

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 31.238

FILES OF RECORDS AND REPORTS

PERIOD OF RETENTION

§ 31.235 Filing.

The required records of receipt and disposition of all distilled spirits, as prescribed in §§ 31.225 and 31.226, may be filed in accordance with the wholesaler's regular accounting and record-keeping systems. The required records shall consist of the dealer's own file copies of the receiving or shipping invoices.

(a) Dealers may file records of receipt and disposition in accordance with their own filing system as long as the filing system systematically and accurately accounts for all receipts and dispositions of distilled spirits.

(b) The required records of receipt and disposition will be filed not later than one business day following the date the transaction occurred.

(c) Supporting documents for receipts and dispositions, such as delivery receipts and bills of lading, may be filed in accordance with the wholesaler's regular accounting and record-keeping practices.

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

[T.D. ATF-116, 47 FR 51573, Nov. 16, 1982. Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19887, Apr. 15, 2005]

§ 31.236 Place of filing.

Prescribed records of receipt and disposition and monthly summary reports required by § 31.230 will be maintained by transaction or reporting date, at the dealer's place of business. The appropriate TTB officer may, pursuant to an application, authorize files, or an individual file, to be maintained at another business location under the control of the dealer, if the alternative location does not cause undue inconvenience to appropriate TTB officers desiring to examine the files.

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

[T.D. ATF-116, 47 FR 51573, Nov. 16, 1982. 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]

§ 31.237 Retention of records and files.

All records prescribed by this part, documents or copies of documents supporting these records, and file copies of reports submitted, shall be retained by the person required to keep the documents for a period of not less than three years, and during this period shall be available, during business hours, for inspection and copying by appropriate TTB officers. Furthermore, the appropriate TTB officer may require these records to be kept for an additional period of not more than three years in any case where he determines retention necessary or advisable. Any records, or copies thereof, containing any of the information required by this part to be prepared, wherever kept, shall also be made available for inspection and copying.

(68A Stat. 731 (26 U.S.C. 6001); sec. 201, Pub. L. 85-859, 72 Stat. 1342, 1345, 1348, 1395 (26 U.S.C. 5114, 5124, 5146, 5555))

[T.D. ATF-50, 43 FR 20494, May 12, 1978. Redesignated by T.D. ATF-116, 47 FR 51573, Nov. 16, 1982, and further 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]

§ 31.238 Photographic copies of records.

(a) *General.* Dealers may record, copy, or reproduce records required by this part. Dealers may use any process which accurately reproduces the original record, and which forms a durable medium for reproducing and preserving the original record.

(b) *Copies of records treated as original records.* Whenever records are reproduced under this section, the produced records will be preserved in conveniently accessible files, and provisions will be made for examining, viewing, and using the reproduced record the same as if it were the original record, and it will be treated and considered for all purposes as though it were the original record. All provisions of law and regulations applicable to the original record are applicable to the reproduced record. As used in this section, "original record" means the record required by this part to be maintained or preserved by the dealer, even though it