

§ 20.266

(3) Dispositions of all articles manufactured or received, including in each case the name and address of the person to whom sold or otherwise disposed of.

(b) The appropriate TTB officer may, on application filed by the permittee, waive the requirements for retaining invoices if the quantity sold to any person during a calendar month does not exceed 25 gallons, and if a waiver will not hinder the effective administration of this part and will not pose a jeopardy to the revenue.

(Approved by the Office of Management and Budget under control number 1512-0336)

§ 20.266 Time for making entries in records.

Any person who conducts an operation which is required to be recorded under this part, shall enter that operation in the records on the same day on which the operation occurred. However, the daily posting of records may be deferred to conform to the permittee's normal accounting cycle if (a) supporting or supplemental records are prepared at the time of the operation, and these supporting or supplemental records are to be used to post the daily record, and (b) the deferral of posting does not pose a jeopardy to the revenue.

§ 20.267 Filing and retaining records.

Any person who is required to maintain records of operations under this part shall file and retain records and copies of reports in the following manner:

(a) Keep on file for a period of not less than 3 years after the date of the report covering the operation, in such a way as to allow inspection by TTB officers, all those records of operations, all supporting or supplemental records, and copies of all reports as required by this part. However, the appropriate TTB officer may require that the records and copies of reports be kept for an additional period, not to exceed 3 years.

(b) File all records and copies of reports at the premises where the operations are conducted.

(c) Make the files of records and copies of reports available to TTB officers

27 CFR Ch. I (4-1-08 Edition)

during regular business hours for examination.

[T.D. ATF- 199, 50 FR 1962, Mar. 6, 1985, as amended by T.D. ATF-435, 66 FR 5475, Jan. 19, 2001]

§ 20.268 Photographic copies of records.

(a) *General.* Permittees may record, copy, or reproduce required records. Any process may be used 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 reproduced records will be preserved in conveniently accessible files, and provisions will be made for examining, viewing, and using the reproduced records the same as if they were the original record, and they will be treated and considered for all purposes as though they were the original record. All provisions of law and regulations applicable to the original 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 permittee, even though it may be an executed duplicate or other copy of the document.

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

PART 21—FORMULAS FOR DENATURED ALCOHOL AND RUM

Subpart A—General Provisions

Sec.

- 21.1 Scope of regulations.
- 21.2 Forms prescribed.
- 21.3 Stocks of discontinued formulas.
- 21.4 Related regulations.
- 21.5 Denatured spirits for export.
- 21.6 Incorporations by reference.
- 21.7 Delegations of the Administrator.

Subpart B—Definitions

- 21.11 Meaning of terms.

Subpart C—Completely Denatured Alcohol Formulas

- 21.21 General.
- 21.22 Formula No. 18.