

(g) The forfeiture and disposition of seized explosive material, under the provision of Title XI of the Organized Crime Control Act of 1970,

(h) Operations by licensees or permittees and hearings procedure after denial or revocation of license or permit, and also

(i) Restrictions regarding the receipt, possession, or transportation of explosives by certain persons under the provisions of Title XI of the Organized Crime Control Act of 1970.

[T.D. ATF-301, 55 FR 47616, Nov. 14, 1990, as amended by T.D. TTB-91, 76 FR 5482, Feb. 1, 2011]

#### § 70.446 Rulings.

The procedure for rulings in the firearms and explosives area is set forth in § 70.471.

[T.D. ATF-301, 55 FR 47654, Nov. 14, 1990]

#### § 70.447 Assessments.

Where the evidence disclosed by investigation establishes that additional or delinquent tax liability has been incurred and not paid, the appropriate TTB officer will list the tax as an assessment. Notification and demand for payment of assessed taxes will be issued to the taxpayer by the appropriate TTB officer.

[T.D. ATF-301, 55 FR 47654, Nov. 14, 1990]

#### § 70.448 Claims.

(a) The procedures applicable to the filing of claims under chapter 53 of the Internal Revenue Code are set forth below:

(1) Claims for refund of the making and transfer taxes, and of occupational taxes, whether paid pursuant to assessment or voluntarily paid, and claims for redemption of "National Firearms Act" stamps, are prepared and filed in accordance with the procedures set forth in 27 CFR part 479.

(2) Claims for abatement of making and transfer taxes, and claims for abatement of occupational taxes and penalties erroneously assessed, are prepared and filed in accordance with the procedures set forth in § 70.413(b).

(3) Claims may be reopened or amended in accordance with the provisions of § 70.414 (k) and (l).

(b) The procedures applicable to the filing of claims relating to the tax imposed by section 4181 of the Internal Revenue Code are set forth below:

(1) Claims for credit or refund of manufacturers taxes, whether paid pursuant to assessment of voluntarily paid, are prepared and filed in accordance with the procedures set forth in § 70.123 and 27 CFR 53.171 through 53.186. For regulations under section 6416 of the Internal Revenue Code, relating to conditions to allowance and other procedural requirements, see 27 CFR 53.172 through 53.186.

(2) Claims for abatement of manufacturers taxes are to be prepared and filed in accordance with § 70.125.

(3) Claims may be reopened or amended in accordance with the provisions of § 70.414 (k) and (l).

[T.D. ATF-331, 57 FR 40328, Sept. 3, 1992, as amended by T.D. TTB-91, 76 FR 5482, Feb. 1, 2011]

#### § 70.449 Offers in compromise.

The procedures in the case of offers in compromise of liabilities under 26 U.S.C. 4181 and chapter 53 are set forth in §§ 70.482 and 70.484.

[T.D. ATF-331, 57 FR 40329, Sept. 3, 1992]

#### SEIZED PROPERTY

#### § 70.450 Seizure and forfeiture of personal property.

Part 72 of title 27 CFR contains the regulations relative to the personal property seized by officers of the Bureau of Alcohol, Tobacco and Firearms as subject to forfeiture as being used, or intended to be used, to violate certain Federal laws; the remission or mitigation of such forfeiture; and the administrative sale or other disposition, pursuant to forfeiture, of such 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).

## § 70.461

## 27 CFR Ch. I (4–1–14 Edition)

### 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

(ii) The appropriate TTB officer believes that collection of any tax to which an agreement under this section relates is in jeopardy.

(3) *Subsequent change in financial conditions—*(i) *In general.* If the officer who entered into an installment agreement under paragraph (a) of this section makes a determination that the financial condition of the taxpayer has significantly changed, the officer may