

# Industry Circular



**Internal Revenue Service**  
Alcohol, Tobacco, and Firearms Division  
Washington, D.C. 20224

Industry Circular No. 69-15

June 13, 1969

## AMENDMENT OF 26 CFR PART 194

Wholesale liquor dealers, importers,  
and others concerned:

Purpose. This circular is issued to inform you of the provisions of Treasury Decision 7014, published in the Federal Register of June 4, 1969, which amends 26 CFR Part 194, Liquor Dealers. The primary purpose of the Treasury decision, which will become effective August 1, 1969, is to simplify recordkeeping requirements.

### Explanation of changes.

Records of receipt and disposition. As a means of simplifying record-keeping requirements, serially numbered invoices which contain all of the information required by regulations are prescribed as records of receipt and disposition. You may, however, continue to use your existing records if you give written notice of such intent to the Assistant Regional Commissioner.

Case serial numbers. Case serial numbers need not be shown in the records of receipt and disposition unless the Assistant Regional Commissioner requires, in writing, that case serial numbers be so shown. Where the recording of case serial numbers is required, they may be shown on supporting documents attached to the records of receipt and disposition. Also, any wholesale liquor dealer who is required to file Forms 52A and 52B, and who has been required to record case serial numbers in his records of receipt and disposition, shall report such serial numbers on Forms 52A and 52B.

Recording of name of producer or bottler. The requirement that the record of receipt show the name of the producer or bottler will be met if a separate list or record is maintained identifying the name of the producer or bottler with the brand name.

Canceled invoices. As a part of the restriction with regard to correcting or deleting entries on records of receipt and disposition, provision is made, in the case of a voided invoice, for either marking the Government File Copy "Canceled" and destroying the remaining copies or so marking and filing all copies. If a new invoice is prepared, the serial number will be noted on all retained copies of the canceled invoice.

Recapitulation record. The basic requirement for preparation of a recapitulation record daily has been continued; however, the Assistant Regional Commissioner may authorize a wholesale dealer, upon application, to prepare such records at less frequent intervals until otherwise notified.

Filing of report, Form 338. Provision has been made for the filing of a summary report on Form 338 every six months instead of every month.

Forms. Form 338, which is obtained through commercial printers, is being revised to reflect the change in the period covered by the report. Your existing stocks may be used if the forms are appropriately modified. This may be accomplished by changing the word "monthly" in the title to "semiannual", by showing in item 1 the period covered instead of the month, and by changing the word "month" at lines 1 and 9 in item 4 to "period".

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



Harold A. Serr, Director  
Alcohol, Tobacco and Firearms Division