§ 19.342 Receipt of spirits, wines, and alcoholic flavoring materials for processing.

(a) **Receipt of bulk spirits.** A proprietor may receive bulk spirits into the processing account:

1. From the production or storage account at the same plant;
2. By transfer in bond from another distilled spirits plant; or

(b) **Receipt of wines.** A proprietor may receive wines into the processing account:

1. From the storage account at the same plant; or
2. By transfer in bond from a bonded wine cellar or another distilled spirits plant.

(c) **Receipt of spirits returned to bond.** A proprietor may receive spirits into the processing account that are returned to bond under the provisions of 26 U.S.C. 5215.

§ 19.333 Physical inventories.

A proprietor must take a physical inventory of all spirits and wines held in the storage account in tanks and other containers (except packages) at the close of each calendar quarter. A proprietor must record the results of the inventory as provided in subpart V of this part. TTB may require additional inventories at any time.

(26 U.S.C. 5201)