxpayer does not know the name of the person to whom the business was sold or transferred, that fact should be included in the statement.

[T.D. ATF–308, 56 FR 303, Jan. 3, 1991, as amended by T.D. ATF–330, 57 FR 40325, Sept. 3, 1992. Redesignated in part by T.D. ATF–365, 60 FR 33670, June 28, 1995]

§ 53.153 Time for filing returns.

(a) *Quarterly returns*. Each return required to be made under § 53.151(a) for a return period of one calendar quarter shall be filed on or before the last day of the first calendar month following the close of the period for which it is made. However, a return may be filed on or before the 10th day of the second calendar month following the close of the period if timely deposits under section 6302(c) of the Code and § 53.157 have been made in full payment of the taxes due for the period. For purposes of the preceding sentence, a deposit which is not required by regulations in respect of the return period may be made on or before the last day of the first calendar month following the close of the period.

(b) *Monthly, semimonthly and annual returns*—(1) *Monthly returns*. Each return required to be made under § 53.151(b) for a monthly period shall be filed not later than the 15th day of the month following the close of the period for which it is made.

(2) *Semimonthly returns*. Each return required to be made under § 53.151(b) for a semimonthly period shall be filed not later than the 10th day of the semimonthly period following the close of the period for which it is made.

(3) *Annual returns*. Each return filed under the provisions of § 53.151(a) for a return period of one calendar year shall be filed not later than the 31st day following the close of the calendar year.

(c) *Last day for filing*. If the due date falls on a Saturday, Sunday, or legal holiday, the return and remittance shall be due on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For purposes of this section, ''legal holiday'' is defined by section 7503 of the Code and 26 CFR 301.7503(b).

(d) *Late filing*. The taxpayer is subject to a penalty for failure to file a return or to pay tax within the prescribed time as imposed by section 6651 of the Code, if the return and remittance are not filed before the close of business on the prescribed last day of filing. For additions to the tax in the case of failure to file a return within the prescribed time, see 27 CFR 70.96.

[T.D. ATF–308, 56 FR 303, Jan. 3, 1991, as amended by T.D. ATF–330, 57 FR 40325, Sept. 3, 1992]

§ 53.154 Manner of filing returns.

(a) Each return on TTB Form 5300.26 shall be filed with TTB, in accordance with the instructions on the form.

(b) When the taxpayer sends the return on TTB Form 5300.26 by U.S. Mail, the official postmark of the U.S. Postal Service stamped on the cover in which the return was mailed shall be considered the date of delivery of the return. When the postmark on the cover is illegible, the burden of proving when the postmark was made will be on the taxpayer. When the taxpayer sends the return with or without remittance by registered mail or by certified mail, the date of registry or the date of the postmark on the sender's receipt of certified mail, as the case may be, shall be treated as the date of delivery of the return and, if accompanied, of the remittance.

[T.D. ATF–308, 56 FR 303, Jan. 3, 1991, as amended by T.D. ATF–330, 57 FR 40325, Sept. 3, 1992]

§ 53.155 Extension of time for filing returns.

(a) *In general*. Ordinarily, no extension of time will be granted for filing any return statement or other document required with respect to the taxes impose by chapter 32, because the information required for the filing of