Department of the Treasury

Industry Circular

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

Industry Circular 70-30

October 15, 1970

USE OF NEW FORM 4640, REMITTANCE TRANSMITTAL

Proprietors of Export Warehouses:

Some proprietors of export warehouses who have made tax payments did not promptly receive proper credit for the amount paid.

This apparently occurred because there are no clear instructions in the regulations (26 CFR 290.67) as to what specific information the proprietor should furnish with his payments. Consequently, the District Director did not have all the information he needed to notify the Assistant Regional Commissioner, Alcohol, Tobacco and Firearms, that the proprietor had paid the tax in question.

A new form was recently developed to accompany payments of certain alcohol, tobacco, and firearms taxes, and was designed so it can be used by proprietors of export warehouses. This new form is headed "REMITTANCE TRANSMITTAL (Alcohol, Tobacco and Firearms), Form 4640," and is reproduced on the back of this Industry Circular.

By using this form the liability for which you submit a remittance can be properly identified. It will also assure that the remittance will be credited to your account and that the Assistant Regional Commissioner, Alcohol, Tobacco and Firearms, will be advised of the payment.

Consequently, we suggest you use Form 4640 when making payment to the District Director for any unassessed liability in situations such as where adequate evidence of exportation of tobacco products can not be obtained, and where you have taxable shortages or losses. (Please note that this form is NOT for use when paying taxes for which the proprietor has received a notice of assessment from the Service Center. It should be used only for those payments made to the District Director before assessment.)

Requests for supplies of this form or any inquiries regarding this circular should be made to the office of your Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.

Rex D. Davis

Rex D. Davis, Acting Director
Alcohol, Tobacco and Firearms Division

Prepare in triplicate

FORM 4640
(SEPTEMBER 1970)
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

REMITTANCE TRANSMITTAL (Alcohol, Tobacco and Firearms)

See instructions on back

Check this block → TO: ☐ DISTRICT DIRECTOR OF INTERNAL REVENUE
☐ DIRECTOR OF INTERNAL REVENUE SERVICE CENTER

Enter address of your District Director → CITY AND STATE _____

FOR SERVICE CENTER USE ONLY
DOCUMENT LOCATOR NUMBER
TOTAL TAX $
TOTAL PENALTY $
TOTAL INTEREST $
TOTAL ASSESSMENT $

The remittance described herein is for an unassessed liability and is transmitted for deposit to the account of the proprietor shown below. The amount of the remittance should be posted to the abstract number shown in either PART II, item 5(d), or PART IV, item 14. Please acknowledge receipt as outlined in the instructions.

Complete all applicable items in Parts I, II, and III

PART I - IDENTIFICATION OF PROPRIETOR

1. NAME AND ADDRESS OF PROPRIETOR

2. KIND OF PREMISES

3. REGISTRY OR PERMIT NUMBER

4. EMPLOYER IDENTIFICATION NUMBER

PART II - PROPRIETOR'S IDENTIFICATION OF LIABILITY

5. AMOUNT OF LIABILITY

PRODUCT (a)	QUANTITY (b)	LIABILITY (c)	ABS. NO. (d)	PRODUCT (a)	QUANTITY (b)	LIABILITY (c)	ABS. NO. (d)
Cigars, Class A		$	105	Cigars, Small		$	112
Cigars, Class B			106	Cigarettes, Large			114
Cigars, Class C			107	Cigarettes, Small			115
Cigars, Class D			108	Cigarette Papers			119
Cigars, Class E			109	Cigarette Tubes			120
Cigars, Class F			110	TOTAL LIABILITY *(Enter also in item 9 below)*		$	
Cigars, Class G			111				

6. DESCRIBE HOW AND WHEN LIABILITY WAS INCURRED *(Continue on back if necessary)*

PART III - AMOUNT AND FORM OF REMITTANCE

7. FORM OF REMITTANCE

☐ POST OFFICE MONEY ORDER NO. _____

☐ CHECK NO. _____

☐ OTHER *(Specify)*

8. NAME AND ADDRESS OF BANK OR POST OFFICE ON WHICH DRAWN

9. TOTAL TAX LIABILITY $

10. PENALTY $

11. INTEREST $

12. AMOUNT OF REMITTANCE $

PART IV - ASSISTANT REGIONAL COMMISSIONER'S IDENTIFICATION OF LIABILITY

13. LIABILITY ESTABLISHED ON BASIS OF

☐ AUDIT OF FORM NO. _____ , SERIAL NO. _____

☐ REVIEW OF INSPECTION REPORT OR ENFORCEMENT CASE REPORT DATED _____

14. APPLICABLE ABSTRACT NO. *(From Form 1965)*

PART V - ASSISTANT REGIONAL COMMISSIONER OR PROPRIETOR'S SIGNATURE

Execute Part V →

15. SIGNATURE AND TITLE

16. DATE

INSTRUCTIONS

FORM 4640 (9-70)

1. This form is used to transmit remittances for unassessed liabilities (liabilities where the proprietor has not received notification of tax due **from the Regional Service Center)** to the District Director or Director of the Internal Revenue Service Center, as appropriate. It may be used by either the Assistant Regional Commissioner (Alcohol, Tobacco and Firearms) or by the proprietor submitting the remittance. The proprietor will complete Parts I, II, III, and V of the form in triplicate, retain one copy, and forward the original and one copy, with the remittance, to the District Director. The Assistant Regional Commissioner will complete Parts I, III, IV, and V of the form in triplicate, retain one copy, and forward the original and one copy, with the remittance, to the Director of the Internal Revenue Service Center.

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