

**§ 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)

[T.D. 7014, 34 FR 8912, June 4, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-172, 49 FR 14942, Apr. 16, 1984. Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19887, Apr. 15, 2005]

**§ 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

the appropriate TTB officer may authorize a dealer to post the report less frequently until otherwise notified. The appropriate TTB officer's authorization will specify the intervals at which the posting will be accomplished, but not less frequently than monthly.

(b) *Form of report.* When required, the monthly summary report may be prepared in a format which most conveniently adapts itself to the dealer's accounting and recordkeeping systems. In addition to any other information shown therein, the report will include the daily totals of all distilled spirits received and disposed of, including dispositions caused by inventory, casualty or theft losses and receipts caused by recorded gains in inventory; and

(1) Daily totals of all bottled spirits received and disposed of, recorded separately by wine gallons, or liters,

(2) Daily totals of all bulk spirits in packages received and disposed of, recorded separately by proof gallons.

(c) *Declaration.* When required to be filed, the monthly summary report will bear the following declaration signed by the dealer or an authorized agent:

I declare under the penalties of perjury that I have examined this report and to the best of my knowledge and belief, it is true, correct, and complete, and is supported by true, correct, and complete records which are available for inspection.

(d) When the monthly summary report is not required by the appropriate TTB officer to be filed, every wholesale dealer in distilled spirits is still required to maintain and make available for review by appropriate TTB officers:

(1) Records of receipt, required by § 31.225;

(2) Records of disposition, required by § 31.226; and

(3) Any other supporting information or documents regarding the receipt and disposition of distilled spirits which have a direct bearing in determining

the completeness and accuracy of the accounting and recordkeeping systems.

(Approved by the Office of Management and Budget under control number 1512-0353)

(Act of August 16, 1954, 68A Stat. 749 (26 U.S.C. 6065); sec. 201, Pub. L. 85-859, 72 Stat. 1342, as amended, 1348, as amended, 1395, as amended (26 U.S.C. 5114, 5146, 5555))

[T.D. ATF-116, 47 FR 51572, Nov. 16, 1982, and amended by T.D. ATF-172, 49 FR 14942, Apr. 16, 1984. Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19887, Apr. 15, 2005; T.D. TTB-44, 71 FR 16948, Apr. 4, 2006]

#### § 31.231 Conversion between metric and U.S. units.

When liters are converted to wine gallons, the quantity in liters shall be multiplied by 0.264172 to determine the equivalent quantity in wine gallons. Cases containing the same quantity of spirits of the same proof in metric bottles may be converted to U.S. units by multiplying the liters in one case by the number of cases to be converted, as follows:

(a) If the conversion from liters to U.S. units is made before multiplying by the number of cases, the quantity in U.S. units shall be rounded to the sixth decimal.

(b) If the conversion is made after multiplying by the number of cases, the quantity in U.S. units shall be rounded to the nearest hundredth.

Once converted to wine gallons, the proof gallons of spirits in cases shall be determined as provided in 27 CFR 30.52.

(26 U.S.C. 7805 (68A Stat. 917, as amended); 27 U.S.C. 205 (49 Stat. 981, as amended))

[T.D. ATF-198, 50 FR 8542, Mar. 1, 1985. Redesignated by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005]

#### § 31.232 Discontinuance of business.

When a wholesale dealer in liquors, who is required under § 31.230 to file a monthly summary report, discontinues business, a monthly summary report marked "Final" shall be filed covering transactions through the date of discontinuance.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1342, as amended, 1395, as amended (26 U.S.C. 5114, 5555))

[T.D. ATF-115, 47 FR 51572, Nov. 16, 1982. Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19887, Apr. 15, 2005]