

## § 20.261

label to the sample which shows the following information:

- (a) The word "Sample";
- (b) The dealer's name, address, and permit number;
- (c) The words "Specially Denatured Alcohol" or "Specially Denatured Rum";
- (d) The quantity; and
- (e) The formula number.

### Subpart P—Records and Reports

#### § 20.261 Records of completely denatured alcohol.

When requested by the appropriate TTB officer, any person who receives, packages, stores, disposes of, or uses completely denatured alcohol shall keep records of all transactions in completely denatured alcohol which will enable appropriate TTB officers to verify and trace receipt, packaging, storage, usage, and disposal of the spirits, and to determine whether there has been compliance with law and regulations. However, on sales in quantities of less than 5 gallons, only the total quantity disposed of daily need be recorded.

(Approved by the Office of Management and Budget under control number 1512-0337)

#### § 20.262 Dealer's records of specially denatured spirits.

(a) Each dealer shall maintain separate records of each formula of new specially denatured spirits—

- (1) Received, as required by § 20.163,
- (2) Packaged, as required by § 20.180,
- (3) Destroyed, as required by § 20.222,
- (4) Lost, as required by §§ 20.202–20.204, and
- (5) Transferred to another permittee or a distilled spirits plant, as required by §§ 20.171, 20.216, and 20.231.

(b) Each dealer shall maintain separate records of each formula of recovered specially denatured spirits for each of the transactions listed in paragraphs (a)(1) through (a)(5) of this section.

(c) Once in each calendar year, and when requested by an appropriate TTB officer, each dealer shall perform and record a balanced accounting of each formula of new and recovered specially denatured spirits using the records required by § 20.170 and this section.

## 27 CFR Ch. I (4–1–10 Edition)

(d) When requested, the dealer shall submit the accounting required by paragraph (c) of this section to the appropriate TTB officer.

(Approved by the Office of Management and Budget under control number 1512-0337)

#### § 20.263 User's records of specially denatured spirits.

(a) Each user shall maintain separate records of each formula of new specially denatured spirits—

- (1) Received, as required by § 20.163,
- (2) Recovered, as required by § 20.212,
- (3) Used, as required by § 20.192,
- (4) Destroyed, as required by § 20.222,
- (5) Lost, as required by §§ 20.202–20.203, and

(6) Transferred to another permittee or a distilled spirits plant, as required by §§ 20.216, 20.231, and 20.235.

(b) Each user shall maintain separate records of each formula of recovered specially denatured spirits for each of the transactions listed in paragraphs (a)(1) through (a)(6) of this section.

(c) Once in each calendar year, and when requested by an appropriate TTB officer, each user shall perform and record a balanced accounting of each formula of new and recovered specially denatured spirits using the records required by § 20.170 and this section.

(d) When requested, the user shall submit the accounting required by paragraph (c) of this section to the appropriate TTB officer.

(Approved by the Office of Management and Budget under control number 1512-0337)

#### § 20.264 User's records and report of products and processes.

(a) *Records.* (1) Each user shall maintain separate accountings of—

(i) The number of gallons of each formula of new specially denatured spirits used for each product or process, recorded by the code number prescribed by § 21.141 of this chapter.

(ii) The number of gallons of each formula of recovered specially denatured spirits used for each product or process, recorded by the code number prescribed by § 21.141 of this chapter.