seized property other than firearms seized under the National Firearms Act and firearms and ammunition seized under Title I of the Gun Control Act of 1968, as amended. For disposal of firearms under the National Firearms Act, see 26 U.S.C. 5872(b). For disposal of firearms and ammunition under Title I of the Gun Control Act of 1968, see 18 U.S.C. 924(d). For disposal of explosives under Title XI of Organized Crime Control Act of 1970, see 18 U.S.C. 844(c).

POSSESSIONS

§ 70.461 Shipments to the United States.

For regulations under 26 U.S.C. 7652, see 27 CFR part 26 relating to liquors and articles from Puerto Rico and the Virgin Islands; and 27 CFR part 41 relating to cigars, cigarettes, and cigarette papers and tubes.

(68A Stat. 907, as amended (26 U.S.C. 7652))

[T.D. ATF–6, 38 FR 32445, Nov. 26, 1973, as amended by T.D. ATF–249, 52 FR 5961, Feb. 27, 1987. Redesignated by T.D. ATF–301, 55 FR 47606, Nov. 14, 1990, as amended by T.D. ATF–459, 66 FR 38550, July 25, 2001; T.D. TTB–16, 69 FR 52423, Aug. 26, 2004]

§ 70.462 Shipments from the United States.

For regulations under 26 U.S.C. 7653, see 27 CFR part 28 relating to exportation of liquors; and 27 CFR part 44, relating to exportation of cigars, cigarettes, and cigarette papers and tubes.

(68A Stat. 908, as amended; (26 U.S.C. 7653))

[T.D. ATF–6, 38 FR 32445, Nov. 26, 1973, as amended by T.D. ATF–249, 52 FR 5961, Feb. 27, 1987. Redesignated by T.D. ATF–301, 55 FR 47606, Nov. 14, 1990; T.D. ATF–464, 66 FR 43480, Aug. 20, 2001; T.D. TTB–8, 69 FR 3830, Jan. 27, 2004; T.D. TTB–91, 76 FR 5482, Feb. 1, 2011]

RULINGS

§ 70.471 Rulings.

(a) *Requests for rulings.* Any person who is in doubt as to any matter arising in connection with the following may request a ruling thereon by addressing a letter to the appropriate TTB officer:

(1) Operations or transactions in the alcohol tax area (26 U.S.C. chapter 51), the Federal Alcohol Administration Act (27 U.S.C. chapter 8, including the

Alcohol Beverage Labeling Act of 1988), or the Webb-Kenyon Act (27 U.S.C. 122);

(2) Operations or transactions in the tobacco tax area (26 U.S.C. chapter 52);

(3) Operations or transactions in the firearms and ammunition manufacturers excise tax area (26 U.S.C. 4181–4182);

(4) Subchapters F and G of chapter 32 of the IRC insofar as they relate to activities administered and enforced with respect to sections 4181 and 4182 of the IRC; and

(5) Subtitle F of the IRC insofar as it relates to any of the foregoing.

(b) *Routine requests for information.* Routine requests for information should be addressed to the appropriate TTB officer.

(c) *Matters under ATF jurisdiction.* For rulings on matters under the jurisdiction of the Bureau of Alcohol, Tobacco, Firearms and Explosives (Department of Justice), contact the Bureau of Alcohol, Tobacco, Firearms and Explosives, Office of Public and Governmental Affairs, 99 New York Avenue, NE., Washington, DC 20226, or view the contact information posted online at *http://www.atf.gov/contact/.*

[T.D. TTB–91, 76 FR 5482, Feb. 1, 2011]

ADMINISTRATIVE REMEDIES

§ 70.481 Agreements for payment of liability in installments.

(a) *Authorization of agreements.* The appropriate TTB officer, is authorized to enter into written agreements with any taxpayer under which such taxpayer is allowed to satisfy liability for payment of any tax in installment payments if the appropriate TTB officer determines that such agreement will facilitate collection of such liability.

(b) *Extent to which agreements remain in effect*—(1) *In general.* Except as otherwise provided in this paragraph (b), any agreement under paragraph (a) of this section shall remain in effect for the term of the agreement.

(2) *Inadequate information or jeopardy.* The officer who entered into an installment agreement under paragraph (a) of this section may terminate such agreement if:

(i) Information which the taxpayer provided prior to the date such agreement was entered into was inaccurate or incomplete, or