alternated to bonded premises if the spirits are to be immediately dumped and returned to bond under the provisions of subpart Q of this part.

(4) Manufacture of nonbeverage products. Prior to alternation of the distilled spirits plant premises for use in the manufacture of eligible flavors, the proprietor must remove all spirits, denatured spirits, articles and wine from the premises to be alternated. However, the proprietor may keep spirits on portions of the premises to be curtailed if the proprietor pays the tax concurrent with the alternation. Further, the proprietor may keep taxpaid spirits that have not been used in the manufacture of a nonbeverage product on parts of the premises to be included in the extension of the bonded premises if the spirits are to be immediately dumped and returned to bond under the provisions of subpart Q of this part.

(e) Records. The proprietor must prepare the record of alternating premises prescribed by §19.627 each time that the proprietor alternates premises.

(26 U.S.C. 5172, 5178)

§ 19.144 Alteration of distilled spirits plant and volatile fruit-flavor concentrate plant premises.

The proprietor may temporarily extend or curtail the distilled spirits plant premises for alternate use with the premises of a contiguous volatile fruit-flavor concentrate plant. If a proprietor wishes to use all or a portion of the premises alternately as a volatile fruit-flavor concentrate plant or vice versa, the proprietor must comply with the requirements of §§18.39 and 18.41 through 18.43 of this chapter.

(26 U.S.C. 5172, 5178)

Discontinuance of Operations

§ 19.147 Notice of discontinuance of operations.

If the proprietor plans to permanently discontinue one or more of the operations listed on the notice of registration filed under subpart D of this part, the proprietor must notify the appropriate TTB officer by filing form TTB F 5110.41, Registration of Distilled Spirits Plant, to show discontinuance of operations. The proprietor must submit the following with TTB F 5110.41:

(a) The permit covering each discontinued operation;
(b) A written request for cancellation of the permit(s);
(c) A written statement indicating whether or not—
(1) The proprietor has lawfully disposed of all spirits, denatured spirits, articles, wines, liquor bottles, and other pertinent items;
(2) There are any spirits, denatured spirits, wines, or liquor bottles in transit to the premises; and
(3) The proprietor has secured and returned to the appropriate TTB officer for cancellation all approved applications for transfer of spirits and denatured spirits to the premises; and
(d) A final monthly operations report, as provided for under §19.632, for each discontinued operation, with each report marked “Final Report.”

(26 U.S.C. 5172, 5271)