

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 31.211

sale or sales is not required to keep records or submit reports thereof.

(72 Stat. 1340; 26 U.S.C. 5113)

§ 31.193 Persons returning liquors for credit, refund, or exchange.

No retail dealer in liquors or beer, or other person, shall be deemed to be a wholesale dealer in liquors or a wholesale dealer in beer, as defined in this part, by reason of his bona fide return of distilled spirits, wines, or beer, as the case may be, to the dealer from whom purchased (or to the successor of such vendor's business or line of merchandise) for credit, refund, or exchange, and the giving of such credit, refund or exchange shall not be deemed to be a purchase within the meaning of 26 U.S.C. 5117 of § 31.211 of this part. Except in the case of wholesale dealers in liquors required to keep records of their transactions under §§ 31.225 and 31.226, or retail dealers required to keep records under § 31.234, persons returning liquors as provided herein are not required to keep records or submit reports of such transactions.

(72 Stat. 1340, 1343; 26 U.S.C. 5113, 5117)

[25 FR 6270, July 2, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55844, Sept. 28, 1979; T.D. ATF-116, 47 FR 51571, Nov. 16, 1982. Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19886, Apr. 15, 2005]

Subpart M—Refund of Special Taxes

§ 31.201 Claims.

Claims for abatement of assessment of special tax (including penalties and interest), or for refund of an overpayment of special tax (including interest and penalties), shall be filed on Form 2635 (5620.8). Claims shall be filed with the appropriate TTB officer. Each claim shall set forth in detail each ground on which it is made and shall contain facts sufficient to apprise the Alcohol and Tobacco Tax and Trade Bureau of the exact basis thereof. If the claim is for refund of special tax for which a stamp was issued, such stamp shall be attached to and made a part of the claim, or the claimant shall include in the claim evidence satisfactory to the Alcohol and Tobacco Tax

and Trade Bureau that the stamp cannot be submitted.

[T.D. ATF-251, 52 FR 19336, May 22, 1987. Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19886, Apr. 15, 2005]

§ 31.202 Time limit on filing of claim.

No claim for the refund of a special tax or penalty shall be allowed unless presented within 3 years next after the payment of such tax or penalty.

(68A Stat. 808; 26 U.S.C. 6511)

§ 31.203 Discontinuance of business.

A dealer who for any reason discontinues business is not entitled to refund for the unexpired portion of the fiscal year for which the special tax stamp was issued.

(72 Stat. 1346; 26 U.S.C. 5142)

Subpart N—Restrictions Relating to Purchases of Distilled Spirits

§ 31.211 Unlawful purchases of distilled spirits.

(a) *General.* Except as otherwise provided in paragraphs (b) and (c) of this section, it is unlawful for any dealer to purchase distilled spirits for resale from any person other than:

(1) A dealer who has paid special tax as a wholesale dealer in liquors at the place where the distilled spirits are purchased;

(2) A wholesale dealer whose place of business comes within the exemptions provided by § 31.151 for changes in location and § 31.169 for changes in control;

(3) The proprietor of a distilled spirits plant who is exempt from special tax as a dealer at the place where the distilled spirits are purchased;

(4) A retail liquor store operated by a State, a political subdivision thereof, or the District of Columbia, which is not required to pay special tax as a wholesale dealer in liquors as provided in § 31.31;

(5) A person not required to pay special tax as a wholesale liquor dealer, as provided in §§ 31.188 through 31.190 and 31.192 through 31.193.

(b) *Suspension of tax.* During the period of suspension of special (occupational) tax described in § 31.21(b), it is unlawful for any dealer to purchase

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distilled spirits for resale from any person other than:

(1) A wholesale dealer (including a State, a political subdivision thereof, the District of Columbia, and a distilled spirits plant) who is required to keep records under §§31.221 through 31.233 at the place where the distilled spirits are purchased;

(2) A retail liquor store operated by a State, a political subdivision thereof, or the District of Columbia; or

(3) A person not required to register as a wholesale liquor dealer, as provided in §§31.188 through 31.190, §31.192, and §31.193.

(c) *Special provisions for limited retail dealers.* A limited retail dealer may purchase distilled spirits for resale from a retail dealer in liquors.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1343; sec. 1905, Pub. L. 94-455, 90 Stat. 1819 (26 U.S.C. 5117))

[T.D. ATF-42, 42 FR 8370, Feb. 10, 1977. Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19886, Apr. 15, 2005; T.D. TTB-36, 70 FR 62254, Oct. 31, 2005]

Subpart O—Prescribed Records and Reports, and Posting of Signs

WHOLESALE DEALERS' RECORDS AND REPORTS

§ 31.221 General requirements as to distilled spirits.

Except as provided in §§31.223 and 31.224, every wholesale dealer in liquors shall keep daily records of the physical receipt and disposition of distilled spirits, as prescribed in §§31.225 and 31.226. When required in writing by the appropriate TTB officer, dealers shall also prepare and file a monthly summary report totaling the daily receipts and disposition of distilled spirits as prescribed in §31.230.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1342, as amended, 1395, as amended (26 U.S.C. 5114, 5555))

[T.D. ATF-116, 47 FR 51571, Nov. 16, 1982. Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19886, Apr. 15, 2005]

§ 31.222 Requirements as to wines and beer.

Each wholesale dealer in liquors who receives wines, or wines and beer, and each wholesale dealer in beer shall

keep at his place of business a complete record of all wines and beer received, showing (a) the quantities thereof, (b) from whom received, and (c) the receiving dates. This record, which must be kept for a period of not less than three years as prescribed in §31.237, shall consist of all purchase invoices or bills covering wines and beer received or, at the option of the dealer, a book record containing all of the required information. Wholesale dealers are not required to prepare or submit reports to the appropriate TTB officer of transactions relating to wines and beer.

(Approved by the Office of Management and Budget under control number 1512-0353)

(68A Stat. 731 (26 U.S.C. 6001); sec. 201, Pub. L. 85-859, 72 Stat. 1342, 1345, 1348, 1395 (26 U.S.C. 5114, 5124, 5146, 5555))

[T.D. ATF-50, 43 FR 20494, May 12, 1978, as amended by T.D. ATF-116, 47 FR 51571, Nov. 16, 1982; T.D. ATF-172, 49 FR 14942, Apr. 16, 1984. Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19886, Apr. 15, 2005]

§ 31.223 Records to be kept by States, political subdivisions thereof, or the District of Columbia.

The provisions of this subpart relative to the maintenance of records and the submission of reports shall not apply to States, political subdivisions thereof, or the District of Columbia, or any liquor stores operated by such entities that maintain and make available for inspection by appropriate TTB officers records which will enable such officers to verify receipts of wines and beer and trace readily all distilled spirits received and disposed of by them: *Provided*, That such States, political subdivisions thereof, or the District of Columbia, and liquor stores operated by them, shall, on request of the appropriate TTB officer, furnish such transcripts, summaries, and copies of their records as he shall require.

(72 Stat. 1342, 1348, 1395; 26 U.S.C. 5114, 5146, 5555)

[Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19886, Apr. 15, 2005; T.D. TTB-44, 71 FR 16948, Apr. 4, 2006]

§ 31.224 Records to be kept by proprietors of distilled spirits plants.

Wholesale liquor dealer operations conducted by proprietors of distilled