

(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 ATF 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 ATF officers, all those records of operations, all supporting or supplemental records, and copies of all reports as required by this part. However, the appropriate ATF 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 ATF officers

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

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- 21.96 Ammonia, aqueous.
- 21.97 Benzene.

- 21.98 Bone oil (Dipple's oil).
- 21.99 Brucine alkaloid.
- 21.100 *n*-Butyl alcohol.
- 21.101 *tert*-Butyl alcohol.
- 21.102 Caustic soda, liquid.
- 21.103 Chloroform.
- 21.104 Cinchonidine.
- 21.105 Citronella oil, natural.
- 21.106 Diethyl phthalate.
- 21.107 Ethyl acetate.
- 21.108 Ethyl ether.
- 21.109 Gasoline.
- 21.110 Gasoline, unleaded.
- 21.111 Gentian violet.
- 21.112 Heptane.
- 21.113 Isopropyl alcohol.
- 21.114 Kerosene.
- 21.115 Kerosene (deodorized).
- 21.116 Methyl alcohol.
- 21.117 Methyl isobutyl ketone.
- 21.118 Methyl *n*-butyl ketone.
- 21.119 Nicotine solution.
- 21.120 Nitropropane, mixed isomers of.
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- 21.123 Pyronate.
- 21.124 Quassin.
- 21.125 Rubber hydrocarbon solvent.
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**Subpart F—Uses of Specially Denatured
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- 21.141 List of products and processes using specially denatured alcohol and rum, and formulas authorized therefor.

**Subpart G—Denaturants Authorized for
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- 21.151 List of denaturants authorized for denatured spirits.

**Subpart H—Weights and Specific Gravities
of Specially Denatured Alcohol**

- 21.161 Weights and specific gravities of specially denatured alcohol.

AUTHORITY: 5 U.S.C. 552(a); 26 U.S.C. 5242, 7805.

SOURCE: T.D. ATF-133, 48 FR 24673, June 2, 1983, unless otherwise noted.

EDITORIAL NOTE: Nomenclature changes to part 21 appear by T.D. ATF-435, 66 FR 5475, Jan. 19, 2001.

Subpart A—General Provisions**§ 21.1 Scope of regulations.**

The regulations in this part relate to the formulation of completely denatured alcohol, specially denatured alcohol, and specially denatured rum; to the specifications for denaturants; and to the uses of denatured spirits.

§ 21.2 Forms prescribed.

(a) *General.* The appropriate ATF officer is authorized to prescribe all forms required by this part. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part. The form will be filed in accordance with the instructions for the form.

(b) Forms may be requested from the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5950, or by accessing the ATF web site (<http://www.atf.treas.gov>).

[T.D. ATF-133, 48 FR 24673, June 2, 1983, as amended by T.D. ATF-249, 52 FR 5961, Feb. 27, 1987; T.D. 372, 61 FR 20724, May 8, 1996; T.D. ATF-435, 66 FR 5475, Jan. 19, 2001]

§ 21.3 Stocks of discontinued formulas.

Denaturers, or specially denatured spirits dealers or users, having on hand stocks of denaturants or formulas of specially denatured spirits no longer authorized by this part may—

(a) Continue to supply or use those stocks in accordance with existing permits until the stocks are exhausted;

(b) Use up those stocks in any manufacturing process approved by the appropriate ATF officer, pursuant to an application filed with him on ATF Form 5150.19, Formula for Articles made with Specially Denatured Alcohol and Rum;

(c) On approval of an application, filed with the appropriate ATF officer and approved by such officer, destroy those stocks under whatever supervision the appropriate ATF officer requires; or

(d) Otherwise dispose of those stocks in a manner satisfactory to the appro-

priate ATF officer, pursuant to approval of an application.

[T.D. ATF-133, 48 FR 24673, June 2, 1983, as amended by T.D. ATF-435, 66 FR 5475, Jan. 19, 2001]

§ 21.4 Related regulations.

The procedural and substantive requirements relative to the production of denatured alcohol and specially denatured rum are prescribed in Part 19 of this chapter, and those relative to the distribution and use of denatured alcohol and specially denatured rum are prescribed in Part 20 of this chapter.

[T.D. ATF-133, 48 FR 24673, June 2, 1983, as amended by T.D. ATF-199, 50 FR 9183 Mar. 6, 1985]

§ 21.5 Denatured spirits for export.

Spirits may be denatured in accordance with formulas prescribed by the government of a foreign country to which the denatured spirits will be exported. However, the denaturer must first apply for and obtain written permission from the appropriate ATF officer. The application shall be submitted to the appropriate ATF officer and shall contain the following information:

(a) A complete list of ingredients for the spirits to be denatured.

(b) The exact amount of each ingredient to be used in denaturing the spirits.

(c) A copy (accompanied by an English translation as necessary) of the law or regulations of the foreign country to which the denatured spirits will be exported, specifying the denatured spirits formulation prescribed by that country.

§ 21.6 Incorporations by reference.

(a) “The United States Pharmacopoeia (Twentieth Revision, Official from July, 1980) and the National Formulary (Fifteenth Edition, Official from July 1, 1980)” published together as “The USP and NF Compendia,” are incorporated by reference in this part. This incorporation by reference was approved by the Director of the Federal Register. The publication may be inspected at the Office of the Federal Register, 800 North Capitol Street,