§ 24.306 Distilling material or vinegar stock record.

A proprietor who produces or receives wine containing excess water which will be used expressly as distilling material or vinegar stock shall maintain a record by transaction date showing the amount and kind produced, received, from whom received, removed, and to whom sent. The proprietor shall keep a record of each type of material from which the distilling material or vinegar stock was fermented (e.g., grape, apple, strawberry). The volume of distilling material or vinegar stock produced, including wine lees refermented for use as distilling material, will be recorded upon removal from fermenting tanks. However, the provisions of this section do not apply to standard wine or unwatered wine lees recorded on the proprietor’s record of bulk still wine and removed for use as distilling material or vinegar stock. (Sec. 201, Pub. L. 85–859, 72 Stat. 1381, as amended (26 U.S.C. 5367))

(Approved by the Office of Management and Budget under control number 1512–0298)


§ 24.307 Nonbeverage wine record.

A proprietor who produces nonbeverage wine or wine products shall maintain a record by transaction date of such wine produced, received and withdrawn as follows:

(a) The kind, volume, and percent alcohol by volume of wine or wine products made from wine, which was rendered unfit for beverage use;

(b) The kind and quantity of materials received and used to render wine, or wine products made from wine, unfit for beverage use;

(c) The name, volume, percent alcohol by volume, and formula number, if produced under a formula, of each nonbeverage wine or wine product produced;

(d) The volume, percent alcohol by volume, and formula number, if applicable, of the nonbeverage wine or wine products received;

(e) The volume, percent alcohol by volume, and formula number, if applicable, of the nonbeverage wine or wine products removed;

(f) The name and address of the person to whom removed; however, on any individual sale of less than 80 liters the name and address of the purchaser need not be recorded; and

(g) In the case of vinegar production, the acetic acid and ethyl alcohol content of the vinegar.

When the proprietor sends nonbeverage wine or wine products free of tax to an adjacent or contiguous premises operated by the proprietor, records required by paragraphs (e) and (g) of this section will be maintained at each location. (Sec. 201, Pub. L. 85–859, 72 Stat. 1381, as amended (26 U.S.C. 5367))

(Approved by the Office of Management and Budget under control number 1512–0298)

§ 24.308 Bottled or packed wine record.

A proprietor who bottles, packs, or receives bottled or packed beverage wine in bond shall maintain a record, by tax class, as follows:

(a) The date, kind of wine, the number and size of bottle or other container filled (if not available in another record), and volume of wine bottled or packed, received in bond, returned to bond, and removed, e.g., taxpaid removals, in bond removals, dumped to bulk or destroyed, breakage, used for tasting. The volume recorded as bottled for bottle fermented sparkling wine is determined after the disgorging and refilling process.

(b) The label used on bottles or other containers will be shown in the record by using the “Applicant’s Serial No.” which appears as item 2 on the label approval form, TTB F 5100.31 or a similar system which will allow for verification of labels used on bottles or containers.

(c) The fill tests and alcohol tests required by § 24.255 for each lot of wine bottled or packed, or for each bottling or packing line operated each day, showing the date, type of test, item tested and the test results.

(d) If a tax credit under 26 U.S.C. 5041(c) may be claimed, the record will
be maintained in sufficient detail to in- 
sure that such a tax credit is properly 

claimed.

(Approved by the Office of Management and 
Budget under control number 1512-0298)

§ 24.309 Transfer in bond record.

A proprietor who transfers wine in 
bond shall prepare a transfer record. The 
transfer record will show:

(a) The name, address and registry 
number of the proprietor;

(b) The name, address and registry 
number of the consignee;

(c) The shipping date;

(d) The kind of wine (class and type);

(e) The alcohol content or the tax 
class;

(f) The number containers larger 
than four liters and cases;

(g) The serial numbers of cases (if any) or containers larger than four li-
ters;

(h) Any bulk container identification 
marks;

(i) The volume shipped in gallons or 
liters; (if a tax credit under 26 U.S.C. 
5041(c) may be claimed, the record will 
be maintained in sufficient detail to in-
sure that such a tax credit is properly 
claimed);

(j) The serial number of any seal 
used;

(k) For unlabeled bottled or packed 
wine, the registry number of the 
bottler or packer;

(l) Information necessary for compli-
ance with §24.315, e.g., the varietal, 
vintage, appellation of origin designa-
tion of the wine or any other informa-
tion that may be stated on the label; and

(m) Information as to any added sub-
stance or cellar treatment for which a 
label declaration is required for the 
finished product, or any other cellar 
treatment for which limitations are 
prescribed in this part, e.g., amount of 
decolorizing material used and kind 
and quantity of acid used. (Sec 201,

Pub. L. 85-859, 72 Stat. 1381, as amended 
(26 U.S.C. 5367))

(Approved by the Office of Management and 
Budget under control number 1512-0298)

§ 24.310 Taxpaid removals from bond 
record.

A proprietor removing wine from 
bond for consumption or sale on deter-
mination of tax shall maintain a record 
of wine removed at the time of removal 
either to taxpaid wine premises, tax-
paid wine bottling house premises, or 
for direct shipment. The record will 
show the date of removal, the name 
and address of the person to whom 
shipped, and the volume, kind (class 
and type), and alcohol content of the 
wine. However, on any individual sale 
of less than 80 liters, the name and ad-
dress of the purchaser need not be re-
corded. The proprietor who removes 
taxpaid bulk wine to another wine 
promises shall prepare the shipping 
record and follow the procedures pre-
scribed by § 24.381. The volume of wine 
removed taxpaid will be summarized 
daily by tax class in wine gallons to 
the nearest tenth gallon. (Sec. 201, Pub. 
L. 85-859, 72 Stat. 1381, as amended 
(26 U.S.C. 5367))

(Approved by the Office of Management and 
Budget under control number 1512-0298)

§ 24.311 Taxpaid wine record.

A proprietor who has taxpaid United 
States or foreign wine on taxpaid wine 
promises or on taxpaid wine bottling 
house premises shall maintain records 
as follows:

(a) Record of receipts. (1) The name 
and address of the person or wine prem-
ises from whom received;

(2) The registry number (if any) of 
the wine premises from which received;

(3) The date of receipt;

(4) The kind of wine (class, type and, 
in the case of foreign wine, country of origin);

(5) Alcohol content or tax class of the 
wine; and,