

§ 24.307 Nonbeverage wine record.

A proprietor who produces nonbeverage wine or wine products shall maintain a record by transaction date of such wine produced, received and withdrawn as follows:

- (a) The kind, volume, and percent alcohol by volume of wine or wine products made from wine, which was rendered unfit for beverage use;
- (b) The kind and quantity of materials received and used to render wine, or wine products made from wine, unfit for beverage use;
- (c) The name, volume, percent alcohol by volume, and formula number, if produced under a formula, of each nonbeverage wine or wine product produced;
- (d) The volume, percent alcohol by volume, and formula number, if applicable, of the nonbeverage wine or wine products received;
- (e) The volume, percent alcohol by volume, and formula number, if applicable, of the nonbeverage wine or wine products removed;
- (f) The name and address of the person to whom removed; however, on any individual sale of less than 80 liters the name and address of the purchaser need not be recorded; and
- (g) In the case of vinegar production, the acetic acid and ethyl alcohol content of the vinegar. When the proprietor sends nonbeverage wine or wine products free of tax to an adjacent or contiguous premises operated by the proprietor, records required by paragraphs (e) and (g) of this section will be maintained at each location.

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

(Approved by the Office of Management and Budget under control number 1512-0298)