

## § 31.116

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

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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.

### OTHER CHANGES

#### § 31.131 Change of address.

(a) *General.* A dealer who removes the business to a place other than that for which the dealer is registered must register the change with TTB by filing an amended registration form, TTB Form 5630.5d, on or before the next July 1 following the change.

(b) *Caterers.* A caterer who sells liquor by the drink at locations other than his or her principal place of business shall not be required to provide the change of location registration prescribed in paragraph (a) of this section for those catering activities, provided that the caterer maintains the records