§ 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 from 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);