

Person. An individual, a trust, estate, partnership, association or other unincorporated organization, fiduciary, company, or corporation, or the District of Columbia, a State, or a political subdivision thereof (including a city, county, or other municipality).

Special tax. The special (occupational) tax on manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors, imposed by 26 U.S.C. 5731.

Tax year. The period from July 1 of one calendar year through June 30 of the following calendar year.

This chapter. Chapter I of title 27 of the Code of Federal Regulations.

Tobacco products. Cigars, cigarettes, smokeless tobacco, pipe tobacco, and roll-your-own tobacco.

U.S.C. The United States Code.

§ 46.93 Multiple businesses of same ownership and location.

(a) Where more than one type of taxable business is conducted by the same person at the same place, special tax for each business must be paid at the rates prescribed for each.

(b) Where the same type of taxable business is conducted by the same person in different areas of the same premises, only one special tax payment is required.

(26 U.S.C. 5733)

§ 46.94 Relation to State and municipal law.

(a) *General.* The payment of special (occupational) tax does not exempt any person from any penalty or punishment provided by the laws of any State for carrying on any trade or business within that State, nor does it authorize the commencement or continuance of any trade or business contrary to State law or in places prohibited by county or municipal law. Payment of this tax does not prohibit any State from placing an additional duty or tax on the same trade or business, for State or other purposes.

(b) *Special tax stamps.* TTB officers are without authority to refuse to issue a special tax stamp to a person engaged in business in violation of State law. The stamp is not a Federal permit or license, but is merely a re-

ceipt for the tax. The stamp affords the holder no protection against prosecution for violation of State law.

(26 U.S.C. 5734)

§ 46.95 Liability of partners.

Any number of persons carrying on one business in partnership at any one place during any tax year are required to pay only one special tax.

(26 U.S.C. 5733)

PAYMENT OF SPECIAL TAX

§ 46.101 Special tax returns.

(a) *Preparation of TTB Form 5630.5t.* Every manufacturer of tobacco products, manufacturer of cigarette papers and tubes, and export warehouse proprietor is required to pay special (occupational) tax and file a return on TTB Form 5630.5t, "Special Tax Registration and Return—Tobacco." TTB Form 5630.5t must be completed in accordance with the instructions on the form, and all of the information called for on the form must be provided, including the following:

- (1) Name of the taxpayer.
- (2) Trade name(s) (if any) of the business(es) subject to special (occupational) tax.
- (3) Employer identification number (see § 46.102).

(4) Exact location of the place of business, by name and number of building or street, or if these do not exist, by some specific description in addition to the post office address. In the case of one return for two or more locations, the address to be shown must be the taxpayer's principal place of business (or principal office, in the case of a corporate taxpayer).

(5) Class(es) of special tax to which the taxpayer is subject.

(6) Ownership and control information. This consists of the name, position, and residence address of every owner of the business and of every person having power to control its management and policies with respect to the activity subject to special tax. "Owner of the business" includes every partner, if the taxpayer is a partnership, and every person owning 10 percent or more of its stock, if the taxpayer is a corporation. However, the