

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]