

Subpart J—Change of Location**§ 31.151 Amended return, Form 5630.5; endorsement on stamp.**

(a)(1) *General.* Subject to paragraph (a)(2) of this section, a dealer who, during the tax year for which special tax was paid (or for which registration was completed during the suspension period described in § 31.21(b)), removes the business to a place other than that specified on the original special tax return on Form 5630.5, shall, within 30 days from the date the dealer begins to carry on such business at the new location, register the change with TTB by filing a new return on Form 5630.5, designated “Amended Return”, setting forth the time when and the place to which such removal was made, and shall surrender the special tax stamp with the Form 5630.5 for endorsement of the change in location: *Provided,* That a dealer, whose original return on TTB Form 5630.5 covered only one location, may deliver the amended return and the stamp at any TTB office, or to any TTB officer inspecting the business, in lieu of mailing them to TTB: *Provided further,* That a dealer who filed an original return under the provisions of § 31.106(c) shall forward with the amended return an attachment showing both the old and new address of any place of business which has been relocated, and the special tax stamp covering the location from which the business was removed. The appropriate TTB officer or the TTB officer receiving such return or stamp shall, if the return is submitted within the 30-day period, enter the proper endorsement on the stamp and return it to the taxpayer.

(2) If the change of location occurs during the suspension period described in § 31.21(b) when no tax is due and no special tax stamp is issued, the requirements of paragraph (a)(1) of this section still apply, except with regard to surrendering the special tax stamp.

(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 such catering activities provided the records prescribed by § 31.55(c) are

maintained as required. For a permanent change in location of the principal place of business, an amended return must be filed in accordance with paragraph (a) of this section.

[T.D. 7008, 34 FR 3666, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-21, 40 FR 56887, Dec. 5, 1975; T.D. ATF-251, 52 FR 19336, May 22, 1987; T.D. ATF-271, 53 FR 17553, May 17, 1988; T.D. ATF-329, 57 FR 39598, Sept. 1, 1992. Redesignated and amended by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005; T.D. TTB-36, 70 FR 62252, Oct. 31, 2005]

§ 31.152 Failure to register change of address within 30 days.

(a) Except as otherwise provided in paragraph (b) of this section, a dealer who removes his business to a place other than that stated on his Form 5630.5, Special Tax Registration and Return, and fails to register such removal with TTB within 30 days from the date he begins to carry on such business at the new location is required to pay special tax, and interest on the amount required to be shown on the return as tax, just as if he were engaging in business for the first time (as to liability for delinquency penalty see § 31.109). The amount of tax, delinquency penalty, and interest to be paid shall be computed as provided in §§ 31.103, 31.109, and 31.110, respectively.

(b) During the suspension period described in § 31.21(b) when no tax is due and no special tax stamp is issued, a failure to register the change of address may result in a penalty under 26 U.S.C. 5603(b).

(68A Stat. 846, 72 Stat. 1347; 26 U.S.C. 7011, 5143)

[25 FR 6270, July 2, 1960, as amended by T.D. 7008, 34 FR 3664, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-251, 52 FR 19336, May 22, 1987. Redesignated and amended by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005; T.D. TTB-36, 70 FR 62253, Oct. 31, 2005]

§ 31.153 Certificate in lieu of lost or destroyed special tax stamp.

The provisions of this part shall apply to certificates in lieu of lost or destroyed special tax stamps issued to

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taxpayers under the provisions of §§ 31.132 and 31.133.

[25 FR 6270, July 2, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975, and further redesignated and amended by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005]

Subpart K—Change in Proprietorship or Control

§ 31.161 Sale of business.

A special tax stamp is a receipt for tax, personal to the one to whom issued, and is not transferable from one dealer to another. Where a change occurs in the proprietorship of a business for which special tax has been paid or for which registration has been completed during the suspension period described in § 31.21(b), the successor shall pay special tax (or shall register during the suspension period) for such business, except as provided in § 31.169.

(72 Stat. 1340, 1343; 26 U.S.C. 5111, 5121)

[25 FR 6270, July 2, 1960, as amended by T.D. 7008, 34 FR 3664, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-251, 52 FR 19336, May 22, 1987. Redesignated and amended by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005; T.D. TTB-36, 70 FR 62253, Oct. 31, 2005]

§ 31.162 Incorporation of business.

Where an individual or a firm engaged in business requiring payment of special tax (or requiring registration during the suspension period described in § 31.21(b)) forms a corporation to take over and conduct the business, the corporation (a separate legal entity) shall pay special tax (or shall register during the suspension period) in its own name.

(72 Stat. 1340, 1343; 26 U.S.C. 5111, 5121)

[T.D. TTB-36, 70 FR 62253, Oct. 31, 2005]

§ 31.163 New corporation.

Where a new corporation is formed to take over and conduct the business of one or more corporations which have paid special tax (or which have registered during the suspension period described in § 31.21(b)), the new corporation shall pay special tax (or shall reg-

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ister during the suspension period) in its own name.

(72 Stat. 1340, 1343; 26 U.S.C. 5111, 5121)

[T.D. TTB-36, 70 FR 62253, Oct. 31, 2005]

§ 31.164 Stockholder continuing business of corporation.

A special tax stamp held (or a registration completed during the suspension period described in § 31.21(b)) 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.

(72 Stat. 1340, 1343; 26 U.S.C. 5111, 5121)

[25 FR 6270, July 2, 1960, as amended by T.D. 7008, 34 FR 3664, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-251, 52 FR 19336, May 22, 1987. Redesignated by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005; T.D. TTB-36, 70 FR 62253, Oct. 31, 2005]

§ 31.165 Change in trade name or style of business.

A dealer who has paid the special tax (or who has registered during the suspension period described in § 31.21(b)) for his business at a given location is not required to pay additional special tax (or to complete a new registration) by reason of a mere change in the trade name or style under which he conducts such business, or by reason of a change in management which involves no change in proprietorship of the business.

(72 Stat. 1340, 1343, 26 U.S.C. 5111, 5121)

[25 FR 6270, July 2, 1960, as amended by T.D. 7008, 34 FR 3664, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-251, 52 FR 19336, May 22, 1987. Redesignated T.D. TTB-25, 70 FR 19884, Apr. 15, 2005; T.D. TTB-36, 70 FR 62253, Oct. 31, 2005]

§ 31.166 Change of name or increase in capital stock of a corporation.

Additional special tax (or additional registration during the suspension period described in § 31.21(b)) is not required by reason of a change of name or increase in the capital stock of a corporation if a new corporation is not