INDUSTRY CIRCULAR
OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION
WASHINGTON 25, D. C.

The Bradshaw

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AVAILABILITY OF REVISED PUBLICATION OF TOBACCO REGULATIONS 26 CFR PART 275

Manufacturers and importers of tobacco:

Purpose. The purpose of this industry circular is to notify you that a revised publication of regulations relating to manufactured tobacco (Part 275 of Title 26 (1954) Code of Federal Regulations), bringing such regulations up to date as of January 1, 1960, is available for purchase.

Revised Publication of Part 275. The revised publication of Part 275 incorporates the amendments made, and new material added, by Treasury Decision 6424, effective January 1, 1960. This Treasury Decision implemented the Internal Revenue Code of 1954, as amended by the Excise Tax Technical Changes Act of 1958 (Public Law 85-859), and made certain editorial, clarifying, and conforming changes in the regulations. Changes of a substantive nature made by Treasury Decision 6424 were explained in Industry Circular No. 59-57, dated November 16, 1959.

Availability of Revised Publication for Purchase. The revised publication of Part 275, designated "IRS Publication No. 217 (Rev. Jan. 1960)," at the price of 15 cents each, is available for purchase from the Superintendent of Documents. The rules of his office require that remittance be made in advance of shipment of publications, either by coupons (sold in sets of 20 for $1) or by check or money order payable to the Superintendent of Documents.

Inquiries. Inquiries concerning purchase of the revised publication should be addressed to the Superintendent of Documents, Government Printing Office, Washington 25, D. C. Other inquiries relative to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

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