returned to bond, be relieved of the liability. Claims for refund or credit, or relief from tax paid or determined on United States wine returned to bond are filed in accordance with § 24.66.

(b) Receipt. The quantity of unmerchantable taxpaid United States wine returned to bond is determined upon receipt on bonded wine premises. The quantity determined will be entered on the TTB F 5120.17, Report of Bonded Wine Premises Operations for the reporting period during which the United States wine is returned.

(c) Records. The proprietor shall maintain records covering each lot of unmerchantable taxpaid wine returned to bond in accordance with § 24.312.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1332, as amended, 1382, as amended (26 U.S.C. 5044, 5371))

(Approved by the Office of Management and Budget under control numbers 1512–0216, 1512–0298 and 1512–0492)


Subpart O—Records and Reports

§ 24.300 General.

(a) Records and reports. A proprietor who conducts wine operations shall maintain wine transaction records and submit reports as required by this part. Transaction records may be recorded in wine gallons or in liters. However, required reports will show wine volumes in wine gallons. The equivalent wine gallons of wine bottled or packed and labeled according to metric measure will be determined using the following conversion factors:

1. (1) Per case. Equivalent gallonage may be determined using the following conversion factors for cases of metric bottles:

<table>
<thead>
<tr>
<th>Bottles per case</th>
<th>Net content each bottle</th>
<th>Equivalent gallonage</th>
</tr>
</thead>
<tbody>
<tr>
<td>120</td>
<td>50 mL</td>
<td>1.58602</td>
</tr>
<tr>
<td>60</td>
<td>100 mL</td>
<td>1.58602</td>
</tr>
<tr>
<td>48</td>
<td>187 mL</td>
<td>2.37118</td>
</tr>
<tr>
<td>24</td>
<td>375 mL</td>
<td>2.37753</td>
</tr>
<tr>
<td>12</td>
<td>750 mL</td>
<td>2.37753</td>
</tr>
<tr>
<td>12</td>
<td>1 liter</td>
<td>3.17004</td>
</tr>
<tr>
<td>6</td>
<td>1.5 liter</td>
<td>2.37753</td>
</tr>
<tr>
<td>4</td>
<td>3 liter</td>
<td>3.17004</td>
</tr>
</tbody>
</table>

2. (2) Per liter. Equivalent gallonage may be determined by multiplying...