§ 25.168 Employer identification number.

The employer identification number (defined at 26 CFR 301.7701–12) of the taxpayer who has been assigned the number will be shown on each return on Form 5000.24, filed under this part. Failure of the taxpayer to include the employer identification number on Form 5000.24 may result in imposition of the penalty specified in §70.113 of this chapter. A brewer shall apply for an employer identification number on IRS Form SS–4 as provided in §25.169.


§ 25.169 Application for employer identification number.

(a) Form SS–4. The taxpayer must obtain an employer identification number (EIN) by filing an application with the Internal Revenue Service (IRS) on IRS Form SS–4. Form SS–4 is available from the local IRS Service Center, from the IRS District Director, the IRS Web site at http://www.irs.gov or from TTB’s National Revenue Center. The taxpayer may file this form with IRS by mail, telephone, or fax by following the instructions on the form.

(b) Time limit. If the taxpayer has not already received, or applied for, an EIN at the time that the first return on TTB Form 5000.24, Excise Tax Return, is filed, the taxpayer must apply for an EIN not later than seven days from the date of filing the Form 5000.24.

(c) One EIN only. Each taxpayer must obtain and use only one EIN, regardless of the number of places of business for which the proprietor is required to file a tax return under this subpart.

(26 U.S.C. 6109)

[T.D. TTB–79, 74 FR 37405, July 28, 2009]

§ 25.173 Brewer in default.

(a) When a remittance in payment of taxes on beer is not paid upon presentation of check or money order tendered, or when the brewer is otherwise in default in payment of tax under §25.164, beer may not be removed for consumption or sale or taken from the brewery for consumption or sale until the tax has been prepaid as provided in §25.175. The brewer shall continue to prepay while in default and thereafter until the appropriate TTB officer finds the revenue will not be jeopardized by deferred payment of tax as provided in §25.164.

(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 law 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.


§ 25.174 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.

§ 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.

(3) For the purpose of complying with this section, the term forwarding means depositing in the U.S. mail, properly addressed in accordance with the instructions on the form.


FAILURE TO PAY TAX

§ 25.177 Evasion of or failure to pay tax; failure to file a tax return.

Sections 5671, 5673, 5684, 6651, and 6656 of Title 26 United States Code provide penalties for evasion or failure to pay tax on beer or for failure to file a tax return.


Subpart L—Removals Without Payment of Tax

TRANFER TO ANOTHER BREWERY OF SAME OWNERSHIP

§ 25.181 Eligibility.

A brewer may remove beer without payment of tax for transfer to any other brewery of the same ownership. These removals include a removal from a brewery owned by one corporation to a brewery owned by another corporation if (a) one corporation owns the controlling interest in the other corporation, or (b) the controlling interest in each corporation is owned by the same person. Beer removed under this section may, while in transit, be reconsigned to another brewery of the same ownership or be returned to the shipping brewery.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1389, as amended (26 U.S.C. 5414))

§ 25.182 Kinds of containers.

A brewer may transfer beer without payment of tax from one brewery to another brewery belonging to the same brewer (a) in the brewer’s packages or (b) in bulk containers, subject to limitations and conditions as may be imposed by the appropriate TTB officer. The brewer shall mark, brand or label