Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 24.302 Effervescent wine record.

A proprietor who produces or receives sparkling wine or artificially carbonated wine in bond shall maintain records showing the transaction date and details of production, receipt, storage, removal, and any loss incurred. Records will be maintained for each specific process used (bulk or bottle fermented, artificially carbonated) and by the specific kind of wine, e.g., grape, pear, cherry. The record will contain the following:

(a) The volume of still wine filled into bottles or pressurized tanks prior to secondary fermentation or prior to the addition of carbon dioxide;
(b) The quantity of any first dosage used;
(c) Any in-process bottling losses, e.g., refilling, spillage, breakage;
(d) The volume of bottle fermented sparkling wine in process, transferred and received;
(e) The volume returned to still wine;
(f) The quantity of any finishing dosage used;
(g) The volume of finished sparkling wine or artificially carbonated wine bottled or packed (amount produced);
(h) The quantity of each item used in the production of dosages, e.g., wine, sugar, spirits;
(i) An explanation of any unusual transaction. (Sec. 201, Pub. L. 85–859, 72 Stat. 1381, as amended (26 U.S.C. 5367))

§ 24.303 Formula wine record.

A proprietor who produces beverage formula wine shall maintain records showing by transaction date the details of production. The formula wine record will contain the following:

(a) A number for each lot produced;
(b) The approved formula number for each lot;
(c) The volume of wine used in the production;
(d) The volume produced and the gain or loss resulting from the production of each lot as determined by comparing the volume finished with the volume used (report the total loss or gain on the TTB F 5120.17 for the period in question);
(e) An explanation of any unusual loss or gain;
(f) The production of essences showing the formula number, quantities of spirits and herbs used, and the amount produced;
(g) The quantity of essences purchased, and the use, transfer or other disposition of essences produced or purchased; and
(h) A record of the receipt and use or other disposition of all herbs, aromatics, essences, extracts, or other flavoring materials used in the production of formula wine.

§ 24.304 Chaptalization (Brix adjustment) and amelioration record.

(a) General. A proprietor who chaptalizes juice or ameliorates juice or wine, or both, shall maintain a record of the operation and the transaction date. Records will be maintained for each kind of wine produced (grape, apple, strawberry, etc.). No form of record is prescribed, but the record maintained will contain the information necessary to enable appropriate TTB officers to readily determine compliance with chaptalization and amelioration limitations. All
§ 24.305 Sweetening record.

A proprietor who sweetens natural wine with sugar or juice (unconcentrated or concentrated) under the provisions of this part shall maintain a record of sweetening by transaction date. The record will contain the following:

(a) The gallons and degrees Brix of the wine before sweetening;
(b) If concentrate is used, the degrees Brix of the concentrate;
(c) If sugar or juice, or both, are used, the gallon equivalent that would be required to sweeten the volume of wine to its maximum authorized total solids content;
(d) The quantity of sugar or juice used for sweetening; and
(e) The gallons and degrees Brix of the wine produced by sweetening.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1381, as amended (26 U.S.C. 5367))

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§ 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

readily ascertain compliance with amelioration limitations.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1381, as amended 1383, as amended (26 U.S.C. 5367, 5384))

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