

# INDUSTRY CIRCULAR

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



WASHINGTON 25, D. C.

Industry Circular No. 60-41

October 21, 1960

## DISCONTINUANCE OF DENOMINATIONAL RED STRIP STAMPS

Importers and others concerned:

Purpose. This circular is issued to advise you that denominational red strip stamps for sizes of 1/2 pint or more will not be issued after December 31, 1960.

Background. Treasury Decision 6477, amending 26 CFR Part 251, and Treasury Decision 6478, amending 26 CFR Part 250, both of which were effective on July 1, 1960, discontinued the requirement for procuring denominational red strip stamps to be affixed to bottles of distilled spirits having a capacity of 1/2 pint or more and, in lieu thereof, provided for a standard size (non-denominational) red strip stamp to be affixed to all such bottles. Industry Circular No. 60-20 advised you to continue to requisition red strip stamps on Form 428 by denomination until further advised by this office.

Effective date. On and after January 1, 1961, district directors will issue only standard size (nondenominational) red strip stamps for bottles having a capacity of 1/2 pint or more.

Ordering new strip stamps. For all red strip stamps to be procured on and after January 1, 1961, and which are to be affixed to bottles of distilled spirits having a capacity of 1/2 pint or more, the importer should, in preparing Form 428, insert in the blank line in column (a), the word "Standard."

Use of denominational stamps. Denominational red strip stamps which have been issued to importers to be affixed to bottles of distilled spirits imported under the provisions of 26 CFR Part 251 or brought into the United States from the Virgin Islands under the provisions of 26 CFR Part 250, will continue to be used until such existing stocks are exhausted.

Inquiries. Inquiries regarding this circular should refer to its number and should 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