

all batches of the same product formulation manufactured during the preceding 6-month period. The average shall be adjusted at the end of each month so as to include only the preceding 6-month period.

(d) *Alternative method.* Distilled spirits plant proprietors who wish to use an alternative method for determining the amount of spirits in these categories contained as ingredients of other distilled spirits products shall file an application with the appropriate TTB officer. The written application shall specifically describe the proposed alternative method, and shall set forth the reasons for using the alternative method.

(e) *Transitional rule.* On January 1, 1987 the proprietor shall take physical inventories of all Puerto Rican spirits, Virgin Islands spirits, and rum imported from all other areas which were received into the processing account prior to that date. These inventories may be taken as provided in § 19.402(a)(2). The results of the inventories shall be submitted in a letter to the appropriate TTB officer within 30 days of the required date of the inventories.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1394, as amended (26 U.S.C. 5555))

[T.D. ATF-239, 51 FR 40026, Nov. 4, 1986]

**§ 19.779 Record of shipment of spirits and specially denatured spirits withdrawn free of tax.**

(a) *General.* The proprietor shall prepare a record of shipment, and forward the original to the consignee and file a copy, when:

(1) Samples of specially denatured spirits in excess of five gallons are withdrawn in accordance with § 19.540(c)(2);

(2) Spirits are withdrawn free of tax in accordance with § 19.536(a)—(c); and

(3) Specially denatured spirits are withdrawn free of tax in accordance with §§ 19.536(d) and 19.540.

(b) *Form of record.* (1) The record of shipment prescribed in this section may consist of a proprietor's commercial invoice, bill of lading, or another document intended for the same purpose. Any commercial document used as a record of shipment shall:

(i) Be preprinted with the name and address of the proprietor,  
(ii) Be sequentially numbered, and  
(iii) Be consistently used for the intended purpose.

(2) In addition to any other information on the document, the record of shipment shall contain, as applicable, the following information:

(i) Date of shipment;  
(ii) Name, address, and permit number of consignee;  
(iii) Kind of spirits;  
(iv) Proof of spirits;  
(v) Formula number(s), for specially denatured spirits;  
(vi) Number and size of containers;  
(vii) Package identification numbers or serial numbers of containers; and  
(viii) Total wine gallons (specially denatured spirits) or total proof gallons (tax-free alcohol).

(Records relating to tax-free alcohol approved by the Office of Management and Budget under control number 1512-0334; records relating to specially denatured spirits approved by the Office of Management and Budget under control number 1512-0337)

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

[T.D. ATF-199, 50 FR 9162, Mar. 6, 1985]

**§ 19.780 Record of distilled spirits shipped to manufacturers of non-beverage products.**

(a) *General.* Where distilled spirits are shipped to a manufacturer of nonbeverage products, the proprietor shall prepare a record of shipment, forward the original to the consignee, and retain a copy.

(b) *Form of record.* The record of tax determination prescribed by § 19.761, or any other document issued by the proprietor and containing the necessary information, may be used as the record of shipment.

(c) *Required information.* In addition to any other information on the document, the document used as the record of shipment must contain the following information:

(1) Name, address and registry number of the proprietor;  
(2) Date of shipment;  
(3) Name and address of the consignee;  
(4) Kind, proof, and quantity of distilled spirits in each container;

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- (5) Number of containers of each size;
- (6) Package identification numbers or serial numbers of containers;
- (7) Serial number of the applicable record of tax determination; and
- (8) For distilled spirits containing eligible wine or eligible flavors, the effective tax rate.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207); Sec. 201 Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

[T.D. ATF-297, 55 FR 18065, Apr. 30, 1990, as amended by T.D. ATF-379, 61 FR 31426, June 20, 1996]

SUBMISSION OF FORMS AND REPORTS

**§ 19.791 Submission of transaction forms.**

Completed copies of transaction forms which must be submitted to the appropriate TTB officer under the provisions of this part shall be submitted by the proprietor no later than the close of business the third business day succeeding the day of the transaction as provided by this part and by instructions on the individual forms.

(Sec. 807, Pub. L. 97-39, 93 Stat. 284 (26 U.S.C. 5207))

**§ 19.792 Reports.**

(a) Reports required by this section shall be prepared as of the end of the applicable reporting period. The original shall be submitted to the appropriate TTB officer and a copy retained by the proprietor.

(b) Proprietors shall submit the following summary reports of their operations:

Title	Form No.	Reporting period
(1) Production report .....	5110.40	Monthly.
(2) Storage report .....	5110.11	Do.
(3) Processing reports—		
(i) Manufacture/bottling	5110.28	Do.
(ii) Denaturation (including articles).	5110.43	Do.

(c) All reports required by this part shall be prepared and submitted to the appropriate TTB officer not later than

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the 15th day of the month following the close of the reporting period.

(Approved by the Office of Management and Budget under control number 1512-0198)

(Sec. 807, Pub. L. 96-39, 98 Stat. 284 (26 U.S.C. 5207))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-206, 50 FR 23953, June 7, 1985]

**Subpart X—Production of Vinegar by the Vaporizing Process**

SCOPE OF SUBPART

**§ 19.821 Production of vinegar by the vaporizing process.**

The regulations in this subpart relate to the production of vinegar by the vaporizing process. The regulations cover requirements governing the location, qualification, changes after qualification, construction, equipment, plant operations and records of operations at vinegar plants. Except where incorporated by reference, the provisions of subpart A through W and subpart Y of this part do not apply to vinegar plants using the vaporizing process. The following provisions of this part shall apply to this subpart: the meaning of terms, §19.11; other businesses, §19.68; right of entry and examination, §19.81; furnishing facilities and assistance, §19.86; restrictions as to location, §19.131; registry of stills, §19.169; and maintenance and preservation of records, §19.723.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1390, as amended, 1391, as amended (26 U.S.C. 5501-5505))

QUALIFICATION DOCUMENTS

**§ 19.822 Application.**

Each person, before commencing the business of manufacturing vinegar by the vaporizing process shall make written application to the appropriate TTB officer. The application will include:

- (a) The applicant's name and principal business address (including the plant address if different from the principal business address);
- (b) Description of the extent of the premises;
- (c) Description of the type of operations to be conducted; and