

§ 31.101

apply are required to register at each place where sales are consummated.

Subpart F—Partnerships

§ 31.101 Registration of partners.

Any number of persons carrying on one business in partnership at any one place must register only once for that business.

§ 31.102 Addition of partners or incorporation of partnership.

Where a number of persons who have filed a registration under this part as partners admit one or more new members to the partnership or form a corporation (a separate legal entity) to take over the business, the new partnership or corporation must register as a new dealer before commencing business.

(26 U.S.C. 5121, 5122, 5124)

§ 31.103 Formation of a partnership by two dealers.

Where two persons form a partnership after each has registered for a business carried on by himself, the partnership must register as a new dealer to cover the business conducted by the partnership.

(26 U.S.C. 5121, 5122, 5124)

§ 31.104 Withdrawal of one or more partners.

When one or more partners withdraw from a partnership that has registered under this part, the remaining partner, or partners, must register the change in control by filing an amended registration form on or before the following July 1.

Subpart G—Registration Form, TTB F 5630.5d

§ 31.111 Date registration form is due.

(a) *General.* Dealers must register by filing the registration form, TTB Form 5630.5d, before engaging in business and on or before July 1 of each year thereafter. However, as long as none of the information specified on the form has changed since the previous registration form was filed, no additional registration is required. If the registration form is received in the mail and the

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U.S. postmark on the cover shows that it was deposited in the mail in the United States within the time prescribed for filing in an envelope or other appropriate wrapper that was properly addressed with postage prepaid, the form will be considered as timely filed. If the postmark is not legible, the sender has the burden of proving the date when the postmark was made. When registered mail is used, the date of postal registration will be accepted as the postmark date.

(b) *Transition rule.* Dealers already engaged in business prior to July 1, 2008, must register as an “existing business” unless they had registered, in accordance with regulations in effect at the time of registration, on or after January 1, 2007. This one-time registration is due on or before July 1, 2009.

(26 U.S.C. 6071)

§ 31.112 Registration of multiple locations.

A dealer required to register at two or more locations shall file one registration form, prepared as provided in § 31.114(c), to cover all such locations.

§ 31.113 Place for filing registration form.

The registration form, TTB Form 5630.5d, must be filed with TTB in accordance with the instructions on the form.

§ 31.114 Completion of registration form.

(a) *General.* Dealers must register by filing the registration form, TTB Form 5630.5d, Alcohol Dealer Registration. The registration form must be filed with TTB in accordance with this subpart and the instructions on the form.

(b) *Preparation of TTB Form 5630.5d.* All of the information called for on TTB Form 5630.5d must be provided. This information includes the following:

- (1) The true name of the dealer.
- (2) The trade name(s) (if any) of the business(es) subject to the registration requirement.
- (3) The employer identification number (see § 31.115).