Alcohol and Tobacco Tax and Trade Bureau, Treasury § 19.599

the producer for wines and alcoholic flavoring materials.

(c) **Usage.** A proprietor must maintain daily records of the spirits, wines, and alcoholic flavoring materials and other ingredients used in the manufacture of distilled spirits products as provided in § 19.598.

(d) **Bottling or packaging.** A proprietor must maintain daily records of the bottling or packaging of each batch of spirits as provided in § 19.599.

(e) **Other dispositions.** A proprietor must maintain daily records of all other dispositions of spirits, wines and alcoholic flavoring materials, including, but not limited to, records regarding the following:

1. Spirits, wines, and alcoholic flavoring materials removed from the distilled spirits plant premises;
2. Transfers in bond;
3. Spirits transferred to the production account for redistillation;
4. Redistillation of spirits, including the production of gin or vodka by other than original and continuous distillation;
5. Voluntary destruction of spirits or wines; and

(26 U.S.C. 5207)

§ 19.598 Dump/batch records.

A proprietor who processes, mixes, or blends spirits in the processing account must maintain "dump/batch" records setting forth detailed information regarding the processing of the spirits. The dump/batch records must contain each of the following items of information that applies to the processing in question:

(a) Serial number of the record or batch number;
(b) Name and distilled spirits plant number of the producer;
(c) Kind and age of the spirits used, together with a notation, if applicable, that the spirits—
   1. Were treated with oak chips;
   2. Contain added caramel;
   3. Were imported; or
   4. Are from Puerto Rico or the Virgin Islands;
(d) Serial number of the tank or container to which ingredients are added for use;
(e) Serial or identification number of the tank or container from which spirits are removed;
(f) Quantity by ingredient of other alcoholic ingredients used, showing wine in wine gallons, the percentage of alcohol by volume and proof, and alcoholic flavoring materials in proof gallons;
(g) Serial number of the source transaction record (for example, the record for spirits previously dumped);
(h) Date of each transaction;
(i) Quantity, by ingredient (other than water), of nonalcoholic ingredients used;
(j) Formula number;
(k) Quantity of ingredients used in the batch that have been previously dumped, reported on dump records, and held in tanks or containers;
(l) Total quantity in proof gallons of all alcoholic ingredients used;
(m) Identification of each record to which spirits are transferred;
(n) Quantity of each lot transferred;
(o) Date of each transfer;
(p) Total quantity in proof gallons of the product transferred;
(q) Batch gain or loss; and
(r) For each batch to be tax determined in accordance with § 19.247, the effective tax rate.

(26 U.S.C. 5207)

§ 19.599 Bottling and packaging records.

A proprietor who bottles or packages spirits must prepare a "bottling and packaging" record for each lot of spirits bottled or packaged. The bottling and packaging record must contain the following information:

(a) Bottling tank number;
(b) Serial number of the record (which must commence with "1" at the start of each calendar or fiscal year, or be a unique identifying number that is not repeated);
(c) Formula number (if any) under which the batch was produced;
(d) Serial number of the dump/batch record from which the spirits were received;
(e) Kind of distilled spirits product (including age, if claimed);
(f) Details of the tank gauge (including proof, wine gallons, proof gallons, and, if applicable, obscuration);