INDUSTRY CIRCULAR
OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION
WASHINGTON 25, D. C.

Industry Circular No. 58-30 November 3, 1958

TREASURY DECISION AMENDING 26 CFR PARTS 270 AND 275

Manufacturers of tobacco products:

Purpose. The purpose of this industry circular is to furnish information concerning the amendment of regulations in 26 CFR Parts 270 and 275 by Treasury Decision 6328, published in the Federal Register of October 25, 1958 (23 F. R. 8262), effective December 1, 1958, and concerning the revision of Forms 2134 and 2136, monthly reports.

Background. You were advised in Industry Circular No. 58-19, dated August 14, 1958, regarding the notice of proposed rulemaking, published in Federal Register of August 9, 1958 (23 F. R. 6142) to amend sections 270.143 and 275.133, relating to manufacturers' reports. No objections to the proposed rulemaking were received during the period of 30 days prescribed in the notice and the amendments proposed were adopted by Treasury Decision 6328.

Nature of amendments. Sections 270.143 and 275.133, relating to manufacturers' reports, were amended to eliminate the requirement that manufacturers of tobacco products include in their reports, Forms 2134 and 2136, the quantities of tobacco materials received, shipped, and lost or destroyed, and also to make certain editorial and clarifying changes. These changes in no way affect the requirement that manufacturers keep records of such operations and transactions.

Sections 270.158 and 275.147, relating to the fumigation of tobacco materials, and sections 270.159 and 275.148, relating to samples of tobacco materials, were amended to delete any reference to sections 270.143 or 275.133.

Forms 2134 and 2136, revised. Form 2134, "Monthly Report--Manufacturer of Tobacco," and Form 2136, "Monthly Report--Manufacturer of Cigars and Cigarettes," are in the process of revision in order to eliminate Section I, which relates to tobacco materials, and also to make certain miscellaneous clarifying changes. Until the revised report forms are distributed by the assistant regional commissioner (alcohol and tobacco tax), manufacturers of tobacco products will continue to use the present Forms 2134 and 2136. However, it will not be necessary to report the information called for in Section I of such forms. When you receive the revised Forms 2134 and 2136, use of the present forms should be discontinued.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the appropriate assistant regional commissioner (alcohol and tobacco tax).

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division