

### **§ 24.301 Bulk still wine record.**

A proprietor who produces or receives still wine in bond, (including wine intended for use as distilling material or vinegar stock to which water has not yet been added) shall maintain records of transactions for bulk still wine. Records will be maintained for each tax class of still wine including the date the transaction occurred. The bulk still wine record will contain the following:

- (a) The volume produced by fermentation in wine gallons determined by actual measurement;
- (b) The volume received, shipped taxpaid, removed (e.g., taxpaid, in bond, export, family use, samples) and used in sparkling wine production; if a tax credit under 26 U.S.C. 5041(c) may be claimed, the record will be maintained in sufficient detail to insure that such a tax credit is properly claimed;
- (c) The specific type of production method used, e.g., natural fermentation, amelioration, sweetening, addition of spirits, blending;
- (d) The volume of wine used and produced by amelioration, addition of spirits or sweetening, as determined by measurements of the wine before and after production.
- (e) The volume of wine used for and produced by blending, if wines of different tax classes are blended together;
- (f) The volume of wine used to produce formula wine, vinegar stock and distilling material;
- (g) The volume of wine removed to fermenters for refermentation or removed directly to the production facilities of a distilled spirits plant or vinegar plant;
- (h) Where a process authorized under §24.248 is employed, records will be maintained to allow for verification of any limitation specified for the process employed and to ensure that the use of the process is consistent with good commercial practice;
- (i) Where a treating material is dissolved or dispersed in water as authorized in this part, the volume of water added to the wine; and
- (j) An explanation of any unusual transaction. (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)  
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