

§ 31.127

to be specified on the Form 5630.5 or attachment, specify on the Form 5630.5 the number of supply boats or vessels for which special tax is being paid (or for which registration is being made during the suspension period described in § 31.21(b)). A dealer may transfer any such stamp from any boat or vessel on which he discontinues such sales to any other boat or vessel on which he proposes to conduct such business, without registering the transfer with TTB. If the taxpayer operates from two or more fixed addresses, he shall prepare, as required by § 31.106(c), one tax return, Form 5630.5, to cover all such addresses and shall, in addition, show on the attachment to the Form 5630.5 the number of stamps to be procured for supply boats or vessels operating from each address. On receipt of the special tax stamps, the taxpayer shall designate an appropriate number of stamps for each location and shall type thereon the trade name, if different from the name in which the stamp was issued, and the fixed address of the business conducted at the location for which the stamps are designated. He shall then forward the stamps to the place of business designated on the stamps. The taxpayer shall enter on each stamp received for retailing liquors on supply boats or vessels, immediately after the occupational tax classification, the phrase "on supply boats" and in the lower margin the notation, "Covers supplying exclusively of boats or vessels, or persons thereon, at the Port (or Harbor) of" followed by the name of such port or harbor.

(b) *Suspension of tax.* During the suspension period described in § 31.21(b), the requirements of paragraph (a) of this section will apply except with regard to the payment of special (occupational) tax and the issuance of special tax stamps.

(72 Stat. 1344, 1347; 26 U.S.C. 5123, 5143)

[T.D. TTB-36, 70 FR 62252, Oct. 31, 2005]

§ 31.127 Retail dealers "At Large."

(a) *General.* Subject to paragraph (b) of this section, a retail dealer in liquors or a retail dealer in beer whose business requires him to travel from place to place in different States of the United States, such as those who sell

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at carnivals or circuses, may obtain a special tax stamp "At Large" covering his activities throughout the United States with the payment of but one special tax as a retail dealer in liquors or a retail dealer in beer, as required by his business. A dealer desiring such stamp shall state on his special tax return, Form 11, or on an attached statement, the nature of his business and the reason he requires a special tax stamp "At Large." Unless satisfied that the business of the dealer requires him to travel in more than one State, the appropriate TTB officer will not issue a stamp "At Large" to the applicant.

(b) *Suspension of tax.* During the suspension period described in § 31.21(b), the requirements of paragraph (a) of this section will apply except with regard to the payment of special (occupational) tax and the issuance of special tax stamps.

(72 Stat. 1344; 26 U.S.C. 5123)

[25 FR 6270, July 2, 1960, as amended by T.D. 7008, 34 FR 3665, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-251, 52 FR 19335, May 22, 1987. Redesignated and amended by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005; T.D. TTB-36, 70 FR 62252, Oct. 31, 2005]

STAMP TO BE AVAILABLE FOR EXAMINATION

§ 31.131 General.

Except during the suspension period described in § 31.21(b) when no special tax stamps are issued, a dealer shall keep his special tax stamp available in his place of business for inspection by any appropriate TTB officer during business hours. A dealer holding a special tax stamp as a retail dealer in liquors or a retail dealer in beer "At Large" or "In the United States" shall keep the stamp available for inspection where he is conducting such business.

(72 Stat. 1348; 26 U.S.C. 5146)

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