

Industry Circular



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

Industry Circular No. 71-9

May 4, 1971

SPECIAL TAX RETURNS, FORM 11

Proprietors of distilled spirits plants and bonded wine cellars; brewers, manufacturers of nonbeverage products, still manufacturers, importers, wholesale liquor dealers; and others concerned:

Purpose

This circular is issued to inform you of recent changes made in regulations with respect to payment of special occupational taxes by Treasury Decision 7110 which was published in the Federal Register for April 29, 1971.

THESE CHANGES WILL NOT AFFECT YOU if you have only ONE place of business. In such case you will file your special tax return, Form 11, with remittance, for the period commencing July 1, 1971, with the Director of the Internal Revenue Service Center serving the Internal Revenue District in which your place of business is located and in the same manner as you did last year.

THESE CHANGES WILL AFFECT YOU if your place of business is but one of two or more places of business owned by the same person, company, or corporation, and subject to the same class of special tax.

NATURE OF CHANGES

1. The revised regulations provide that each taxpayer who is subject to the same class of special tax at two or more locations shall file a single special tax return, Form 11, with remittance, to cover his special tax liability for all such locations.

2. In preparing the single special tax return, you must show the name and trade name, if any, and the address of your principal place of business, or principal office if a corporation, and in the spaces provided on the form, show your employer identification number, the class of special tax, the number of locations covered by the return, and the full amount of tax (the number of locations shown on the return multiplied by the applicable rate of tax) to be paid with the return.

3. You must also prepare, in duplicate, a list identified with your name and address, your employer identification number, the class of special tax, and the period covered by the return. Show on the list, by States, the name, trade name, if any, and address of each location (including your principal place of business or principal office, if it is also subject to special tax) covered by the return.

4. The original of the list should be attached to your return and sent, with your remittance, to the Director of the Internal Revenue Service Center serving the Internal Revenue District in which your principal place of business, or principal office if a corporation, is located. Retain the copy of the list; you will need it when the special tax stamps are issued to you.

Distribution of stamps.

The Director of the Service Center will furnish you one special tax stamp for each location shown on the list attached to your special tax return. However, he will have typed on the stamp your name and principal business address but not the trade name or address of the location for which the stamp is issued. You should verify that your name and address are correct and that you have received a stamp for each location. Prepare one stamp for each such location by typing in the space below your name and address the trade name, if different from the name on the stamp, and the address of the location to which the stamp will be sent, and send the stamp to that location.

Retail dealers.

These changes are also applicable to retail dealers. Since we do not have a list or record of retail dealers who have more than one outlet, we will appreciate any help you may be able to give in notifying your retailers of these changes; particularly, those retailers who may have two or more outlets.

Inquiries.

Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.

Rex D. Davis

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