§ 19.603 Liquor bottle records.
A proprietor must maintain records of the receipt, use, and disposition of liquor bottles.

§ 19.604 Rebottling, relabeling, and reclosing records.
(a) If a proprietor dumps spirits for rebottling, the proprietor must prepare in accordance with § 19.599 a bottling and packaging record that covers the rebottling operation.
(b) If a proprietor relabels or recloses bottled products in accordance with § 19.363, the proprietor must maintain records of the operation that reflect the following:
(1) The identity of the spirits relabeled or reclosed;
(2) The date of the transaction;
(3) The serial numbers of any cases involved; and
(4) The total number of bottles.

§ 19.606 Denaturation records.
(a) General. A processor that is authorized to denature spirits must maintain daily records of denaturation showing the following information:
(1) Spirits that are received for, and used in, denaturation;
(2) Spirits, denatured spirits, recovered denatured spirits, spirits residues, and articles that are redistilled in the processing account for denaturation;
(3) Kind and quantity of denaturants received and used in denaturation of spirits or otherwise disposed of;
(4) Conversion of denatured alcohol formulas in accordance with § 19.392.
(5) Denatured spirits produced, received, stored in tanks, filled into containers, removed, or otherwise disposed of;
(6) Recovered denatured spirits or recovered articles received, restored, or redenatured;
(7) Packages of denatured spirits filled, with a separate record for each formula number and filed in numerical order according to the serial number or lot identification number of the packages;
(8) Losses of denatured spirits; and
(9) Disposition of denatured spirits.

§ 19.607 Article manufacture records.
A processor that is authorized to manufacture articles must maintain daily records arranged by the name and authorized use code of the article and showing the following:
(a) Quantity, by formula number of denatured spirits used in the manufacture of the article;
(b) Quantity of each article manufactured; and
(c) Quantity of each article removed, or otherwise disposed of, including the name and address of the person purchasing or otherwise disposing of the article.

§ 19.611 Records of tax determination in general.
(a) Taxable withdrawals. Except as otherwise provided in this part, a proprietor must gauge and determine the tax on spirits when they are withdrawn from bond. When spirits are withdrawn from bond, the proprietor must also prepare a record of the tax determination in accordance with paragraph (b) of this section.
(b) Form of record. A serially numbered invoice or shipping document, signed or initialed by an agent or employee of the proprietor, will constitute the record of tax determination. Although neither the proof gallons nor the effective tax rate must be