§ 31.212  
TTB officer unless the appropriate TTB officer requires supervision.
(c) Records. The dealer must keep daily records showing the bulk alcohol received, dumped for packaging, packaged, and disposed of, including the name and address of each consignor and consignee. The dealer must prepare a monthly report on TTB Form 5110.28 of bulk alcohol received, packaged, and disposed of. Reports on Form 5110.28 must be submitted to the appropriate TTB officer not later than the 15th day of the month following the period covered by the report. Records, documents, or copies of documents supporting the records, and copies of reports submitted to the appropriate TTB officer, must be filed and retained as prescribed in §§31.172 and 31.191.

(26 U.S.C. 5131, 5206)

§ 31.213  
Records and reports.

The provisions of subpart J of this part regarding records and reports relating to liquors for domestic use also apply to export transactions permitted under this subpart.

Subpart N—Miscellaneous

§ 31.221  
Destruction of marks and brands on wine containers.

A dealer who empties any cask, barrel, keg, or other bulk container of wine must scrape or obliterate from the empty container all marks, brands, tags, or labels placed thereon under the provisions of part 24 of this chapter as evidence of the payment or determination of the tax on the wine removed in the container from the bonded wine cellar.

§ 31.222  
Wine bottling.

Each person desiring to bottle, package, or repackage taxpaid wines must, before carrying on those operations, apply and receive permission from the appropriate TTB officer in accordance with part 24 of this chapter. The decanting of wine by caterers or other retail dealers for table or room service, banquets, and similar purposes shall not be considered as "bottling," if the decanters are not furnished for the purpose of carrying wine away from the area where served.

(26 U.S.C. 5352)

§ 31.223  
Mixing cocktails in advance of sale.

A retail liquor dealer shall not mix cocktails, or compound any alcoholic liquors in advance of sale, except for the purpose of filling, for immediate consumption on the premises, orders received, or expected to be immediately received, at the bar. See §31.204 for additional mixed cocktail rules.

(26 U.S.C. 5002)

§ 31.223  
Liability for special (occupational) tax.

The special (occupational) tax on alcohol beverage dealers was suspended for the period July 1, 2005, through