

## § 17.1

- 17.182 Drawback claims by druggists.
- 17.183 Disposition of recovered alcohol and material from which alcohol can be recovered.
- 17.184 Distilled spirits container marks.
- 17.185 Requirements for intermediate products and unfinished nonbeverage products.
- 17.186 Transfer of distilled spirits to other containers.
- 17.187 Discontinuance of business.

AUTHORITY: 26 U.S.C. 5010, 5111-5114, 5123, 5206, 5273, 6065, 6091, 6109, 7213, 7652, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

SOURCE: T.D. ATF-379, 61 FR 31412, June 20, 1996, unless otherwise noted.

EDITORIAL NOTE: Nomenclature changes to part 17 appear by T.D. ATF-436, 66 FR 5470, 5471, Jan. 19, 2001.

### Subpart A—General Provisions

#### § 17.1 Scope of regulations.

The regulations in this part apply to the manufacture of medicines, medicinal preparations, food products, flavors, flavoring extracts, and perfume that are unfit for beverage use and are made with taxpaid distilled spirits. The regulations cover the following topics: obtaining drawback of internal revenue tax on distilled spirits used in the manufacture of nonbeverage products; and bonds, claims, formulas and samples, losses, and records to be kept pertaining to the manufacture of nonbeverage products.

[T.D. ATF-379, 61 FR 31412, June 20, 1996, as amended by T.D. TTB-79, 74 FR 37401, July 28, 2009]

#### § 17.2 Forms prescribed.

(a) The appropriate TTB officer is authorized to prescribe all forms, including bonds and records, required by this part. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part. The form will be filed in accordance with the instructions for the form.

(b) Forms prescribed by this part are available for printing through the TTB Web site (<http://www.ttb.gov>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National

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Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

[T.D. ATF-379, 61 FR 31412, June 20, 1996, as amended by T.D. ATF-436, 66 FR 5470, Jan. 19, 2001; T.D. TTB-44, 71 FR 16925, Apr. 4, 2006]

#### § 17.3 Alternate methods or procedures.

(a) *General.* The appropriate TTB officer may approve the use of an alternate method or procedure in lieu of a method or procedure prescribed in this part if he or she finds that—

(1) Good cause has been shown for the use of the alternate method or procedure;

(2) The alternate method or procedure is within the purpose of, and consistent with the effect intended by, the method or procedure prescribed by this part, and affords equivalent security to the revenue; and

(3) The alternate method or procedure will not be contrary to any provision of law, and will not result in any increase in cost to the Government or hinder the effective administration of this part.

(b) *Application.* A letter of application to employ an alternate method or procedure must be submitted to the appropriate TTB officer. The application shall specifically describe the proposed alternate method or procedure, and shall set forth the reasons therefor.

(c) *Approval.* No alternate method or procedure shall be employed until the application has been approved by the appropriate TTB officer. The appropriate TTB officer shall not approve any alternate method relating to the giving of any bond or to the assessment, payment, or collection of any tax. The manufacturer shall, during the period of authorization, comply with the terms of the approved application and with any conditions thereto stated by the appropriate TTB officer in the approval. Authorization for any alternate method or procedure may be withdrawn by written notice from the Administrator whenever in his or her judgment the revenue is jeopardized, the effective administration of this part is hindered, or good cause for the authorization no longer exists. The manufacturer shall retain, in the