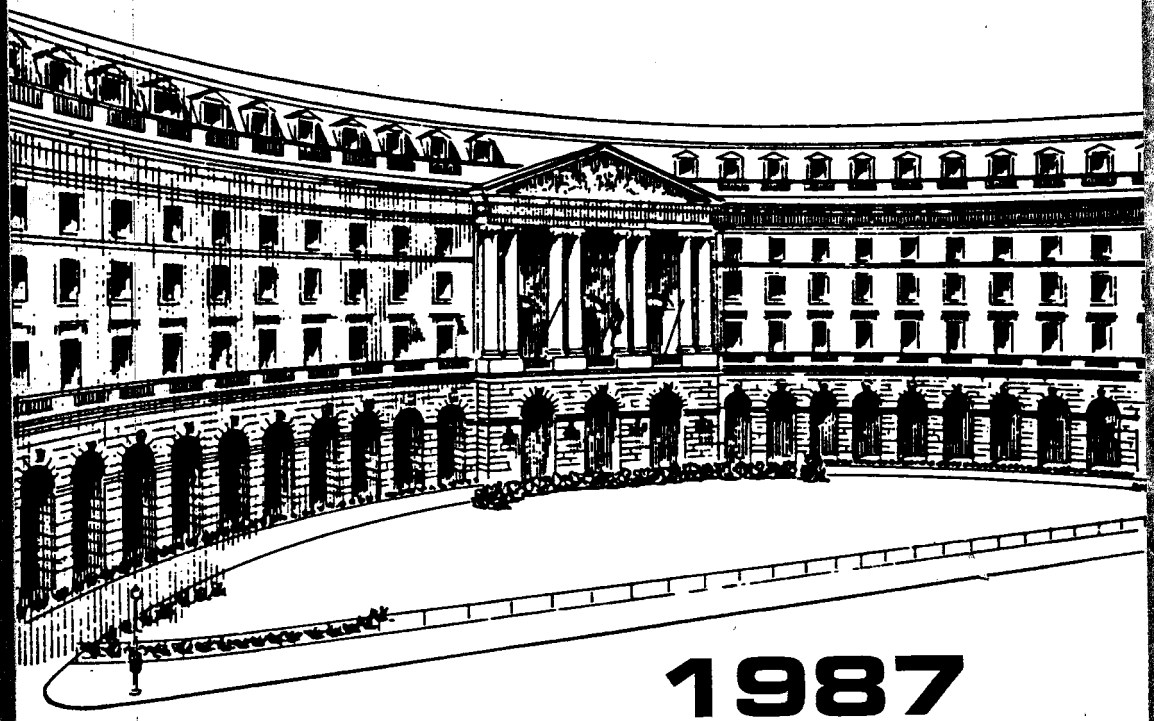
BUREAU OF ALCOHOL,
TOBACCO AND FIREARMS

QUARTERLY BULLETIN



1987

Volume 2

DEPARTMENT OF TREASURY

Revenue Ruling Number	Internal Revenue Bulletin Citation
Rev. Rul. 68–121	C.B. 1968–1, 583
Rev. Rul. 68–501	C.B. 1968–2, 620
Rev. Rul. 69–470	C.B. 1969–2, 274
Rev. Rul. 69–483	C.B. 1969–2, 273
Rev. Rul. 70–70	C.B. 1970–1, 306
Rev. Rul. 70–505	C.B. 1970–2, 326
Rev. Rul. 72–145	C.B. 1972–1, 418
Rev. Rul. 72–177	C.B. 1972–1, 417
Rev. Rul. 72–272	C.B. 1972–1, 411

Revenue Procedure Number	Internal Revenue Bulletin Citation
Rev. Proc. 58–19	C.B. 1958–2, 1133

ATF Ruling Number	ATF Bulletin Citation
ATF Rul. 73–14	1973 ATF C.B. 81
ATF Rul. 74–21	1974 ATF C.B. 43
ATF Rul. 74–22	1974 ATF C.B. 46
ATF Rul. 75–29	1975 ATF C.B. 29
ATF Rul. 77–5	1977 ATF C.B. 175
ATF Rul. 77–12	1977 ATF C.B. 180
ATF Rul. 78–12	1978 ATF C.B. 66
ATF Rul. 79–12	A.T.F.Q.B. 1979–2, 6
ATF Rul. 81–9	A.T.F.Q.B. 1981–4, 25
ATF Rul. 82–1	A.T.F.Q.B. 1982–1, 16

ATF Procedure Number	ATF Bulletin Citation
ATF Proc. 73–4	1973 ATF C.B. 116
ATF Proc. 79–1	A.T.F.Q.B. 1979–3, 11
ATF Proc. 80–3	A.T.F.Q.B. 1980–4, 29
ATF Proc. 81–2	A.T.F.Q.B. 1981–2, 35

ATF is revoking 44 revenue rulings, revenue procedures, ATF rulings, and ATF procedures, issued between 1954 and 1986, which have been found to be obsolete.

ATF Ruling 87–2

ATF is revoking 44 obsolete rulings and procedures. This is the concluding phase of a thorough review of all published rulings and procedures, begun with the publication of ATF Ruling 87–1, *supra*. Revocation of most of these rulings and procedures is the last step in the implementation of the revised laws or regulations which incorporated or revoked the substance of the applicable ruling or procedure. Others were temporary rules or transitional rules which have expired. Revoking these rulings and procedures does not reflect any change in the regulatory policies of the Bureau.

