

REGISTRATION OF DISTILLED SPIRITS PLANT

SUPPLEMENTAL INFORMATION REQUIRED

To be attached to TTB 5110.41

Number and date each page, and provide the Serial Number of the registration on each page.

**PART 19
DISTILLED SPIRITS PLANTS**

as of: 10/23/2006

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§ 19.68 Other businesses.

The appropriate TTB officer may authorize the carrying on of other businesses (not specifically prohibited by [26 U.S.C. 5601\(a\)\(6\)](#)) on premises of plants if he finds that those businesses will not jeopardize the revenue, hinder the effective administration of this part, or be contrary to law. The authorization will designate the premises (i.e., bonded or general) on which such other business is to be conducted.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1353, as amended ([26 U.S.C. 5178](#)))

§ 19.72 Other businesses.

Application to conduct at a distilled spirits plant a type of business other than that of a distiller, warehouseman, or processor may be approved by the appropriate TTB officer if the appropriate TTB officer has, as provided in [§19.68](#), authorized the carrying on of a business of the type proposed, unless the appropriate TTB officer finds that there are particular conditions in respect to the applicant's plant that would cause the carrying on of such business to be a jeopardy to the revenue or a hindrance to the effective administration of this part.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1353, as amended ([26 U.S.C. 5178](#)))

§ 19.152 Data for application for registration.

Application on Form 5110.41 shall include the following information:

- (a) Serial number and statement of purpose for which filed.
- (b) Name and principal business address of the applicant, and the location of the distilled spirits plant if different from the business address.
- (c) Statement of the type of business organization and of the persons interested in the business, supported by the items of information listed in [§19.167](#).
- (d) Statement of the operations to be conducted.
- (e) In respect of the plant to which the Form 5110.41 relates, a list of applicant's operating and basic permits, and of the operations, withdrawal, or unit bonds (including those filed with the application) with the name of the surety or sureties for each bond.
- (f) List of the offices, the incumbents of which are authorized by the articles of incorporation or the board of directors to act on behalf of the proprietor or to sign the proprietor's name.
- (g) Description of the plant (see [§19.168](#)).
- (h) List of major equipment (see [§19.166](#)).
- (i) Statement of maximum proof gallons that will be produced in the distillery during a period of 15 days, stored on bonded premises, and in transit to the bonded premises. (Not required if the operations or unit bond is in the maximum sum.)
- (j) With respect to any distilled spirits plant which was not qualified to operate before June 1, 1985 a certified statement that relevant and material accounting records (including regular books of account and such other records and data as may be necessary to support such records) will be maintained in accordance with generally accepted accounting principles which enable the proprietor to file a correct distilled spirits tax return or determine whether he is liable for distilled spirits taxes.
- (k) Statement of physical security measures employed (see [§19.153](#)).

- (l) As applicable, the following:
- (1) With respect to the operations of a distiller:
 - (i) Statement of daily producing capacity in proof gallons.
 - (ii) Statement of production procedure (see [§19.170](#)).
 - (iii) Statement whether spirits will be redistilled.
 - (2) With respect to the operations of a warehouseman:
 - (i) Description of the system of storage.
 - (ii) Statement of bulk storage capacity in wine gallons.
 - (3) With respect to the operations of a processor:
 - (i) Statement whether bottling operations will be conducted.
 - (ii) Statement whether denaturing operations will be conducted.
 - (iii) Statement whether articles will be manufactured.
 - (iv) Statement whether spirits will be redistilled.
 - (v) Description of the system of storage of spirits bottled and cased or otherwise packaged or placed in approved containers for removal from bonded premises.
 - (4) If any other business is to be conducted on the distilled spirits plant premises, as provided by [subpart D](#) of this part, a description of the business, a list of the buildings and/or equipment to be used, and a statement as to the relationship, if any, of the business to distilled spirits operations at the plant.

If any of the information required by paragraph (c) of this section is on file with the appropriate TTB officer, that information, if accurate and complete, may by incorporation by reference, be made part of the application. The applicant shall, when required by the appropriate TTB officer, furnish as a part of the application for registration, additional information as may be necessary to determine whether the application for registration should be approved.

(68 A Stat. 731, as amended ([26 U.S.C. 6001](#)); sec. 201, Pub. L. 85–859, 72 Stat. 1349, as amended ([26 U.S.C. 5172](#)); sec. 805(a), Pub. L. 96–39, 93 Stat. 275 ([26 U.S.C. 5171](#)))

§ 19.153 Statement of physical security.

