

## §31.112

## 27 CFR Ch. I (4–1–11 Edition)

the date of postal registration will be accepted as the postmark date.

(b) *Transition rule.* Dealers already engaged in business prior to July 1, 2008, must register as an “existing business” unless they had registered, in accordance with regulations in effect at the time of registration, on or after January 1, 2007. This one-time registration is due on or before July 1, 2009.

(26 U.S.C. 6071)

### §31.112 Registration of multiple locations.

A dealer required to register at two or more locations shall file one registration form, prepared as provided in §31.114(c), to cover all such locations.

### §31.113 Place for filing registration form.

The registration form, TTB Form 5630.5d, must be filed with TTB in accordance with the instructions on the form.

### §31.114 Completion of registration form.

(a) *General.* Dealers must register by filing the registration form, TTB Form 5630.5d, Alcohol Dealer Registration. The registration form must be filed with TTB in accordance with this subpart and the instructions on the form.

(b) *Preparation of TTB Form 5630.5d.* All of the information called for on TTB Form 5630.5d must be provided. This information includes the following:

- (1) The true name of the dealer.
- (2) The trade name(s) (if any) of the business(es) subject to the registration requirement.
- (3) The employer identification number (see §31.115).
- (4) The mailing address of the dealer’s principal place of business (or principal office, in the case of a corporate dealer).
- (5) The exact location of each place of business, by name and number of building or street, or if these do not exist, by some specific description in addition to the post office address.
- (6) The business telephone number of each place of business.
- (7) The class(es) of dealer in which the dealer operates a business.

(8) Ownership and control information. This consists of the name, position, and residence address of every owner of the business and of every person having power to control its management and policies with respect to the activity subject to registration. “Owner of the business” includes every partner, if the dealer is a partnership, and every person owning 10 percent or more of its stock, if the dealer is a corporation. However, the ownership and control information required by this paragraph need not be stated if the same information has been previously provided to TTB and that previously provided information is still current.

(c) *Multiple locations and/or classes of dealers.* A dealer required to register at more than one location or for more than one class of dealers must—

(1) File one registration form, TTB Form 5630.5d, to cover all locations and classes of dealers; and

(2) Prepare, on the form, or on an attachment identified with the taxpayer’s name, mailing address (as shown on TTB Form 5630.5d), and employer identification number, a list showing, by States, the trade name, address, telephone number, and dealer class of each location for which registration is being made. The original of the list must be filed with TTB on or with the registration form, and a copy must be retained at the dealer’s principal place of business (or principal office, in the case of a corporate dealer) for the period specified in §31.191.

(26 U.S.C. 7805)

### §31.115 Employer identification number.

(a) *Requirement.* The employer identification number (as defined in 26 CFR 301.7701–12) of a dealer who has been assigned such a number must be shown on each registration form filed under this part. A dealer who does not have such a number must apply for one as provided in paragraph (b) of this section and enter “number applied for” in the space for the number on the registration form; then, upon receipt of the number from the Internal Revenue Service, the dealer must provide it to TTB by separate correspondence. Failure of a dealer to include the employer identification number may result in

the imposition of the penalty specified in § 31.14(b).

(b) *Application for employer identification number.* Each dealer who files a registration form and who has not already been assigned an employer identification number must file Internal Revenue Service (IRS) Form SS-4 to apply for one. The dealer shall apply for and be assigned only one employer identification number, regardless of the number of places of business for which the dealer is required to file a registration form under this part. The employer identification number shall be applied for no later than 7 days after the filing of the taxpayer's first registration form. IRS Form SS-4 may be obtained from the director of an IRS service center, from any IRS district director, from <http://www.irs.gov/>, or from TTB's National Revenue Center.

(26 U.S.C. 6109)

#### **§ 31.116 Execution of registration form.**

The registration of an individual proprietor shall be signed by the proprietor, the registration of a partnership shall be signed by a member of the firm, and the registration of a corporation shall be signed by a duly authorized officer thereof; however, any individual, partnership, or corporation that is a proprietor may appoint an agent to sign on the proprietor's behalf. The person signing the registration form must identify his or her signing capacity as "individual owner," "member of firm," "agent," or "attorney-in-fact," as appropriate, or, in the case of a corporation, by the title of the signing officer. A receiver, trustee, assignee, executor, administrator, or other legal representative who continues the business of a dealer by reason of death, insolvency, or other circumstance must indicate the fiduciary capacity in which he or she acts. Registration forms signed by persons as agents or attorneys-in-fact will not be accepted unless, in each instance, the principal named on the form has executed a power of attorney authorizing that person to sign and that power of attorney is filed with the TTB officer with whom the TTB Form 5630.5d is required to be filed. Form 5630.5d must be verified by a written declaration that

it has been executed under the penalties of perjury.

(26 U.S.C. 6061, 6065)

### **Subpart H—Changes in Registration Information**

#### **CHANGES REQUIRING REGISTRATION AS A NEW BUSINESS**

##### **§ 31.121 Sale of business.**

Under this part, registration is personal to the one who registered and is not transferable from one dealer to another. Where a change occurs in the proprietorship of a business for which registration has been completed, the successor must register as a new business.

(26 U.S.C. 5124)

##### **§ 31.122 Incorporation of business.**

Where an individual or a firm engaged in business requiring registration under this part forms a corporation to take over and conduct the business, the corporation, as a separate legal entity, must register in its own name as a new business.

(26 U.S.C. 5124)

##### **§ 31.123 New corporation.**

Where a new corporation is formed to take over and conduct the business of one or more corporations that have registered under this part, the new corporation must register in its own name as a new business.

(26 U.S.C. 5124)

##### **§ 31.124 Stockholder continuing business of corporation.**

A registration completed by a corporation as a dealer in liquors, or as a dealer in beer, cannot cover the same business carried on by one or more of its stockholders after dissolution of the corporation. The stockholder(s) must register as a new business.

(26 U.S.C. 5124)

##### **§ 31.125 Cross references.**

See also §§ 31.75, 31.102, and 31.103 for other situations requiring registration as a new dealer.