the brewer is a member of a controlled group of brewers, a statement of the names and locations of all other brewers in the group and a statement of how the 60,000 barrels limitation will be apportioned among the brewers in the group.

(c) Perjury statement. Each notice described in this section will be executed by the brewer under penalties of perjury as defined in §25.11.


§ 25.168 Employer identification number.

The employer identification number (defined at 26 CFR 301.7701–12) of the taxpayer who has been assigned the number will be shown on each return on Form 5000.24, filed under this part. Failure of the taxpayer to include the employer identification number on Form 5000.24 may result in imposition of the penalty specified in §70.113 of this chapter. A brewer shall apply for 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 filling 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.

(26 U.S.C. 6109)

[T.D. TTB–79, 74 FR 37405, July 28, 2009]