

§ 31.227 Canceled or corrected records.

Entries on the records of receipt and disposition prescribed by §§31.225 and 31.226 shall not be erased or obliterated. Correction or deletion of any entry shall be accomplished by drawing a line through such entry, and making appropriate correction or explanation. If a wholesale dealer in liquors voids an invoice for any reason, the file copy prescribed in §31.235 will be marked "Cancelled" and be filed as provided in that section; any remaining copy of the voided invoice will be destroyed or similarly cancelled and filed. If a new invoice is prepared, its serial number will be cross referenced on any retained copies of the cancelled invoice.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1342, as amended (26 U.S.C. 5114))

[T.D. 7014, 34 FR 8912, June 4, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-116, 47 FR 51572, Nov. 16, 1982. Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19886, Apr. 15, 2005]

§ 31.228 Previously prescribed or approved records of receipt and disposition.

A wholesale dealer in liquors may continue to use records of receipt and disposition in a format previously prescribed, or approved for him, provided he gives written notice of such intent to the appropriate TTB officer. Such records shall show the information required by paragraph (a) of §31.225 or paragraph (a) of §31.226, as applicable. Such records shall be preprinted with the name and address of the wholesale dealer. Each sheet or page shall bear a preprinted serial number, or page serial numbers may be affixed in unbroken sequence during the preparation or processing of the records. A serial number shall not be duplicated within a period of 6 months.

(72 Stat. 1342; 26 U.S.C. 5114)

[T.D. 7014, 34 FR 8912, June 4, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, and further redesignated and amended by T.D. TTB-25, 70 FR 19884, 19886, Apr. 15, 2005]

§ 31.229 Variations in format, or preparation, of records.

(a) *Authorization.* The appropriate TTB officer may approve variations in the type and format of records of re-

ceipt and disposition, or in the methods of preparing such records, where it is shown that variations from the requirements are necessary in order to use data processing equipment, other business machines, or existing accounting systems, and will not (1) unduly hinder the effective administration of this part, (2) jeopardize the revenue, or (3) be contrary to any provision of law. A dealer who proposes to employ such a variation shall submit written application so to do to the appropriate TTB officer. Such application shall describe the proposed variations and set forth the need therefor. The appropriate TTB officer will determine the need for the variations, and whether approval thereof would unduly hinder the effective administration of this part or result in jeopardy to the revenue. Variations in type and format of records or methods of preparation shall not be employed until approval is received from the appropriate TTB officer.

(b) *Requirements.* Any information required by this part to be kept or filed is subject to the provisions of law and this part relating to required records and reports, regardless of the form or manner in which kept or filed.

(Approved by the Office of Management and Budget under control number 1512-0357)

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§ 31.230 Monthly summary report.

(a) *Requirement.* Every wholesale dealer in liquors shall, when required, submit to the appropriate TTB officer, a monthly summary report of the total quantities of all distilled spirits received and disposed of daily during the month (including the date of discovery for theft, casualty and inventory losses and inventory gains). This report will be posted by the wholesaler on a daily basis. If there were no receipts or disposals of distilled spirits during the month, the report will be marked "No Transactions During Month." This report will be filed not later than the 15th day of the month following the report period, and a copy retained by the dealer. Upon receipt of an application