

# INDUSTRY CIRCULAR

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



WASHINGTON 25, D. C.

Industry Circular No. 60-4

March 18, 1960

## WHOLESALE LIQUOR DEALER'S MONTHLY REPORTS

Wholesale liquor dealers, proprietors  
of distilled spirits plants, importers,  
and other concerned:

**Purpose.** The purpose of this industry circular is to inform you of the proposed revision of Forms 52A, 52B, and 338 in sufficient time for you to arrange with your suppliers for stocking of the forms. The revised forms are to be used in reporting transactions occurring on and after July 1, 1960.

**Existing requirements.** Existing 26 CFR Part 194 requires each wholesale liquor dealer to file with the assistant regional commissioner a monthly report on Form 338 summarizing the transactions for the month and, unless relieved of such requirement by the assistant regional commissioner, to file daily or periodic reports of distilled spirits received and disposed of. Also, regulations require proprietors of distilled spirits plants to file monthly reports on Form 338 (or on Form 52E in the case of alcohol in bulk containers) summarizing their transactions in taxpaid distilled spirits or alcohol. Regulations require these forms to be supplied at the expense of the user, printed to conform to sample forms supplied by us.

**Requirements after June 30, 1960.** We anticipate that 26 CFR Part 194 will be substantially amended, effective July 1, 1960, conform to changes made by Public Law 85-859. The amended regulations will, however, continue to require the use of Forms 52A, 52B, and 338 under substantially the same conditions as at present (Form 52E will be discontinued). These forms are being revised to conform to the amended regulations, and only the revised forms will be acceptable for use in recording and reporting transactions occurring on and after July 1, 1960. It is expected that sample copies of Forms 52A, 52B, and 338, (July 1960 revision) will be available in the office of the assistant regional commissioner (alcohol and tobacco tax) for your region about April 8, 1960.

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

A handwritten signature in cursive script that reads "Dwight E. Avis".

Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division