§ 25.285 Refund of beer tax excessively paid.

(a) Eligibility. A brewer who, under the provisions of §25.152, is eligible to pay the reduced rate of tax on beer prescribed by 26 U.S.C. 5051 (a)(2), but who did not pay tax at the reduced rate by return, Form 5000.24, during the calendar year for which the brewer was eligible, may file a claim for refund of tax excessively paid on beer for that year. The brewer shall file the claim for refund to tax on Form 2635 (5620.8) within the period of limitation prescribed in 26 U.S.C. 6511(a). For rules relating to the period of limitation on filing claims, see §§ 70.82 and 70.83.

(b) Calculation of refund. The brewer shall file the claim based on the quantity of beer eligible to be tax paid at the lower rate of tax, but which was paid at the higher rate of tax, subject to a maximum of 60,000 barrels of beer per calendar year or the limitation as determined in §25.152(d). The brewer shall exclude from the claim the quantity of beer removed that calendar year on which a credit or refund at the higher rate of tax has been taken.

(c) Information to be furnished. Each claim for refund of tax filed under this section shall include the following information:

(1) Name and address of the brewer.
(2) Quantity of beer covered by the claim as determined in paragraph (b) of this section.
(3) Amount of tax paid in excess.
(4) A statement of the exact number of barrels of beer which the brewer produced during the calendar year.
(5) A statement that the brewer is not a member of a controlled group of brewers (as defined in §25.152(b)(1) or, if the brewer is a member of a controlled group of brewers, a list of the names and addresses of all the members of the controlled group of brewers and a statement of the combined number of barrels of beer produced by all members of the controlled group in the calendar year.
(6) If the brewer is a member of a controlled group of brewers, a statement of how the 60,000 barrel limitation for the reduced rate of tax is to be apportioned among the members of the controlled group of brewers.

§ 25.286 Claims for remission of tax on beer lost in transit between breweries.

(a) Filing of claim. Claims for remission of tax on beer lost in transit between breweries of the same ownership shall be prepared on Form 2635 (Form 5620.8) by the brewer or the brewer's