

distilled spirits or wine at the place and during the period for which the tax was paid (or registration was completed) as a retail dealer in beer. Similarly, any person who pays special tax (or who registers during the suspension period as provided in §31.21(b)) as a wholesale dealer in beer for a period beginning on or after January 1, 1988, (including one who pays such tax under the transition rule of §31.103(b)) is exempt from additional special tax (or from additional registration during the suspension period) as a wholesale dealer in liquors with respect to sales of distilled spirits or wine at the place and during the period for which the tax was paid (or registration was completed) as a wholesale dealer in beer.

(26 U.S.C. 5113, 5143)

[T.D. ATF-285, 54 FR 12610, Mar. 28, 1989. Redesignated by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005; T.D. TTB-36, 70 FR 62250, Oct. 31, 2005]

### Subpart G—Partnerships

#### § 31.91 Liability of partners.

Any number of persons carrying on one business in partnership at any one place during any tax year shall be required to pay but one special tax (or to register but once during the suspension period as provided in §31.21(b)) for such business.

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

[T.D. TTB-36, 70 FR 62250, Oct. 31, 2005]

#### § 31.92 Addition of partners or incorporation of partnership.

Except during the suspension period described in §31.21(b), where a number of persons who have paid special tax as partners admit one or more new members to the firm or form a corporation (a separate legal entity) to take over the business, the new firm or corporation shall pay special tax before commencing business. During the suspension period described in §31.21(b), the new firm or corporation must register as a new dealer.

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

[T.D. TTB-36, 70 FR 62250, Oct. 31, 2005]

#### § 31.93 Formation of a partnership by two dealers.

Except during the suspension period described in §31.21(b), where two persons, each holding a special tax stamp for a business carried on by himself, form a partnership, the firm shall pay special tax to cover the business conducted by the partnership. During the suspension period described in §31.21(b), if two registered dealers form a partnership, the firm must register as a new dealer.

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

[T.D. TTB-36, 70 FR 62251, Oct. 31, 2005]

#### § 31.94 Withdrawal of one or more partners.

When one or more partners withdraw from a partnership which has paid special tax, the remaining partner, or partners, may file with the appropriate TTB officer a notice of succession to the partnership business within 30 days after the change in control, as provided in §31.169, and carry on the same business at the same address for the remainder of the taxable period for which special tax was paid without paying additional special tax. However, except during the suspension period described in §31.21(b), where the remaining partner, or partners, do not file such timely notice of succession, they are required to pay special tax, as provided in §31.170. During the suspension period, the remaining partner or partners must file a new registration on Form 5630.5 within 30 days after the change in control.

(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, 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 62251, Oct. 31, 2005; T.D. TTB-44, 71 FR 16948, Apr. 4, 2006]

### Subpart H—Payment of Special Tax

#### § 31.101 Special tax rates.

(a) *Previous rates.* Prior to January 1, 1988, the special (occupational) taxes