an employer identification number on IRS Form SS-4 as provided in §25.169.

§25.169 Application for employer identification number.

(a) Form SS-4. The taxpayer must obtain an employer identification number (EIN) by filing an application with the Internal Revenue Service (IRS) on IRS Form SS-4. Form SS-4 is available from the local IRS Service Center, from the IRS District Director, the IRS Web site at http://www.irs.gov or from TTB’s National Revenue Center. The taxpayer may file this form with IRS by mail, telephone, or fax by following the instructions on the form.

(b) Time limit. If the taxpayer has not already received, or applied for, an EIN at the time that the first return on TTB Form 5000.24, Excise Tax Return, is filed, the taxpayer must apply for an EIN not later than seven days from the date of filing the Form 5000.24.

(c) One EIN only. Each taxpayer must obtain and use only one EIN, regardless of the number of places of business for which the proprietor is required to file a tax return under this subpart.

§25.173 Brewer in default.

(a) When a remittance in payment of taxes on beer is not paid upon presentation of check or money order tendered, or when the brewer is otherwise in default in payment of tax under §25.164, beer may not be removed for consumption or sale until the tax has been prepaid as provided in §25.175. The brewer shall continue to prepay while in default and thereafter until the appropriate TTB officer finds the revenue will not be jeopardized by deferred payment of tax as provided in §25.164.

(b) Any remittance made while the brewer is required to prepay under this section will be in cash or in the form of a certified, cashier’s or treasurer’s check drawn on any bank or trust company incorporated under the laws of the United States, or under the law of any State, Territory, or possession of the United States, or in the form of a money order as provided in §70.61 of this chapter (payment by check or money order), or will be made in the form of an electronic fund transfer as provided by §§25.164 and 25.165.