

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 19.822

- (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

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