

Section where identified	Current OMB control No.
19.924 .....	1512-0214
19.926 .....	1512-0214
19.930 .....	1512-0215
19.945 .....	1512-0215
19.980 .....	1512-0215
19.981 .....	1512-0215
19.982 .....	1512-0215
19.983 .....	1512-0215
19.984 .....	1512-0215
19.985 .....	1512-0215
19.986 .....	1512-0215
19.987 .....	1512-0215
19.988 .....	1512-0215
19.990 .....	1512-0215
19.995 .....	1512-0215
19.997 .....	1512-0215
19.998 .....	1512-0191
	1512-0215
19.999 .....	1512-0215
19.1000 .....	1512-0215
19.1001 .....	1512-0215
19.1005 .....	1512-0215
19.1006 .....	1512-0215
19.1007 .....	1512-0215
19.1008 .....	1512-0215

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-297, 55 FR 18065, Apr. 30, 1990]

**PART 20—DISTRIBUTION AND USE OF DENATURED ALCOHOL AND RUM**

**Subpart A—Scope**

- Sec.
- 20.1 General.
- 20.2 Territorial extent.
- 20.3 Related regulations.

**Subpart B—Definitions**

- 20.11 Meaning of terms.

**Subpart C—Administrative Provisions**

**AUTHORITIES**

- 20.20 Delegations of the Director.
- 20.21 Forms prescribed.
- 20.22 Alternate methods or procedures; and emergency variations from requirements.
- 20.23 Approval of formulas and statements of process.
- 20.24 Allowance of claims.
- 20.25 Permits.
- 20.27 Right of entry and examination.
- 20.28 Detention of containers.

**LIABILITY FOR TAX**

- 20.31 Applicable laws and regulations; persons liable for tax.

**MARKS AND BRANDS**

- 20.33 Time of destruction of marks and brands.

**DOCUMENT REQUIREMENTS**

- 20.36 Execution under penalties of perjury.
- 20.37 Filing of qualifying documents.

**Subpart Ca—Special (Occupational) Taxes**

- 20.38 Liability for special tax.
- 20.38a Special tax returns.
- 20.39 Employer identification number.

**SPECIAL TAX STAMPS**

- 20.40 Issuance, distribution, and examination of special tax stamps.
- 20.40a Changes in special tax stamps.

**Subpart D—Qualification of Dealers and Users**

**APPLICATION FOR PERMIT, FORM 5150.22**

- 20.41 Application for industrial alcohol user permit.
- 20.42 Data for application, Form 5150.22.
- 20.43 Exceptions to application requirements.
- 20.44 Disapproval of application.
- 20.45 Organizational documents.

**INDUSTRIAL ALCOHOL USER PERMIT, ATF F 5150.9**

- 20.48 Conditions of permits.
- 20.49 Duration of permits.
- 20.50 Correction of permits.
- 20.51 Suspension or revocation of permits.
- 20.52 Rules of practice in permit proceedings.
- 20.53 Powers of attorney.
- 20.54 Photocopying of permits.
- 20.55 Posting of permits.

**CHANGES AFTER ORIGINAL QUALIFICATION**

- 20.56 Changes affecting applications and permits.
- 20.57 Automatic termination of permits.
- 20.58 Adoption of documents by a fiduciary.
- 20.59 Continuing partnerships.
- 20.60 Change in name of permittee.
- 20.61 Change in trade name.
- 20.62 Change in location.
- 20.63 Adoption of formulas and statement of process.
- 20.64 Return of permits.

**REGISTRY OF STILLLS**

- 20.66 Registry of stills.

**PERMANENT DISCONTINUANCE OF BUSINESS**

- 20.68 Notice of permanent discontinuance.

**Subpart E [Reserved]**

**Pt. 20**

**Subpart F—Formulas and Statements of Process**

- 20.91 Formula.
- 20.92 Samples.
- 20.93 Changes to formulas.
- 20.94 Statement of process.
- 20.95 Developmental samples of articles.

