

*Mr. Bradshaw*

# INDUSTRY CIRCULAR

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



WASHINGTON 25, D. C.

Industry Circular No. 60-31

August 22, 1960

## DISPOSITION OF FORMS 206

Proprietors of bonded wine cellars,  
and others concerned:

Purpose. This circular is to advise you of the correct disposition of Form 206, in instances where the exporter is the proprietor of the bonded wine cellar.

Disposition of Forms 206. Notices on Forms 206, covering wines removed from bonded wine cellars without payment of tax for exportation, use on vessels or aircraft, or transfer to foreign-trade zones, should be prepared, in quadruplicate, at the time of the removal of the wine. The copies should be distributed in the manner provided in 26 CFR 252.125 and in Instruction No. 2 on the form. These instructions provide that one copy of the form will be forwarded to the assistant regional commissioner, one will be retained by the proprietor, and the original and remaining copy of the form will be delivered to the officer to whom the shipment is consigned, or in whose care it is shipped. 26 CFR 252.122 will be appropriately revised at a later date to conform to these provisions.

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

*Dwight E. Avis*

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Director, Alcohol and Tobacco Tax Division