

INDUSTRY CIRCULAR

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



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WASHINGTON 25, D. C.

Industry Circular No. 63-15

August 20, 1963

BOTTLING LOSSES--IMPORTED SPIRITS

Proprietors of distilled spirits plants
and others concerned:

This circular is issued to inform you of the provisions of Revenue Procedure 63-21 which will be published in the Internal Revenue Bulletin for August 26, 1963.

This revenue procedure will supersede Revenue Procedure 60-23, C.B. 1960-2, 997, and will liberalize the requirements for amending bottling records and statements of losses to reflect adjustments in the quantity of imported spirits received at bottling premises.

Under the new procedure, when chemists reports, liquidation reports, or other documentary evidence of tax adjustment is received from the Bureau of Customs that affects the information which has been reported on Form 2733, you may, in lieu of filing an amended Form 2733, file with the Assistant Regional Commissioner, Alcohol and Tobacco Tax, a statement identifying such reports or other documents and detailing the changes made thereby. The statement will include -

- (a) the customs entry number;
- (b) the customs laboratory report number, if any;
- (c) the date the spirits were received;
- (d) the proof gallons originally included as received in the Form 2733;
- (e) the proof gallons as corrected; and
- (f) the increase or decrease resulting from the adjustment.

You should prepare the statement in duplicate, execute it under the penalties of perjury, submit the original to the Assistant Regional Commissioner, and retain the copy for your files.

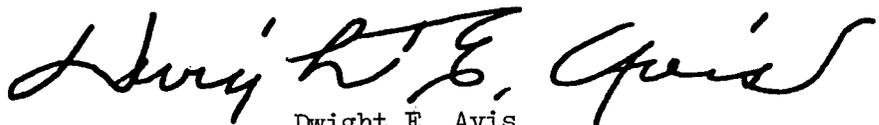
Form 2611, Statement of Losses at Bottling Premises, must reflect the quantity of imported spirits withdrawn from customs custody consistent with the best information available to you at the time the form is filed. Under the new procedure, when customs chemists reports, liquidation reports, or other documentary evidence of tax adjustment is received that affects information which has been reported on Form 2611 filed for a prior claim period but within the current fiscal year, it will be necessary for you to make an appropriate adjustment on the next Form 2611 filed.

When a customs report or other documentary evidence is received that affects information reported on a Form 2611 filed for a prior fiscal year, it will be necessary for you to amend Form 2611 filed with the final claim for the fiscal year, so that this claim may be reopened and adjusted. To the extent practical, you should defer filing an amended Form 2611 until all customs reports on all such spirits have been received. You need not file an amended Form 2611 where consideration of net tax adjustments would not result in a change in the amount claimed. Where a final liquidation report covers spirits withdrawn during two or more fiscal years, and the report shows only a net adjustment for the spirits covered by the report, you may allocate the quantity to be adjusted to the fiscal years involved, based on the best information available to you.

It will be necessary for you to make adequate notations in records and other documents to permit ready verification of each adjusting entry.

You will report on Form 2611 filed in support of the final claim for a fiscal year (or in a statement attached thereto), the identity and quantity of any imported spirits received in that fiscal year on which a final liquidation report has not been received.

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



Dwight E. Avis
Director, Alcohol and Tobacco Tax Division