

# ● Industry Circular



**Internal Revenue Service**  
Alcohol, Tobacco and Firearms Division  
Washington, D.C. 20224

Industry Circular No. 72-13

May 17, 1972

**SERIAL NUMBERS ON SPECIAL TAX STAMPS TO  
BE REPLACED BY DOCUMENT LOCATOR NUMBERS**

Manufacturers of nonbeverage products  
and others concerned:

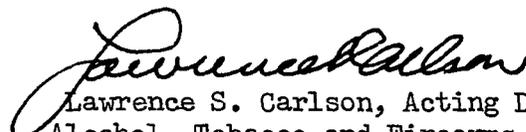
This industry circular is to advise you that special tax stamps will be issued without serial numbers covering periods beginning on or after July 1, 1972.

Currently, upon payment of the required special tax, each manufacturer of nonbeverage drawback products is issued a serially numbered special tax stamp. Claimants for drawback of the distilled spirits tax are required by 26 CFR 197.110 and 197.111 and by Revenue Procedure 64-32, C.B. 1964-2, 951, announced in Industry Circular No. 64-15, to identify their special tax stamp by serial number on statements accompanying claims on which the special tax has been paid.

It has been administratively decided to redesign the special tax stamp and to eliminate the placing of a serial number on the face of the stamp. As of June 1, 1972, special tax stamps will be issued for the fiscal year beginning July 1, 1972, displaying a document locator number in lieu of the present serial number.

Each manufacturer of nonbeverage products who is issued a special tax stamp designated "Manufacturer of Nonbeverage Products" that contains a number identified as a "Document locator number" will, upon the filing of a claim for drawback of tax, identify the special tax stamp by showing that number on the statement accompanying his claim. 26 CFR 197.111 and Revenue Procedure 64-32 will be appropriately amended in the near future.

Inquiries regarding this circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.

  
Lawrence S. Carlson, Acting Director  
Alcohol, Tobacco and Firearms Division