(a) **Content.** The statement of security shall include:

- (1) A general description of the physical security at the distilled spirits plant, including methods utilized to secure buildings and outdoor tanks;
- (2) A statement whether guard personnel are employed;
- (3) A statement whether any electronic or mechanical alarm system is used;
- (4) A statement certifying that locks used meet the specifications provided in paragraph (e) of [§19.281](#);
- (5) A list of persons by position or title having responsibility for the custody of and access to keys for approved locks used at the distilled spirits plant.

- (b) **Changes.** The proprietor shall file an application for amended registration with the appropriate TTB officer for any change in personnel or procedures contained in the statement of security.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1349, as amended (26 U.S.C. 5172); sec. 805(a), Pub. L. 96–39, 93 Stat. 275 (26 U.S.C. 5171))

§ 19.166 Major equipment.

The following items of major equipment, if on the plant premises, shall be described in the application for registration:

- (a) Tanks (serial number and capacity) used in the production, storage and processing of distilled spirits, wine, denatured spirits and articles;
- (b) Stills (serial number, kind, capacity and intended use). The capacity shall be stated as the estimated maximum proof gallons of spirits capable of being produced every 24 hours, or (for column stills) may be represented by a statement of the diameter of the base and number of plates; and
- (c) Condensers (serial number).

A statement of certification of accurate calibration shall be included in the description of tanks that are to be used for gauging distilled spirits or wine for any purpose.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1349, as amended, 1352, as amended (26 U.S.C. 5172, 5179))

§ 19.167 Organizational documents.

The supporting information required by paragraph (c) of §19.152, and paragraph (d) of §19.158, includes, as applicable, copies of—

(a) **Corporate documents.**

- (1) Corporate charter or a certificate of corporate existence or incorporation.
- (2) List of directors and officers, showing their names and addresses.
- (3) Certified extracts or digests of minutes of meetings of board of directors, authorizing certain individuals to sign for the corporation.
- (4) Statement showing the number of shares of each class of stock or other evidence of ownership, authorized and outstanding, and the voting rights of the respective owners or holders.

- (b) **Articles of partnership.** Copy of the articles of partnership or association, if any, or certificate of partnership or association where required to be filed by any State, county, or municipality.

(c) **Statement of interest.**

- (1) Names and addresses of the 10 persons having the largest ownership or other interest in each of the classes of stock in the corporation, or other legal entity, and the nature and amount of the stockholding or other interest of each, whether the interest appears in the name of the interested party or in the name of another for him. If a corporation is wholly owned or controlled by another corporation, those persons of the parent corporation who meet the above standards are considered to be the persons interested in the business of the subsidiary, and the names thereof need be furnished only upon request of the appropriate TTB officer.

(2) In the case of an individual owner or partnership, the name and address of each person interested in the plant, whether the interest appears in the name of the interested party or in the name of another for that person.

(d) **Availability of additional corporate documents.** The originals of documents required to be submitted under this section and additional documents which may be required by the appropriate TTB officer such as the articles of incorporation, bylaws, and State certificate authorizing operations shall be made available to any appropriate TTB officer upon request.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1349, as amended, 1370, as amended (26 U.S.C. 5172, 5271))

§ 19.168 Description of plant.

(a) The application for registration shall include a description of each tract of land comprising the distilled spirits plant.

(b) The description shall:

(1) Clearly indicate the bonded premises and any general premises included as part of the distilled spirits plant; and

(2) Contain directions and distances in sufficient detail to enable appropriate TTB officers to readily determine the boundaries of the plant.

(c) Each building and outside tank used for the production, storage and processing of spirits, denatured spirits, articles, or wines shall be described by location, size, construction, and arrangement with reference to each by its designated number or letter.

(d) If a plant includes a room or floor in a building, a description of the building in which the room or floor is situated and its location shall be given.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1349, as amended (26 U.S.C. 5172))

§ 19.170 Statement of production procedure.

The statement of production procedure in the application for registration shall set forth a step-by-step description of the procedure employed to produce spirits from an original source, commencing with the treating, mashing, or fermenting of the raw materials or substances and continuing through each step of the distilling, purifying and refining procedure to the production gauge. The kind and approximate quantity of each material or substance used in producing, purifying, or refining each type of spirits shall be shown.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1349, as amended (26 U.S.C. 5172))

§ 19.281 Security.

(a) **General.** The proprietor shall provide adequate security measures at the distilled spirits plant to protect the revenue.

(b) **Buildings.** The buildings, rooms, and partitions shall be constructed of substantial materials. Doors, windows, or any other openings to the building shall be secured or fastened during times when distilled spirits plant operations are not being conducted.

