an employer identification number on IRS Form SS-4 as provided in §25.169.

§ 25.175 Prepayment of tax.

(a) General. When a brewer is required to prepay tax under §25.173, or if the penal sum of the bond, Form 5130.22, is insufficient for deferral of payment of tax on beer to be removed for consumption or sale, or if a brewer is not entitled to defer the tax under the provisions of this subpart, the brewer shall prepay the tax before any beer is removed for consumption or sale, or taken out of the brewery for removal for consumption or sale.

(b) Method of prepayment. (1) Prepayment will be made by forwarding a tax return, Form 5000.24, with remittance, covering the tax on beer.

(2) If a brewer is required by §25.165 to make payment of tax by electronic fund transfer, the brewer shall prepay the tax before any beer can be removed for consumption or sale by completing the return and by forwarding it, in accordance with the instructions on the form. At the same time, the brewer shall direct his or her bank to make remittance by EFT.

(b) Any remittance made while the brewer is required to prepay under this section will be in cash or in the form of a certified, cashier’s or treasurer’s check drawn on any bank or trust company incorporated under the laws of the United States, or under the laws of any State, Territory, or possession of the United States, or in the form of a money order as provided in §70.61 of this chapter (payment by check or money order), or will be made in the form of an electronic fund transfer as provided by §§25.164 and 25.165.

§25.164 Bond not sufficient.

When the penal sum of the brewer’s bond is in less than the maximum amount, the brewer shall prepay the tax on any withdrawal which would cause the outstanding liability for tax to exceed the limits of coverage of the bond. Prepayments will be made in accordance with §25.175.

§25.174 Bond not sufficient.

When the penal sum of the brewer’s bond is in less than the maximum amount, the brewer shall prepay the tax on any withdrawal which would cause the outstanding liability for tax to exceed the limits of coverage of the bond. Prepayments will be made in accordance with §25.175.