

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER  
ALCOHOL AND TOBACCO TAX



Industry Circular No. 57-6

February 21, 1957

## FORM 52C

### **Proprietors of internal revenue bonded warehouses, and others concerned:**

**Purpose.** In order to insure uniform reporting on Form 52C, the following information is provided.

**Bulk Removals.** All spirits removed by the warehouseman, except spirits which have been bottled in bond, should be reported at line 1. This includes transfers in bond, as well as withdrawals after taxpayment or without payment of tax.

**Removals in Cases.** All bottled-in-bond spirits removed by the warehouseman should be reported at line 2. This includes transfers in bond, as well as withdrawals after taxpayment or without payment of tax.

**Losses, Destruction, etc.** Losses of untaxpaid spirits by theft, casualty, of voluntary destruction should be reported at line 3, and an explanation of the entry given under "Remarks" below.

**Tax Gallons to be Reported.** The tax gallons reported in column (b) should reflect the gauge gallons reported on withdrawal papers, whether withdrawn on the original gauge or after regauge.

**Inquiries.** Inquiries regarding this circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division