

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 24.62

as a retail dealer in liquors without additional registration. Registration covers all sales from the same location, including sales of spirits, beer, or other proprietors' wine. As provided in § 31.52 of this chapter, the proprietor is subject to no additional registration for making sales of wine or beer at the customer's place of business. Otherwise, a proprietor who conducts business as a dealer at a location other than the bonded wine premises or tax-paid wine bottling house must register and keep records in accordance with part 31 of this chapter.

(26 U.S.C. 5124)

EFFECTIVE DATE NOTE: By T.D. TTB-79, 74 FR 37404, July 28, 2009, § 24.52 was revised, effective July 28, 2009 through July 30, 2012.

§ 24.53 Amending the dealer registration.

Every proprietor registered as a dealer under § 24.52 must maintain a current and accurate application file under subpart D of this part. Whenever there is a change to any of the information provided in the proprietor's approved application, the proprietor must amend the application within the time period specified in subpart D of this part. An amendment of the proprietor's wine premises approved application will also amend the proprietor's dealer registration under § 24.52. The proprietor's dealer registration will also terminate when wine operations authorized under this part terminate.

(26 U.S.C. 5124)

EFFECTIVE DATE NOTE: By T.D. TTB-79, 74 FR 37404, July 28, 2009, § 24.53 was revised, effective July 28, 2009 through July 30, 2012.

§ 24.54 Dealer records.

Every dealer is required to maintain records of transactions. Wine transactions that appear in the records required by subpart O of this part will meet the proprietor's recordkeeping requirements as a dealer. For other transactions not covered in the wine premises records, such as retail sales of distilled spirits or beer in a restaurant at the wine premises, or operations as a wholesale dealer in distilled spirits or beer, the proprietor must keep the

records specified for dealers in part 31 of this chapter.

(26 U.S.C. 5121, 5122, 5123)

EFFECTIVE DATE NOTE: By T.D. TTB-79, 74 FR 37404, July 28, 2009, § 24.54 was revised, effective July 28, 2009 through July 30, 2012.

ASSESSMENTS

§ 24.60 General.

Where the appropriate TTB officer determines by examination of records, inventories, or otherwise that the proprietor has incurred liability for the tax on wine, distilled spirits, or special (occupational) tax, and the proprietor does not pay the tax upon notification of the liability, the tax will be assessed. (August 16, 1954, Ch. 736, 68A Stat. 767, as amended (26 U.S.C. 6201))

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

[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-409, 64 FR 13683, Mar. 22, 1999]

§ 24.61 Assessment of tax.

When wine or spirits in bond are lost or destroyed (except wine or spirits on which the tax is not collectible by reason of the provisions of 26 U.S.C. 5008 or 26 U.S.C. 5370, as applicable) and the proprietor or other person liable for the tax on the wine or spirits fails to file a claim when required pursuant to § 24.29 or when the claim is denied, the tax will be assessed. In any case where wine is produced, imported, or received otherwise than as authorized by law, or where wine or spirits are removed, possessed, or knowingly used in violation of applicable law, or volatile fruit-flavor concentrate is sold, transported, or used in violation of law, the tax will be assessed. (Sec. 201, Pub. L. 85-859, 72 Stat. 1314, as amended, 1323, as amended, 1332, as amended, 1335, as amended, 1381, as amended, 1387, as amended, 1392, as amended (26 U.S.C. 5001, 5008, 5043, 5061, 5370, 5391, 5512))

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

§ 24.62 Notice.

If an investigation or an examination of records discloses that liability for the tax on wine or distilled spirits, or