The following rulings and procedures are hereby declared to be obsolete:

Revenue Ruling Number	Internal Revenue Bulletin Citation
Rev. Rul. 54–238	C.B. 1954–1, 342
Rev. Rul. 54–304	C.B. 1954–2, 585
Rev. Rul. 54–528	C.B. 1954–2, 584
Rev. Rul. 54–529	C.B. 1954–2, 587
Rev. Rul. 55–363	C.B. 1955–1, 595
Rev. Rul. 55–537	C.B. 1955–2, 733
Rev. Rul. 55–553	C.B. 1955–2, 733
Rev. Rul. 55–689	C.B. 1955–2, 729
Rev. Rul. 57–73	C.B. 1957–1, 612
Rev. Rul. 57–159	C.B. 1957–1, 563
Rev. Rul. 57–177	C.B. 1957–1, 625
Rev. Rul. 57–418	C.B. 1957–2, 947
Rev. Rul. 58–87	C.B. 1958–1, 598
Rev. Rul. 58–317	C.B. 1958–1, 586
Rev. Rul. 63–71	C.B. 1963–1, 400
Rev. Rul. 63–142	C.B. 1963–2, 682
Rev. Rul. 63–194	C.B. 1963–2, 670
Rev. Rul. 63–264	C.B. 1963–2, 666

ATF Ruling Number	ATF Bulletin Citation
ATF Rul. 72–1	1973 ATF C.B. 81
ATF Rul. 75–24	1975 ATF C.B. 30
ATF Rul. 77–10	1977 ATF C.B. 160
ATF Rul. 77–21	1977 ATF C.B. 158
ATF Rul. 78–5	1978 ATF C.B. 62
ATF Rul. 80–4	A.T.F.Q.B. 1980–2, 16
ATF Rul. 80–5	A.T.F.Q.B. 1980–2, 16
ATF Rul. 83–4	A.T.F.Q.B. 1983–2, 65

Revenue Procedure Number	Internal Revenue Bulletin Citation
Rev. Proc. 56–35	C.B. 1956–2, 1399
Rev. Proc. 57–41	C.B. 1957–2, 1119
Rev. Proc. 62–3	C.B. 1962–1, 422
Rev. Proc. 62–34	C.B. 1962–2, 534
Rev. Proc. 63–15	C.B. 1963–1, 503
Rev. Proc. 63–25	C.B. 1963–2, 761
Rev. Proc. 65–3	C.B. 1965–1, 718
Rev. Proc. 66–25	C.B. 1966–1, 653
Rev. Proc. 67–30	C.B. 1967–2, 642
Rev. Proc. 69–22	C.B. 1969–2, 304
Rev. Proc. 69–23	C.B. 1969–2, 305
Rev. Proc. 71–26	C.B. 1971–2, 566
Rev. Proc. 71–40	C.B. 1971–2, 576
Rev. Proc. 72–28	C.B. 1972–1, 757
Rev. Proc. 72–30	C.B. 1972–1, 759

ATF Procedure Number	ATF Bulletin Citation
ATF Proc. 73–6	1973 ATF C.B. 117
ATF Proc. 80–1	A.T.F.Q.B. 1980–1, 19
ATF Proc. 82–1	A.T.F.Q.B. 1982–3, 59

Change in Place of Filing Alcohol, Tobacco and Certain Firearms Tax Returns, Claims and Related Documents

ATF Proc. 87-2

SECTION 1. PURPOSE.

This ATF Procedure establishes revised guidelines for filing alcohol, tobacco and certain firearms tax returns, and alcohol, tobacco and certain firearms claims. The new guidelines specify that alcohol and tobacco excise tax returns, all special (occupational) tax returns and alcohol, tobacco and certain firearms claims and related documents previously filed with IRS are now required to be filed with ATF.

Sec. 2. BACKGROUND.

Section 1879 (r) of the Tax Reform Act of 1986, Pub. L. 99–514, amends 26 U.S.C. 6091 (b) to provide that the Secretary of the Treasury has the authority to designate the place of filing of returns of taxes on alcohol, tobacco and firearms. Accordingly, the appropriate regulations in 27 CFR are being amended to require alcohol and tobacco excise tax returns, all special (occupational) tax returns, and alcohol, tobacco and certain firearms claims and related documents to be filed with ATF.

Sec. 3. PROCEDURES.

(A) *Alcohol and Tobacco Excise Tax Returns (Domestic)*—All domestic alcohol and tobacco tax returns, ATF F 5000.24, will be filed with ATF. The returns must be mailed to the special purpose post office box indicated on the form and listed below. Taxpayers required to pay alcohol and tobacco excise tax by electronic fund transfer (EFT) should also refer to the new ATF Procedure 87–3, which contains payment instructions replacing the current instructions contained in ATF Procedure 84–2.

(B) *Alcohol and Tobacco Excise Tax Returns (Puerto Rico)*—Puerto Rican alcohol and tobacco excise tax returns will be filed with the Chief, Puerto Rico Operations (ATF), U.S. Courthouse and Federal Building, Room 329, Avenida Carlos Chardon, Hato Rey, Puerto Rico 00919. The bonds previously filed with and approved by the Officer-in-Charge, IRS, will now be filed with and approved by the Regional Director (Compliance), ATF. Current bonds approved by IRS remain valid. Taxpayers required to pay alcohol and tobacco excise tax by electronic fund transfer (EFT) should also refer to ATF Procedure 87–3, for revised payment procedures.

(C) *Special (Occupational) Tax*—All special (occupational) tax returns will be mailed to the special purpose post office box shown on the ATF F 5630.5, Annual Special Tax Registration and Return. The tax stamps formerly issued by IRS will now be issued by ATF. Inquiries concerning special (occupational) tax should