



Internal Revenue Service

Alcohol and Tobacco Tax Division
Washington, D.C. 20224

**Industry
Circular**

Industry Circular No. 68-31

November 19, 1968

**APPROVAL OF ADDITIONAL
BEER METERING SYSTEMS**

Brewers and other concerned:

Purpose. This circular is issued to provide for increased flexibility in the use and testing of beer meters and to announce that the following beer metering systems have been approved for use in breweries:

1. Fischer & Porter Turbine Flowmeter Monitoring System No. 7355 and Fischer & Porter Magnetic Flowmeter Monitoring System No. 7732, both manufactured by Fischer & Porter Company, Warminster, Pennsylvania.
2. Foxboro Turbine Flow Metering System, Model M/39 MSM-T and Foxboro Magnetic Flow Metering System M/39 MSM-M, both manufactured by The Foxboro Company, Foxboro, Massachusetts.

A revenue procedure covering the same subjects will be issued in the Internal Revenue Bulletin.

Meters and monitoring systems previously approved. The following beer meters and monitoring systems have been previously approved for metering beer in breweries under 26 CFR Part 245.

1. Figure 486 Xacto Meter, and Figure 786 Xacto Meter, manufactured by Bowser Inc., Chicago, Illinois.
2. Pittsburgh Equitable Meter, manufactured by Rockwell Manufacturing Co., Pittsburgh, Pennsylvania.
3. Potter Flow Meter, equipped with Maximum Security System SY-81-4000, manufactured by Potter Aeronautical Corporation, Union, New Jersey. (Rev. Proc. 58-22, C.B. 1958-2, 1140, as modified by Rev. Procs. 61-12, C.B. 1961-1, 899, and 65-7, C.B. 1965-1, 734.)
4. 2BL and 3BL Rotocycle Beer Meters, manufactured by Rockwell Manufacturing Co., Pittsburgh, Pennsylvania, equipped with registers approved for piston-type meters or with the Brodie Register, Series 22265. (Rev. Proc. 60-30, C.B. 1960-2, 1008, as modified by Rev. Proc. 65-14, C.B. 1965-1, 825.)
5. Fischer & Porter Tamper-Proof Turbine Meter and Totalizer System manufactured by Fischer & Porter Company, Warminster, Pennsylvania. (Rev. Proc. 64-2, C.B. 1964-1 (Part 1), 641.)

6. A. O. Smith Model SY-81 meter, equipped with Model 1537 Security System, manufactured by A. O. Smith Corporation, Milwaukee, Wisconsin. (Rev. Proc. 65-30, C.B. 1965-2, 1024.)
7. Fischer & Porter Magnetic Meter Monitoring System SE #5264, manufactured by Fischer & Porter Company, Warminster, Pennsylvania. (Rev. Proc. 66-9, C.B. 1966-1, 621.)
8. Fischer & Porter Company Magnetic Meter Monitoring System SE #5281, manufactured by Fischer & Porter Company, Warminster, Pennsylvania. (Rev. Proc. 66-14, C.B. 1966-1, 628.)
9. Potter Flow Meter equipped with monitoring system Model SY-81-600, manufactured by Potter Aeronautical Corporation, Union, New Jersey (Rev. Proc. 67-20, C.B. 1967-1, 600.)

Electronic meters. Technological progress in the electronic metering of beer has kept pace with the development of high speed bottling and packaging equipment and techniques. This has resulted in a trend toward increased use of the electronic meters, particularly in connection with new construction. In recognition of the substantially lower cost of electronic metering systems which register in whole barrels, electronic meters of approved types may be used in the metering of beer with counters registering whole barrels as the smallest unit; provided, that supplementary equipment registering in increments of one-tenth barrel, or less, is connected to the meter when a test is made.

Installation and sealing. Electronic meters must be sealed (or locked) with a security-of-the-system concept in mind. Rather than thinking solely of the unit which is sealed into the line, attention should be devoted to the security of the complete system. Security measures will have as their objective the denial of access to any controls capable of inactivating or retarding the registration of the counter while beer is flowing through the meter. Installation and sealing of all new meters (electronic or positive displacement) will be worked out on an individual basis at the local level, pursuant to application to the appropriate Assistant Regional Commissioner.

Testing. Meters must be tested at rates of flow within the rate and accuracy limitations of the test equipment. In addition to actual "wet" tests of meters in operation, recognition will be made of the value of periodic tests of electronic systems with signal generators which simulate the effect of beer passing through a meter. Government master meters of the positive displacement type may not be used at flow rates exceeding 100 gallons per minute. In view of the fact that this rate of flow is inadequate for representative testing of electronic meters normally used at high speeds, brewers are urged to make arrangements, subject to approval by the Director, Alcohol and Tobacco Tax Division, for meter tests by meter manufacturers, testing laboratories, or other testing authorities.

Effect on other documents. The new Revenue Procedure will supersede Revenue Procedure 67-20, C.B., 1967-1, 600.

Inquiries. Inquiries regarding 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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