

§ 290.151

shall be made on or before the 20th day following the end of the month in which the inventory was made.

(72 Stat. 1422; 26 U.S.C. 5722)

**§ 290.151 Closing.**

A closing report, covering the period from the first of the month to the date of the closing inventory, or the day preceding the date of an inventory made in connection with a superseding bond, shall be made with such inventory.

(72 Stat. 1422; 26 U.S.C. 5722)

CLAIMS

**§ 290.152 Claim for remission of tax liability.**

Remission of the tax liability on tobacco products, and cigarette papers and tubes may be extended to the export warehouse proprietor liable for the tax where such articles in bond are lost (otherwise than by theft) or destroyed, by fire, casualty, or act of God, while in the possession or ownership of such proprietor. Where articles are so lost or destroyed the proprietor shall report promptly such fact, and the circumstances, to the regional director (compliance) for the region in which the warehouse is located. If the proprietor wishes to be relieved of the tax liability thereon he shall also prepare a claim on Form 2635, in duplicate, setting forth the nature, date, place, and extent of the loss or destruction. Both copies of the claim, accompanied by such evidence as is necessary to establish to the satisfaction of the regional director (compliance) that the claim is valid, shall be filed with the regional director (compliance) for the region in which the warehouse is located. Upon action on the claim by the regional director (compliance) he will return the copy of Form 2635 to the proprietor as notice of such action, which copy shall be retained by the proprietor for two years following the

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close of the calendar year in which the claim is filed.

(72 Stat. 1419, as amended; 26 U.S.C. 5705)

[T.D. 6961, 33 FR 9492, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28088, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

**§ 290.153 Claim for abatement of assessment.**

A claim for abatement of the unpaid portion of the assessment of any tax on tobacco products, and cigarette papers and tubes, or any liability in respect of such tax, alleged to be excessive in amount, assessed after the expiration of the period of limitation applicable thereto, or erroneously or illegally assessed, shall be filed on Form 2635 (5620.8) with the regional director (compliance). Such claim shall set forth the reasons relied upon for the allowance of the claim and shall be supported by such evidence as is necessary to establish to the satisfaction of the regional director (compliance) that the claim is valid.

(68A Stat. 792; 26 U.S.C. 6404)

[T.D. 6871, 31 FR 51, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28088, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-251, 52 FR 19341, May 22, 1987]

**§ 290.154 Claim for refund of tax.**

The taxes paid on tobacco products, and cigarette papers and tubes may be refunded (without interest) to an export warehouse proprietor on proof satisfactory to the regional director (compliance) that the claimant proprietor paid the tax on such articles which were after taxpayment lost (otherwise than by theft) or destroyed, by fire, casualty, or act of God, while in the possession or ownership of such export warehouse proprietor, or withdrawn by him from the market. Any claim for refund under this section shall be prepared on Form 2635 (5620.8), in duplicate, and shall include a statement that the tax imposed by 26 U.S.C. 7652 or chapter 52, was paid in respect to

the articles covered by the claim, and that the articles were lost, destroyed, or withdrawn from the market within 6 months preceding the date the claim is filed. The claim shall be filed with the regional director (compliance) for the region in which the tax was paid and shall be supported by such evidence as is necessary to establish to the satisfaction of the regional director (compliance) that the claim is valid. The duplicate of the claim shall be retained by the export warehouse proprietor for 2 years following the close of the calendar year in which the claim is filed. Where an export warehouse proprietor has paid the tax on tobacco products, or cigarette papers or tubes, he may file claim for refund of an overpayment of tax under subpart A of part 296 of this chapter if, at the time the tax was paid, these articles had been exported, destroyed, or otherwise disposed of in such a manner that tax was not due and payable.

(68A Stat. 791, 72 Stat. 9, 1419, as amended; 26 U.S.C. 6402, 6423, 5705)

[T.D. 6961, 33 FR 9492, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55856, Sept. 28, 1979; T.D. ATF-232, 51 FR 28088, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-251, 52 FR 19341, May 22, 1987]

#### Subpart H—Suspension and Discontinuance of Operations

##### § 290.161 Discontinuance of operations.

Every export warehouse proprietor who desires to discontinue operations and close out his warehouse shall dispose of all cigars, cigarettes, and cigarette papers and tubes on hand, in accordance with this part, making a closing inventory and closing report, in accordance with the provisions of §§ 290.146 and 290.151, respectively, and surrender, with such inventory and re-

port, his permit to the regional director (compliance) as notice of such discontinuance, in order that the regional director (compliance) may terminate the liability of the surety on the bond of the export warehouse proprietor.

(72 Stat. 1422; 26 U.S.C. 5721, 5722)

[T.D. 6871, 31 FR 51, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975]

##### § 290.162 Suspension and revocation of permit.

Where the regional director (compliance) has reason to believe that an export warehouse proprietor has not in good faith complied with the provisions of 26 U.S.C. chapter 52, and regulations thereunder, or with any other provision of 26 U.S.C. with intent to defraud, or has violated any condition of his permit, or has failed to disclose any material information required or made any material false statement in the application for permit, or has failed to maintain his premises, in such manner as to protect the revenue, the regional director (compliance) shall issue an order, stating the facts charged, citing such export warehouse proprietor to show cause why his permit should not be suspended or revoked after hearing thereon in accordance with part 200 of this chapter, which part (including the provisions relating to appeals) is made applicable to such proceedings. If the hearing examiner, or the Director, on appeal, decides the permit should be suspended, for such time as to him seems proper, or be revoked, the regional director (compliance) shall by order give effect to such decision.

(72 Stat. 1421; 26 U.S.C. 5713)

[25 FR 4720, May 28, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55856, Sept. 28, 1979]