the brewer is a member of a controlled
group of brewers, a statement of the
names and locations of all other brew-
ers 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 de-
scribed in this section will be executed
by the brewer under penalties of per-
jury as defined in §25.11.
(Act of Aug. 16, 1954, 68A Stat. 749, as amend-
ed (26 U.S.C. 6065); sec. 201, Pub. L. 85-859, 72
Stat. 1390, as amended, 1395, as amended (26
U.S.C. 5415, 5555))
§ 25.168 Employer identification num-
ber.
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.
(Pub. L. 87–397, 75 Stat. 828, as amended (26
U.S.C. 6109, 6676))
[T.D. TTB–79, 74 FR 37405, July 28, 2009]
§ 25.169 Application for employer iden-
tification number.
(a) Form SS–4. The taxpayer must ob-
tain 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.
(26 U.S.C. 6109)
[T.D. TTB–79, 74 FR 37405, July 28, 2009]

PREPAYMENT OF TAX
§ 25.173 Brewer in default.
(a) When a remittance in payment of
taxes on beer is not paid upon present-
ment of check or money order ten-
dered, or when the brewer is otherwise
in default in payment of tax under
§25.164, beer may not be removed for
consumption or sale or taken from the
brewery 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 com-
pany 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.

§ 25.174 Bond not sufficient.
When the penal sum of the brewer’s
bond is in less than the maximum
amount, the brewer shall prepay the
tax on any withdrawal which would
cause the outstanding liability for tax
to exceed the limits of coverage of the
bond. Prepayments will be made in ac-
cordance with §25.175.

§ 25.175 Prepayment of tax.
(a) General. When a brewer is required
to prepay tax under §25.173, or if the