**APPROVAL POLICIES**

- 20.100 General.
- 20.101 Drafting formulas.
- 20.102 Bay rum, alcoholado, or alcoholado-type toilet waters.
- 20.103 Articles made with S.D.A. Formula No. 39-C.
- 20.104 Residual alcohol in spirit vinegar.

**GENERAL-USE FORMULAS**

- 20.111 General.
- 20.112 Special industrial solvents general-use formula.
- 20.113 Proprietary solvents general-use formula.
- 20.114 Tobacco flavor general-use formula.
- 20.115 Ink general-use formula.
- 20.116 Low alcohol general-use formula.
- 20.117 Reagent alcohol general-use formula.
- 20.118 Rubbing alcohol general-use formula.
- 20.119 Toilet preparations containing not less than 10% essential oils general-use formula.

**Subpart G—Requirements Relating to Articles**

- 20.131 Scope of subpart.
- 20.132 General requirements.
- 20.133 Registration of persons trafficking in articles.
- 20.134 Labeling.
- 20.135 State code numbers.
- 20.136 Labeling regulations of other agencies.
- 20.137 Penalties.

**Subpart H—Sale and Use of Completely Denatured Alcohol**

- 20.141 General.
- 20.142 Records of bulk conveyances.
- 20.143 Receipt.
- 20.144 Packages of completely denatured alcohol.
- 20.145 Encased containers.
- 20.146 Labels on bulk containers.
- 20.147 Labels on consumer-size containers.
- 20.148 Manufacture of articles with completely denatured alcohol.
- 20.149 Records.

**Subpart I—Operations by Dealers and Users of Specially Denatured Spirits**

**OBTAINING SPECIALLY DENATURED SPIRITS**

- 20.161 Withdrawals under permit.

**27 CFR Ch. I (4–1–05 Edition)**

- 20.162 Regulation of withdrawals.
- 20.163 Receipt and storage of specially denatured spirits.

**PREMISES AND EQUIPMENT**

- 20.164 Premises.
- 20.165 Storage facilities.
- 20.166 Stills and other equipment.
- 20.167 Recovered and restored denatured spirits tanks.

**INVENTORY AND RECORDS**

- 20.170 Physical inventory.
- 20.171 Record of shipment.
- 20.172 Records.

**OPERATIONS BY DEALERS**

- 20.175 Shipment for account of another dealer.
- 20.176 Packaging by a dealer.
- 20.177 Encased containers.
- 20.178 Marks and brands on containers of specially denatured spirits.
- 20.179 Package identification number or serial number.
- 20.180 Record of packages filled.
- 20.181 Limitations on shipments.
- 20.182 Bulk shipments.

**OPERATIONS BY USERS**

- 20.189 Use of specially denatured spirits.
- 20.190 Diversion of articles for internal human use or beverage use.
- 20.191 Bulk articles.
- 20.192 Manufacturing record.

**Subpart J—Losses**

- 20.201 Liability and responsibility of carrier.
- 20.202 Losses in transit.
- 20.203 Losses on premises.
- 20.204 Incomplete shipments.
- 20.205 Claims.

**Subpart K—Recovery of Denatured Alcohol, Specially Denatured Rum, or Articles**

- 20.211 General.
- 20.212 Deposit in receiving tanks.
- 20.213 Reuse of recovered spirits.
- 20.214 Shipment for restoration or redenuation.
- 20.215 Shipment of articles and spirits residues for redistillation.
- 20.216 Record of shipment.

**Subpart L—Destruction**

- 20.221 General.
- 20.222 Destruction.

**Subpart M—Return, Reconsignment and Disposition of Specially Denatured Spirits**

- 20.231 Return.
- 20.232 Reconsignment in transit.

## Alcohol and Tobacco Tax and Trade Bureau, Treasury

## § 20.11

- 20.233 Disposition after revocation of permit.
- 20.234 Disposition on permanent discontinuance of use.
- 20.235 Disposition to another user.

