§ 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);
§ 19.600 Alcohol content and fill test record.

A proprietor must maintain a record of the results of all tests of alcohol content and quantity (fill) conducted. The record must include information that will enable TTB officers to determine whether the proprietor is complying with the requirements of §19.356. The record of alcohol content and fill tests must contain, at a minimum, the following information:

(a) Date and time of the test;
(b) Bottling tank number;
(c) Serial number of the bottling record;
(d) Bottling line designation;
(e) Size of bottles filled;
(f) Number of bottles tested;
(g) Labeled alcohol content;
(h) Alcohol content found by the test;
(i) Percentage of variation from 100 percent fill; and
(j) Corrective action taken, if any.

(26 U.S.C. 5207, 5555)

§ 19.601 Finished products records.

(a) Bottling and packaging. A proprietor must maintain daily transaction records and a daily summary record of the kind and quantity of finished products bottled or packaged within the processing account at the distilled spirits plant. These records must show:

1. The beginning and ending quantity of bottled or packaged spirits on hand;
2. The quantity of spirits bottled or packaged;
3. Inventory overages.

(b) Disposition of finished products. A proprietor must also maintain daily records of the disposition of finished products from the processing account at the distilled spirits plant. These disposition records must show any spirits:

1. Transferred in bond (packages);
2. Withdrawn tax determined;
3. Withdrawn free of tax for U.S., hospital, scientific, or educational use;
4. Withdrawn without payment of tax for addition to wine;
5. Withdrawn for exportation, for vessels and aircraft supplies and for transfer to a customs bonded warehouse;
6. Transferred to the production account for redistillation;
7. Withdrawn for research, development or testing (including government samples);
8. Voluntarily destroyed;
9. Dumped for further processing;
10. Recorded losses or shortages of finished product; and
11. Disposed of as samples of the finished product.

(26 U.S.C. 5207)

EFFECTIVE DATE NOTE: At 79 FR 17033, Mar. 27, 2014, §19.601 was amended by revising the first sentence of paragraph (a), effective Apr. 28, 2014. For the convenience of the user, the revised text is set forth as follows:

§ 19.602 Redistillation records.

If a proprietor redistills spirits in the processing account (as in the production of gin or vodka by redistillation), the proprietor must prepare a record of the redistillation. The record must show the kind and quantity of the spirits entered into the distilling system.