

# INDUSTRY CIRCULAR

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



WASHINGTON 25, D. C.

Industry Circular No. 64-4

March 23, 1964

## STATUS OF FORMS UNDER TREASURY DECISION 6714

Users of tax-free alcohol,  
and others concerned:

Purpose. The purpose of this circular is to inform you of the revision of Form 1450 resulting from the amendment of 26 CFR Part 213 by Treasury Decision 6714, effective May 1, 1964.

### Form 1450 - Application and Withdrawal Permit to Procure Spirits

Free of Tax. Form 1450, bearing a March 1964 revision date, conforms to changes in 26 CFR 213.109. The amendments provide that an applicant for a withdrawal permit shall specify in his application the estimated average quantity of tax-free alcohol he desires to withdraw in one month. The requirement that the applicant specify in his application the total quantity of tax-free alcohol to be withdrawn during the term of the permit has been eliminated. The withdrawal permit will authorize the withdrawal during any calendar month of as much as twice the estimated average monthly quantity or one drum (55 gallons), whichever is larger, but withdrawals over the full term of the permit will still be held to a figure not greater than the product of the monthly figure and the number of months that the permit runs. For example, if the permit is issued to cover 12 months, and the average monthly quantity of tax-free alcohol is stated as 100 gallons, the permittee may withdraw as much as 200 gallons in one month, but not more than 1200 gallons during the year. Withdrawal permits issued before the effective date of the Treasury decision are not affected by the revision of the form; however, all applications for withdrawal permits made after the effective date of the Treasury decision must be executed on the March 1964 revision of Form 1450.

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.

*Dwight E. Avis*

Dwight E. Avis  
Director, Alcohol and Tobacco Division