

selling practices of the business pertaining to alcohol beverages. The amended registration must be submitted on TTB Form 5630.5d on or before the next July 1 following the change.

(26 U.S.C. 5124)

§ 31.134 Increase in capital stock of a corporation.

An amended registration is not required by reason of an increase in the capital stock of a corporation so long as a new corporation is not created under the laws of the State of incorporation and provided that the change does not alter the list of stockholders owning 10 percent or more of the capital stock.

(26 U.S.C. 5121, 5122, 5124)

§ 31.135 Change in ownership of capital stock.

Registration as a new business is not required merely by reason of the sale or transfer of all or a controlling interest in the capital stock of a corporation. However, an amended registration is required if the sale or transfer alters the list of stockholders owning 10 percent or more of the capital stock. The amended registration must be filed on or before the next July 1 following the sale or transfer.

§ 31.136 Change in membership of unincorporated club.

Registration of an unincorporated club is not required by reason of changes in membership, when those changes do not result in the dissolution of the club and the formation of a new club, unless the changes involve a person with the power to control the management policies or buying or selling practices pertaining to alcohol. In the latter case, the filing of an amended registration is required on or before the next July 1.

§ 31.137 Withdrawal of partner(s).

Withdrawal of partner(s) requires an amended registration. See § 31.104.

§ 31.138 Discontinuance of business.

A dealer going out of business must register that event within 30 days by filing a registration form, TTB Form

5630.5d, in accordance with instructions on the form.

Subpart I—Restrictions Relating to Purchases of Distilled Spirits

§ 31.141 Unlawful purchases of distilled spirits.

(a) *General.* It is unlawful for any dealer to purchase distilled spirits for resale from any person other than:

(1) A wholesale dealer (including a State, a political subdivision of a State, the District of Columbia, and a distilled spirits plant) who is required to keep records under §§ 31.151 through 31.163 pertaining to the place where the distilled spirits are purchased;

(2) A retail liquor store operated by a State, a political subdivision of a State, or the District of Columbia; or

(3) A person not required to register as a wholesale liquor dealer, as provided in §§ 31.62, 31.63, 31.66, and 31.67.

(b) *Special provision for limited retail dealers.* A limited retail dealer may purchase distilled spirits from a retail dealer in liquors for resale.

(26 U.S.C. 5132)

Subpart J—Records and Reports

WHOLESALE DEALERS' RECORDS AND REPORTS

§ 31.151 General requirements as to distilled spirits.

Except as otherwise provided in §§ 31.153 and 31.154, every wholesale dealer in liquors must keep daily records of the physical receipt and disposition of distilled spirits in accordance with §§ 31.155 and 31.156. When required in writing by the appropriate TTB officer, a wholesale dealer in liquors must also prepare and file a monthly summary report totaling the daily receipts and disposition of distilled spirits in accordance with § 31.160.

(26 U.S.C. 5121)

§ 31.152 Requirements as to wines and beer.

Every wholesale dealer in liquors who receives wines, or wines and beer, and every wholesale dealer in beer

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must keep at the dealer's place of business a complete record showing the quantities of wine and beer received, from whom the wine and beer were received, and the dates of receipt. This record, which must be kept for a period of not less than three years as prescribed in § 31.191, shall consist of all purchase invoices or bills covering wines and beer received or, at the option of the dealer, a book record containing all of the required information. Wholesale dealers are not required to prepare or submit reports to the appropriate TTB officer of transactions relating to wines and beer.

(26 U.S.C. 5121)

(Approved by the Office of Management and Budget under control number 1513-0065)

§ 31.153 Records to be kept by States, political subdivisions of States, or the District of Columbia.

The provisions of this subpart regarding the maintenance of records and the submission of reports shall not apply to States, political subdivisions of States, or the District of Columbia, or to any liquor stores operated by such entities that maintain, and make available for inspection by appropriate TTB officers, records that will enable TTB to verify receipts of wines and beer and to trace readily all distilled spirits received and disposed of by those entities. However, States, political subdivisions of States, and the District of Columbia, and liquor stores operated by such entities, must, on request of the appropriate TTB officer, furnish such transcripts, summaries, and copies of records with respect to distilled spirits as that TTB officer may require.

(26 U.S.C. 5121)

§ 31.154 Records to be kept by alcohol beverage producers, processors, and bonded warehousemen.

Wholesale liquor dealer operations conducted by brewers and by proprietors of distilled spirits plants, bonded wine cellars, bonded wine warehouses, and taxpaid wine bottling houses must be recorded and reported in accordance with the applicable provisions of parts 19, 24, and 25 of this chapter. To the extent that the same transactions are re-

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quired to be recorded or reported by this part and by part 19, 24, or 25, the records and reports required by those parts will satisfy the requirements of this part.

(26 U.S.C. 5207, 5367, 5415)

§ 31.155 Records of receipt.

(a) *Information required.* Every wholesale dealer in liquors must maintain a daily record of the physical receipt of each individual lot or shipment of distilled spirits. This record must show, at a minimum, the following:

- (1) Name and address of consignor;
- (2) Date of receipt, including date of inventory for recorded gains;
- (3) Brand name;
- (4) Name of producer or bottler. However, this may be omitted if the dealer keeps available for inspection a separate list or record identifying the producer or bottler with the brand name;
- (5) Kind of spirits. However, this may be omitted if the dealer keeps available for inspection a separate list or record identifying "kind" with the brand name;
- (6) Quantity actually received, showing number of packages, if any, and number of cases by size of bottle, and explaining any difference from the quantity shown on the commercial papers covering the shipment; and
- (7) Package identification numbers of containers of alcohol received for repackaging for industrial use pursuant to subpart L of this part.

(b) *Form of record.* The record required by paragraph (a) of this section must be a part of the accounting system and must consist of consignors' invoices (or, if those invoices are not available on the day the shipment is received, memorandum receiving records prepared on the day of receipt of the distilled spirits, including records of inventory for recorded gains) and credit memorandums covering distilled spirits returned to the dealer.

(26 U.S.C. 5121)

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§ 31.156 Records of disposition.

(a) *Information required.* Every wholesale dealer in liquors must prepare a daily record of the physical disposition