(c) **Outdoor tanks.** Outdoor tanks containing spirits, denatured spirits, or wine shall be individually locked or locked within an enclosure when they are not in use.

(d) **Indoor tanks.** Indoor tanks containing spirits, denatured spirits, or wines or the rooms or buildings in which they are housed, shall be equipped so that they may be secured.

(e) **Approved locks.**

(1) Approved locks shall be used to secure:

- (i) Outdoor tanks containing spirits in the storage account or on an enclosure around such tanks;
- (ii) Indoor tanks containing spirits in the storage account or on the door from which access may be gained from the outside to the rooms or buildings in which such tanks are housed; and
- (iii) Any doors from which access may be gained from the outside to rooms or buildings containing spirits in portable bulk containers in the storage account.

(2) Approved locks shall meet the following minimum specifications:

- (i) Corresponding serial number on the lock and on the key, except for master key locking systems;
- (ii) Case hardened shackle at least one-fourth inch in diameter, with heel and toe locking;
- (iii) Body width of at least 2&inch;;
- (iv) Captured key feature (key may not be removed while shackle is unlocked);
- (v) Tumbler with at least 5 pins; and
- (vi) Lock or key contains no biting data.

Master key locking systems may be used at the option of the proprietor. Locks meeting the specifications in this section are approved locks for the purpose of [26 U.S.C. 5682](#).

Proprietors who wish to use locks of unusual design, which do not meet the specifications in this part, shall submit an example or prototype of the lock to the appropriate TTB officer, with a request that the lock be approved for use. The appropriate TTB officer may require submission of the lock for testing prior to approval.

(f) **Additional security.** Where the appropriate TTB officer finds the construction, arrangement, equipment, or protection inadequate, additional security shall be provided (i.e., fences, flood lights, alarm systems, guard services) or changes in construction, arrangement, or equipment shall be made to be extent necessary to protect the revenue.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1353, as amended, 1410, as amended ([26 U.S.C. 5178, 5682](#)); sec. 806, Pub. L. 96–39, 93 Stat. 279 ([26 U.S.C. 5202](#)))

Subpart B - Definitions

§ 19.11 Meaning of terms.

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

Administrator. The Administrator, Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury, Washington, DC.

Alcoholic flavoring materials. Any nonbeverage product on which drawback has been or will be claimed under [26 U.S.C. 5131–5134](#) or flavors imported free of tax which are unfit for beverage purposes. The term includes eligible flavors but does not include flavorings or flavoring extracts manufactured on the bonded premises of distilled spirits plant as an intermediate product.

Application for registration. The application required under [26 U.S.C. 5171\(c\)](#).

Appropriate TTB officer. An officer or employee of the Alcohol and Tobacco Tax and Trade Bureau (TTB) authorized to perform any functions relating to the administration or enforcement of this part by TTB Order 1135.19, Delegation of the Administrator's Authorities in [27 CFR Part 19](#), Distilled Spirits Plants.

Article. A product, containing denatured spirits, which was manufactured under [27 CFR part 20](#) or this part.

Bank. Any commercial bank.

Banking day. Any day during which a bank is open to the public for carrying on substantially all its banking functions.

Basic permit. The document authorizing the person named therein to engage in a designated business or activity under the Federal Alcohol Administration Act.

Bonded premises. The premises of a distilled spirits plant, or part thereof, as described in the application for registration, on which distilled spirits operations defined in [26 U.S.C. 5002](#) are authorized to be conducted.

Bottler. A proprietor of a distilled spirits plant qualified under this part as a processor who bottles distilled spirits.

Bulk container. Any approved container having a capacity in excess of one wine gallon.

Bulk conveyance. A tank car, tank truck, tank ship, tank barge, or a compartment of any such conveyance, or any other container approved by the appropriate TTB officer for the conveyance of comparable quantities of spirits, including denatured spirits, and wines.

Bulk distilled spirits. The term bulk distilled spirits means distilled spirits in a container having a capacity in excess of one gallon.

Business day. Any day, other than a Saturday, Sunday, or a legal holiday. (The term legal holiday includes all holidays in the District of Columbia and statewide holidays in the particular State in which the claim, report, or return, as the case may be, is required to be filed, or the act is required to be performed.)

Calendar quarter and quarterly. These terms refer to the three-month period ending on March 31, June 30, September 30, or December 31.

Carrier. Any person, company, corporation, or organization, including a proprietor, owner, consignor, consignee, or bailee, who transports distilled spirits, denatured spirits, or wine in any manner for himself or others.

CFR. The Code of Federal Regulations.

