§ 19.618 Gauge record.

When a gauge record is required by this part, the proprietor must prepare the gauge record in a manner that shows:

(a) The serial number of the gauge record, which must either:
   (1) Commence with “1” at the start of each calendar or fiscal year, or
   (2) Be a unique identifying number that is not repeated.

(b) From the following, the applicable circumstances requiring the gauge—
   (1) Production gauge and entry for deposit in the storage or processing account at the distilled spirits plant where the spirits were produced;
   (2) Packaging of spirits or wine filled from a tank in the storage account at the same distilled spirits plant;

(7) The name and address of the recipient of the sample if a sample is to be analyzed or tested elsewhere than at the distilled spirits plant where taken.

(b) Sample schedule. When a proprietor takes samples pursuant to an established schedule, the proprietor may maintain the schedule as the required record if it contains the information required by paragraphs (a)(2) through (a)(7).

(26 U.S.C. 5207)
§ 19.619 Package gauge record.

When this part or part 28 of this chapter requires a proprietor to gauge packages of spirits, the proprietor must prepare a package gauge record in a manner that shows:

(a) The date the record is prepared;

(b) The identity of the related transaction form or record, and its serial number;

(c) The name and distilled spirits plant number of the producer or processor; and

(1) Package identification, tank number, volumetric or weight gauge details, proof, and wine gallons;

(2) Cooperage identification (“C” for charred, “REC” for recharred, “P” for plain, “PAR” for paraffined, “G” for glued, “R” for reused, and “PS” if a barrel has been steamed or water soaked before filling);

(3) Entry proof for whiskey;

(4) Proof gallons per filled package; and

(5) Total proof gallons of spirits or wine gallons of denatured spirits, recovered denatured spirits, articles, spirits residues, or wine.

(26 U.S.C. 5207)

§ 19.620 Transfer record—consignor’s responsibility.

When this part requires a consignor proprietor to prepare a transfer record covering spirits, denatured spirits, or wines shipped in bond from its distilled spirits plant, the transfer record must include:

(a) The serial number of the transfer record, which must either:

(1) Commence with “1” at the start of each calendar or fiscal year, or

(2) Be a unique identifying number that is not repeated.