



INDUSTRY CIRCULAR

DEPARTMENT OF
THE TREASURY

Bureau of Alcohol, Tobacco and Firearms
Washington, D. C. 20226

Number: IC 91-4 Date: 4/1/91

SERIALLY NUMBERED INVOICES OR SHIPPING DOCUMENTS USED AS RECORDS OF TAX DETERMINATION

Proprietors of Distilled Spirits Plants and Others
Concerned.

Purpose: This circular is being issued to clarify the
intent of 27 CFR 19.761.

Background: Section 19.761 allows for serially
numbered invoices or shipping documents, signed or
initialled by an agent or employee of the proprietor, to
be used as the record of tax determination.

It has come to our attention that one series of
numbers is being assigned among several distilled spirits
plants (DSP) owned by the same proprietor. As each plant
makes a tax-determined removal, the next available number
in the series is assigned to the invoice or shipping
document that identifies that removal. As a result, each
plant's record of tax determination appears to be
incomplete due to the gaps in its series of numbers. This
method creates administrative difficulties for the Bureau.

Without obtaining files from each issuing plant, it is
impossible to determine if the invoices or shipping
documents are complete. Ready determination of the
adequacy of records is the intent of serially numbered
documents.

Conclusion: The regulatory requirements in 19.761
applies to each DSP registered with the Bureau. A
separate series of numbers must be assigned to each
registered DSP. The series must contain numbers that are
sequential and uninterrupted. A number from the same
series of sequential and uninterrupted numbers must appear
on each record of tax determination.

Inquires: Inquires regarding this circular should refer to the above number and be addressed to the Director, Bureau of Alcohol, Tobacco and Firearms, Washington, DC 20226.

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Director