

INDUSTRY CIRCULAR

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



WASHINGTON 25, D. C.

Industry Circular No. 63- 5

March 8, 1963

FILING NONBEVERAGE DRAWBACK CLAIMS

Manufacturers of nonbeverage products
and others concerned:

A nonbeverage drawback claim in a substantial amount was recently disallowed because it had not been timely filed. The claim allegedly had been mailed within the three-month statutory filing period, but it was not received by the Internal Revenue Service and the claimant was unable to furnish proof of mailing. Under such circumstances, the Service has no alternative but to reject a claim.

In view of the specific provisions of the statutes and the regulations, and the numerous court decisions on timely filing of nonbeverage drawback claims, it is important that you take every possible precaution to protect your interest in the event your claim is lost in the mails. If you file drawback claims by mail, we again suggest (see Industry Circular No. 57-37, issued November 19, 1957) that you use only registered or certified mail and obtain a postmarked receipt. Registered or certified mail will insure delivery to the addressee, and the postmarked receipt will constitute a valuable record should you ever be called upon to establish proof of timely mailing.

Inquiries regarding this circular should refer to its number 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