

# INDUSTRY CIRCULAR

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



WASHINGTON 25, D. C.

Industry Circular No. 57-38

December 16, 1957

## AMENDMENT OF 26 CFR PART 212

**Users of specially denatured alcohol;  
and others concerned:**

**Purpose.** The purpose of this industry circular is to inform you of amendments to the regulations in 26 CFR Part 212, governing the use of certain specially denatured alcohol formulas. The amendments are contained in Treasury Decision 6274 which was published in the Federal Register on November 28, 1957, and are effective February 1, 1958.

**Nature of Amendments.** The amendments will permit the use of rubber hydrocarbon solvent as a substitute for gasoline in the production of proprietary solvents formulations and will require bay rum, alcoholado, or alcoholado type toilet waters made with specially denatured alcohol to contain 32 grains of tartar emetic or 0.5 avoirdupois ounce of sucrose octa-acetate in each gallon of finished product.

**Instructions to permittees.** Permittees now holding approved formulas for the manufacture of alcoholado or bay rum that do not contain provisions for the addition of the required tartar emetic or sucrose octa-acetate must submit new formulas on Form 1479-A for approval before any alcoholado or bay rum is manufactured on or after February 1, 1958. Such new formulas should be submitted as soon as possible so that they might be approved before the Treasury decision becomes effective.

Any permittee now holding an approved Form 1479-A for the manufacture of proprietary solvents, who wishes to use rubber hydrocarbon solvent instead of gasoline on or after February 1, 1958, should submit an additional Form 1479-A for approval showing the use of rubber hydrocarbon solvent or file a new Form 1479-A for approval showing the use of rubber hydrocarbon solvent or gasoline.

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

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division