

INDUSTRY CIRCULAR



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

WASHINGTON 25, D. C.

INDUSTRY CIRCULAR NO. 61-46

November 16, 1961

IDENTIFICATION OF MANUFACTURER ON PACKAGES OF TOBACCO PRODUCTS

Manufacturers of tobacco products:

Purpose. The purpose of this industry circular is to furnish you information relative to identification of the manufacturer on packages of tobacco products as required by regulations in 26 CFR Part 270, effective October 1, 1961.

Background. The regulations (26 CFR 270.212) continue the requirement for marking of packages with either (1) the name of the manufacturer and the location of his factory from which the product is removed subject to tax, or (2) the permit number of the factory from which the product is removed subject to tax. However, where tobacco products are transferred "in bond" between factories of the same ownership, it is not always possible for the manufacturer to know, at the time of production, from which of his factories the product will be removed subject to tax. Accordingly, section 270.212 includes the proviso that the Director, Alcohol and Tobacco Tax Division, may on application authorize a manufacturer to mark his packages of tobacco products (manufactured in and removed subject to tax from any of his factories) with only the name of the manufacturer if the factory of production is identified by a statement (e.g., manufactured in Richmond, Va.), by a symbol, or by other means (other than the permit number) approved by the Director.

Suggestions for Mark on Packages. Where a manufacturer makes transfers "in bond," and does not wish to mark his packages with the location or permit number of the factory from which the tobacco products are to be removed subject to tax, he may comply with the proviso of section 270.212 in any one of the following ways: To identify the factory of production, a symbol may be imprinted on the closure, if any, or on the package at the time it passes through the packaging machinery. As another illustration, the factory of production may be identified by a statement, such as "manufactured in Richmond, Va.," imprinted directly on the package, on the closure, if any, or on a label affixed to the package. Where identification of the factory of production is accomplished during the packaging operation, identical packaging material can be employed at any of the factories under the same ownership.

Packages marked in any of these ways can be removed subject to tax from the factory of production or transferred "in bond" between factories of the same ownership and subsequently removed subject to tax. Please remember that there must be a specific application (under section 270.212) to use any of the alternatives.

Inquiries. Inquiries in regard to 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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