### Subpart N—Use of Specially Denatured Spirits by the United States or Government Agency

- 20.241 General.
- 20.242 Application and permit, Form 5150.33.
- 20.243 Procurement of specially denatured spirits.
- 20.244 Receipt of shipment.
- 20.245 Discontinuance of use.
- 20.246 Disposition of specially denatured spirits on discontinuance of use.

### Subpart O—Samples of Specially Denatured Spirits

- 20.251 General.
- 20.252 Samples larger than five gallons.
- 20.253 Labels for samples.

### Subpart P—Records and Reports

- 20.261 Records of completely denatured alcohol.
- 20.262 Dealer's records of specially denatured spirits.
- 20.263 User's records of specially denatured spirits.
- 20.264 User's records and report of products and processes.
- 20.265 Retention of invoices.
- 20.266 Time for making entries in records.
- 20.267 Filing and retaining records.
- 20.268 Photographic copies of records.

AUTHORITY: 26 U.S.C. 5001, 5206, 5214, 5271–5275, 5311, 5552, 5555, 5607, 6065, 7805.

SOURCE: T.D. ATF-199, 50 FR 9162, Mar. 6, 1985, unless otherwise noted.

EDITORIAL NOTE: Nomenclature changes to part 20 appear by T.D. ATF-235, 66 FR 5473–5475, Jan. 19, 2001 and T.D. ATF-463 and T.D. ATF-462, 66 FR 42733, 42736, Aug. 15, 2001.

### Subpart A—Scope

#### § 20.1 General.

The regulations in this part relate to denatured distilled spirits and cover the procurement, use, disposition, and recovery of denatured alcohol, specially denatured rum, and articles containing denatured spirits.

#### § 20.2 Territorial extent.

(a) This part applies to the several States of the United States, the District of Columbia and to denatured

spirits and articles coming into the United States from Puerto Rico or the Virgin Islands.

(b) For the purposes of this part, operations in a foreign-trade zone located in any State of the United States or the District of Columbia are regulated in the same manner as operations in any other part of such State or the District of Columbia, with the exception that under this part only domestic denatured spirits may be used in the manufacture of articles in a foreign-trade zone.

(48 Stat. 999, as amended (19 U.S.C. 81c))

[T.D. ATF-274, 53 FR 25156, July 5, 1988]

#### § 20.3 Related regulations.

Regulations related to this part are listed below:

- 16 CFR Chapter I—Federal Trade Commission.
- 16 CFR Chapter II—Consumer Product Safety Commission.
- 21 CFR Chapter I—Food and Drug Administration, Department of Health and Human Services.
- 27 CFR Part 19—Distilled Spirits Plants.
- 27 CFR Part 21—Formulas for Denatured Alcohol and Rum.
- 27 CFR Part 26—Liquors and Articles from Puerto Rico and the Virgin Islands.
- 27 CFR Part 27—Importation of Distilled Spirits, Wines and Beer.
- 27 CFR Part 29—Stills and Miscellaneous Regulations.
- 27 CFR Part 71—Rules of Practice in Permit Proceedings.

[T.D. ATF-199, 50 FR 9162, Mar. 6, 1985, as amended by T.D. ATF-207, 50 FR 23682, June 5, 1985; T.D. ATF-459, 66 FR 38549, July 25, 2001; T.D. ATF-479, 67 FR 30798, May 8, 2002; T.D. ATF-923, 67 FR 17938, Apr. 12, 2002]

### Subpart B—Definitions

#### § 20.11 Meaning of terms.

When used in this part and in forms prescribed under this part, the following terms have the meanings given in this section. Words in the plural form include the singular, and vice versa, and words importing the masculine gender include the feminine. The terms “includes” and “including” do not exclude things not enumerated which are in the same general class.

*Alcohol.* Those spirits known as ethyl alcohol, ethanol, or spirits of wine, from whatever source or by whatever