

## § 17.73

### § 17.73 Failure to register.

Except in the case of claims covering spirits used during the suspension period described in §17.21(b) when the special tax rate is zero, a person eligible for succession to the privileges of a taxpayer, in accordance with §§17.71 and 17.72, who fails to register the succession with TTB, as required by §17.71, shall pay a new special tax if a claim for drawback is filed on distilled spirits used by the successor during the tax year for which the original special tax was paid.

[T.D. ATF-379, 61 FR 31412, June 20, 1996, as amended by T.D. TTB-36, 70 FR 62242, Oct. 31, 2005]

### § 17.74 Certificates in lieu of lost stamps.

The provisions of §§17.71-73 apply to certificates issued in lieu of lost or destroyed special tax stamps.

### § 17.75 Formation of partnership or corporation.

If one or more persons who have filed a special tax return and paid any tax due form a partnership or corporation, as a separate legal entity, to take over the business of manufacturing nonbeverage products, the new firm or corporation shall file a new special tax return and pay a new special tax in order to be eligible to receive drawback. In the case of claims covering spirits used during the suspension period described in §17.21(b), the rate of special tax is zero.

[T.D. TTB-36, 70 FR 62242, Oct. 31, 2005]

### § 17.76 Addition or withdrawal of partners.

(a) *General partners.* When a business formed as a partnership, subject to the filing of a special tax return, admits one or more new general partners, the new partnership shall file a new special tax return and pay a new special tax in order to be eligible to receive drawback (in the case of claims covering spirits used during the suspension period described in §17.21(b), the rate of special tax is zero). Withdrawal of general partners is covered by §17.72(d).

(b) *Limited partners.* Changes in the membership of a limited partnership requiring amendment of the certificate

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but not dissolution of the partnership are not changes that incur liability to additional special tax or that require the filing of a new special tax return.

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### § 17.77 Reincorporation.

When a new corporation is formed to take over and conduct the business of one or more corporations that have filed a special tax return and paid any tax due, the new corporation must file a new special tax return, pay special tax, and obtain a special tax stamp in its own name. However, in the case of spirits used during the suspension period described in §17.21(b) when no tax is due and no stamp is issued, only the filing of a new special tax return is required.

[T.D. TTB-36, 70 FR 62242, Oct. 31, 2005]

## CHANGE IN NAME OR STYLE

### § 17.81 General.

A person who filed a special tax return and paid any tax due is not required to file a new special tax return or pay a new special tax by reason of a mere change in the trade name or style under which the business is conducted, nor by reason of a change in management which involves no change in the proprietorship of the business.

[T.D. ATF-379, 61 FR 31412, June 20, 1996, as amended by T.D. TTB-36, 70 FR 62242, Oct. 31, 2005]

### § 17.82 Change in capital stock.

A new special tax return and tax payment are not required by reason of a change of name or increase in the capital stock of a corporation, if the laws of the State of incorporation provide for such changes without creating a new corporation.

[T.D. ATF-379, 61 FR 31412, June 20, 1996, as amended by T.D. TTB-36, 70 FR 62242, Oct. 31, 2005]

### § 17.83 Sale of stock.

A new special tax return and tax payment are not required by reason of the sale or transfer of all or a controlling