addition, an appropriate TTB officer or employee must issue a receipt for each payment of 1 dollar or more made in cash, whether or not requested. In the case of payments made by check, the canceled check is usually a sufficient receipt. No receipt shall be issued in lieu of a stamp representing a tax, whether the payment is in cash or otherwise. (26 U.S.C. 6314)


§ 70.65 Use of commercial banks.


ASSESSMENT

§ 70.71 Assessment authority.

The appropriate TTB officers are authorized and required to make all inquiries necessary to the determination and assessment of all taxes imposed under the provisions of 26 U.S.C. enforced and administered by the Bureau. The appropriate TTB officers are further authorized and required to make the determinations and the assessments of such taxes. The term “taxes” includes interest, additional amounts, additions to the taxes, and assessable penalties. The authority of the appropriate TTB officers to make assessment includes the following:

(a) Taxes shown on return. The appropriate TTB officer shall assess all taxes determined by the taxpayer or by the appropriate TTB officer and disclosed on a return or list.

(b) Unpaid taxes payable by stamp. (1) If without use of the proper stamp:

(i) Any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale or use by the manufacturer thereof, or