

Industry Circular



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

Industry Circular No. 72-6

March 22, 1972

TIMELY FILING OF TAX RETURNS

Proprietors of distilled spirits plants,
bonded wine cellars, breweries,
manufacturers of tobacco products,
and others concerned:

The purpose of this circular is to call to your attention that "Good Friday" is not a legal holiday in the District of Columbia nor a State-wide legal holiday in many of the States of the United States.

Accordingly, proprietors who have tax returns to be filed no later than March 31 must, to be timely filed, file such returns on that date, unless Good Friday is a State-wide legal holiday in the State where the return is to be filed. In States where "Good Friday" is a legal holiday, tax returns will be timely filed if filed no later than April 3, 1972.

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

A handwritten signature in cursive script that reads "Rex D. Davis".

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