

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



Industry Circular No. 57-12

April 29, 1957

ISSUANCE OF ORIGINAL OR RENEWAL PERMITS TO USE SPECIALLY DENATURED ALCOHOL

Users of specially denatured alcohol
and others concerned:

Purpose. The purpose of this circular is to announce a simplified procedure whereby a permittee can obtain a basic permit (Form 1481) to use specially denatured alcohol for all articles or preparations covered by the application (Form 1479) and approved during the period of the permit.

Background. Whenever a new article or preparation was to be manufactured under an approved formula, it had been necessary in each instance to file an application to amend the basic permit. In Alcohol and Tobacco Tax Division Industry Circular 56-10, dated March 12, 1956, you were informed of a procedure whereby an application need be filed only for the first amendment. This was accomplished by having the amended permit cover all formulas approved during the permit period. This procedure did not apply to new or renewal permits, it was confined to the amending of such permits.

Preparation of Application (Form 1479). In order to eliminate the need for the first amendment of the basic permit because of a change in formula, applicants or permittees desiring to prepare an application to include all articles or preparations covered by formulas approved during the period covered by the permit will enter or see that there is entered on Form 1479 the sentence "The articles and preparations are those listed in this application and those covered by Forms 1479-A approved during the period covered by the permit" as indicated below:

Form 1479
U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
(Revised Dec. 1953)

APPLICATION FOR PERMIT TO USE SPE

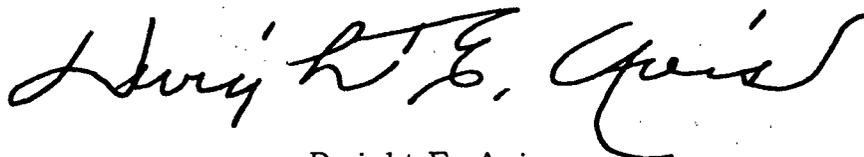
(Including the recovery of denatured alcohol and article

The articles or preparations to be manufactured, the form
the manufacture of each article or preparation, and the quantity
to be withdrawn during a calendar month for use in the manu
follows:

ARTICLE OR PREPARATION TO BE MANUFACTURED

The articles and preparations are those listed in
this application and those covered by Forms 1479-A
approved during the period covered by the permit.

Inquiries. Inquiries regarding this industry circular should refer to the number thereof and be addressed to your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis". The signature is written in black ink and is positioned above the printed name and title.

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division