Commercial bank. A bank, whether or not a member of the Federal Reserve system, which has access to the Federal Reserve Communications System (FRCS) or Fedwire. The “FRCS” or “Fedwire” is a communications network that allows Federal Reserve system member banks to effect a transfer of funds for their customers (or other commercial banks) to the Treasury Account at the Federal Reserve Bank of New York.

Container. A receptacle, vessel, or form of bottle, can, package, tank or pipeline (where specifically included) used or capable of being used to contain, store, transfer, convey, remove, or withdraw spirits and denatured spirits.

Denaturant or denaturing material. Any material authorized under [27 CFR part 21](#) for addition to spirits in the production of denatured spirits.

Denatured spirits. Spirits to which denaturants have been added as provided in [27 CFR part 21](#).

Director of the service center. A director of an internal revenue service center.

Distilled spirits operations. Any authorized distilling, warehousing, or processing operations conducted on the bonded premises of a plant qualified under this part.

Distilling material. Any fermented or other alcoholic substance capable of, or intended for use in, the original distillation or other original processing of spirits.

District director. A district director of internal revenue.

Effective tax rate. The net tax rate after reduction for any credit allowable under [26 U.S.C. 5010](#) for wine and flavor content at which the tax imposed on distilled spirits by [26 U.S.C. 5001](#) or [7652](#) is paid or determined.

Electronic fund transfer or EFT. Any transfer of funds effected by a proprietor's commercial bank, either directly or through a correspondent banking relationship, via the Federal Reserve Communications System (FRCS) or Fedwire to the Treasury Account at the Federal Reserve Bank of New York.

Eligible flavor. A flavor which:

- (1) Is of a type that is eligible for drawback of tax under [26 U.S.C. 5134](#),
- (2) Was not manufactured on the premises of a distilled spirits plant, and
- (3) Was not subjected to distillation on distilled spirits plant premises such that the flavor does not remain in the finished product.

Eligible wine. Wine on which tax would be imposed by [paragraph \(1\), \(2\), or \(3\) of 26 U.S.C. 5041\(b\)](#) but for its removal to distilled spirits plant premises and which has not been subject to distillation at a distilled spirits plant after receipt in bond.

Export or exportation. A severance of goods from the mass of things belonging to the United States with the intention of uniting them to the mass of things belonging to some foreign country and shall include shipments to any possession of the United States. For the purposes of this part, shipments to the Commonwealth of Puerto Rico, and to the territories of the Virgin Islands, American Samoa, and Guam, shall also be treated as exportations.

Fermenting material. Any material which is to be subjected to a process of fermentation to produce distilling material.

Fiduciary. A guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

Fiscal year. The period October 1 of one calendar year through September 30 of the following year.

Gallon or wine gallon. The liquid measure equivalent to the volume of 231 cubic inches.

In bond. When used with respect to spirits, denatured spirits, articles, or wine refers to spirits, denatured spirits, articles, or wine possessed under bond to secure the payment of the taxes imposed by [26 U.S.C. Chapter 51](#), and on which such taxes have not been determined. The term includes such spirits, denatured spirits, articles, or wine on the bonded premises of a distilled spirits plant, such spirits, denatured spirits, or wines in transit between bonded premises (including, in the case of wine, bonded wine cellar premises). Additionally, the term refers to spirits in transit from customs custody to bonded premises, and spirits withdrawn without payment of tax under [26 U.S.C. 5214](#), and with respect to which relief from liability has not occurred under the provisions of [26 U.S.C. 5005\(e\)\(2\)](#).

Industrial use. As applied to spirits, shall have the meaning ascribed in [27 CFR part 2](#).

Intermediate product. Any product manufactured pursuant to an approved formula under [27 CFR part 5](#), not intended for sale as such but for use in the manufacture of a distilled spirits product.

I.R.C. The Internal Revenue Code of 1954, as amended.

Kind. As applied to spirits, except as provided in [§19.597](#), kind shall mean class and type as prescribed in [27 CFR part 5](#). As applied to wines, kind shall mean the classes and types of wines as prescribed in [27 CFR part 4](#).

Liquor bottle. A bottle made of glass or earthenware, or of other suitable material approved by the Food and Drug Administration, which has been designed or is intended for use as a container for distilled spirits for sale for beverage purposes and which has been determined by the appropriate TTB officer to protect the revenue adequately.

Liter. A metric unit of capacity equal to 1,000 cubic centimeters of alcoholic beverage, and equivalent to 33.814 fluid ounces. A liter is divided into 1,000 milliliters. Milliliter or milliliters may be abbreviated as “ml.”

