INDUSTRY CIRCULAR

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

WASHINGTON 25, D. C.

Industry Circular No. 65-12 May 3, 1965

TAX RETURNS FOR PERIOD OF JUNE 9-23, 1965

Proprietors of distilled spirits plants,
bonded wine cellars, and breweries;
and others concerned:

This is to remind you that the regulations in 26 CFR 201.383, 201.452, 240.591, and 245.117a express a special rule applicable to the filing of the semimonthly tax return for the period June 9 through June 23, 1965. The special rule is that the return for the period ending on the 23rd day of June of each year shall be filed not later than the second day succeeding the last calendar day of the return period, excluding any Saturday, Sunday, legal holiday in the District of Columbia, or statewide legal holiday in the State wherein the return is required to be filed. Unless affected by holidays, the tax return for the period ending June 23, 1965, must be filed not later than June 25, 1965.

Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner (Alcohol and Tobacco Tax).

Harold A. Serr
Director, Alcohol and Tobacco Tax Division