

INDUSTRY CIRCULAR

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



WASHINGTON 25, D. C.

Industry Circular No. 60-44

November 14, 1960

DISTRIBUTION OF FORMS 1473

Proprietors of distilled spirits plants,
bonded dealers, and others concerned:

Purpose. This circular is to inform you of a procedure which may be followed in distributing copies of Form 1473, Notice of Shipment of Specially Denatured, Tax-Free, or Recovered Spirits.

Background. The instructions on Form 1473 provide that the consignor will forward the original and one copy to the consignee via the truck driver if shipment is by truck. Similar instructions are contained in 26 CFR 211.148 and 211.234 respecting distribution of Forms 1473 by bonded dealers. It has been represented to us that it is not practicable in every instance where packages of tax-free or specially denatured spirits, recovered tax-free spirits, or recovered denatured spirits or articles, are conveyed via truck to forward the consignees' copies of Forms 1473 via the truck driver.

Procedure. Consignors, other than bonded dealers, when shipping packages of tax-free or specially denatured spirits, recovered tax-free spirits, or recovered denatured spirits or articles via truck, may forward the original and one copy of the covering Form 1473 to the consignee via the truck driver or by other suitable means. The instructions on Form 1473 will be amended accordingly.

Because of the requirements in § 211.148 and 211.234, bonded dealers shipping packages of specially denatured spirits by truck who desire to forward the covering Forms 1473 by means other than by the truck driver, must first obtain the approval of the Director to do so as an alternate procedure under the provisions of 26 CFR 211.22(a).

The distribution by all consignors of Forms 1473 covering shipments by tank trucks will continue to be made in accordance with existing instructions.

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to your assistant regional commissioner.


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division