Lot identification. The lot identification described in [§19.593](#).

Mash, wort, wash. Any fermented material capable of, or intended for, use as a distilling material.

Nonindustrial use. As applied to spirits, shall have the meaning ascribed in [27 CFR part 2](#).

Operating permit. The document issued pursuant to [26 U.S.C. 5171\(d\)](#), authorizing the person named therein to engage in the business or operation described therein.

Package. A cask or barrel or similar wooden container, or a drum or similar metal container.

Package identification number. The package identification number described in [§19.593](#).

Person. An individual, trust, estate, partnership, association, company, or corporation.

Plant or distilled spirits plant. An establishment qualified under this part for distilling, warehousing, processing or any combination thereof.

Plant number. The number assigned to a distilled spirits plant by the appropriate TTB officer.

Processor. Except as otherwise provided under [26 U.S.C. 5002\(a\)\(6\)](#), any person qualified under this part who manufactures, mixes, bottles, or otherwise processes distilled spirits or denatured spirits, or manufactures any article.

Proof. The ethyl alcohol content of a liquid at 60 degrees Fahrenheit, stated as twice the percent of ethyl alcohol by volume.

Proof of distillation. The composite proof of the spirits at the time the production gauge is made, or, if the spirits had been reduced in proof prior to the production gauge, the proof of the spirits prior to such reduction, unless the spirits are subsequently redistilled at a higher proof than the proof prior to reduction.

Proof gallon. A gallon of liquid at 60 degrees Fahrenheit which contains 50 percent by volume of ethyl alcohol having a specific gravity of 0.7939 at 60 degrees Fahrenheit referred to water at 60 degrees Fahrenheit as unity, or the alcoholic equivalent thereof.

Proprietor. The person qualified under this part to operate the distilled spirits plant.

Reconditioning. The dumping of distilled spirits products in bond after their bottling or packaging, for purposes other than destruction, denaturation, redistillation, or rebottling. The term may include the filtration, clarification, stabilization, or reformulation of a product.

Recovered article. An article containing specially denatured spirits salvaged without all of its original ingredients, or an article containing completely denatured alcohol salvaged without all of the denaturants for completely denatured alcohol, under [27 CFR part 20](#).

Season. The period from January 1 through June 30, is the spring season, and the period from July 1 through December 31 is the fall season.

Secretary. The Secretary of the Treasury or his delegate.

Service center. An Internal Revenue Service Center in any of the Internal Revenue regions.

Spirits or distilled spirits. That substance known as ethyl alcohol, ethanol, or spirits of wine in any form (including all dilutions and mixtures thereof, from whatever source or by whatever process produced) but not denatured spirits unless specifically stated. The term does not include mixtures of distilled spirits and wine, bottled at 48° proof or less, if the mixture contains more than 50 percent wine on a proof gallon basis.

Spirits residues. Residues, containing distilled spirits, of a manufacturing process related to the production of an article under [27 CFR part 20](#).

Tax-determined or determined. When used with respect to the tax on any distilled spirits to be withdrawn from bond on determination of tax, shall mean that the taxable quantity of spirits has been established.

Taxpaid. When used with respect to distilled spirits shall mean that all applicable taxes imposed by law in respect of such spirits have been determined or paid as provided by law.

This chapter. Title 27, Code of Federal Regulations, Chapter I ([27 CFR Chapter I](#)).

Transfer in bond. The removal of spirits, denatured spirits and wines from one bonded premises to another bonded premises.

Treasury Account. The Department of the Treasury's General Account at the Federal Reserve Bank of New York.

TTB. The Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury, Washington, DC.

TTB bond The internal revenue bond as prescribed in [26 U.S.C. Chapter 51](#).

Unfinished spirits. Spirits in the production system prior to production gauge.

U.S.C. The United States Code.

Warehouseman. A proprietor of a distilled spirits plant qualified under this part to store bulk distilled spirits.

Wine spirits. The term "wine spirits" means spirits authorized for use in wine production by [26 U.S.C. 5373](#).

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-199, 50 FR 9160, Mar. 6, 1985; T.D. ATF-206, 50 FR 23951, June 7, 1985; T.D. ATF-230, 51 FR 21748, June 16, 1986; T.D. ATF-297, 55 FR 18061, Apr. 30, 1990; T.D. ATF-398, 63 FR 44783, Aug. 21, 1998; T.D. TTB-41, 71 FR 5601, Feb. 2, 2006; T.D. TTB-44, 71 FR 16928, Apr. 4, 2006; 71 FR 25753, May 2, 2006]