

# INDUSTRY CIRCULAR

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



WASHINGTON 25, D. C.

Industry Circular No. 63-13

July 8, 1963

## REPORTING STRIP STAMPS USED FOR REStampING WITHOUT REBOTTling

Proprietors of distilled spirits plants  
and others concerned:

Purpose. The purpose of this circular is to inform you of the provisions of a revenue procedure which will be published in the Internal Revenue Bulletin in the near future. The revenue procedure will outline the method of reporting strip stamps used for restamping bottled spirits when the spirits are not rebottled.

Revised Form 2260. Form 2260, Monthly Report of Bottle Strip Stamps, is being revised as of July 1963 so as to provide additional space for reporting strip stamps used for restamping without rebottling. Your Assistant Regional Commissioner will furnish you an initial supply of Form 2260 (Rev. July 1963) as soon as the forms are available.

Interim Modification of Form 2260. Under the revenue procedure, proprietors required to submit reports on Form 2260 will, commencing with the report submitted for the month of July 1963 and continuing until the receipt of the July 1963 revision of Form 2260, report at line 7 of the form now being used all strip stamps used for restamping without rebottling. Such entries at line 7 will be appropriately identified and will include strip stamps used off the plant premises as well as those used on the premises. The July 1963 revision should be used as soon as it is received; you should then destroy all unused Forms 2260 bearing an earlier revision date.

Inquiries. Inquiries concerning this circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

A handwritten signature in cursive script that reads "Harold A. Serr".

Harold A. Serr  
Acting Director, Alcohol and Tobacco Tax Division