weight or the equivalent thereof not to exceed 35 gallons of ethyl acetate with an ester content of not less than 85 percent by weight.

[T.D. TTB-140, 81 FR 59461, Aug. 30, 2016]

§21.26 Formula No. 12-A.

Formula. To every 100 gallons of alcohol of not less than 185 proof add:

Five gallons of toluene or 5 gallons of heptane.

[T.D. TTB-140, 81 FR 59461, Aug. 31, 2016]

Subpart D—Specially Denatured Spirits Formulas and Authorized Uses

§21.31 General.

- (a) Formulas for specially denatured spirits. Alcohol and rum shall be specially denatured only in accordance with formulas prescribed in this subpart (or in accordance with §21.5).
- (b) Proof of spirits for denaturation. Alcohol of not less than 185 proof shall be used in the manufacture of all formulas of specially denatured alcohol, unless otherwise specifically stated or unless otherwise authorized by the appropriate TTB officer. Rum for denaturation shall be of not less than 150 proof and may be denatured only in accordance with Formula No. 4.
- (c) Use of Denatured Spirits. Users and manufacturers holding approved Forms 5150.19 (formerly 1479-A) covering use in processes or manufacture of products no longer authorized for a particular formula may continue that use. Pursuant to written application and subject to the provisions of 26 U.S.C. Chapter 51, part 20 of this chapter, and this part, the appropriate TTB officer, may authorize the use of any formula of specially denatured alcohol or specially denatured rum for uses not specifically authorized in this part. The code number before each item under "authorized uses" shall be used in reporting the use of specially denatured alcohol or specially denatured rum.
- (d) Analytical tolerance. TTB will apply an analytical tolerance of $\pm 5\%$ and use standard rounding rules in determining whether specially denatured spirits complies with the formula pre-

scribed in this subpart (or in accordance with §21.5).

[T.D. ATF-133, 48 FR 24673, June 2, 1983, as amended by T.D. ATF-199, 50 FR 9183, Mar. 6, 1985; T.D. TTB-140, 81 FR 59461, Aug. 30, 2016]

§ 21.32 Formula No. 1.

(a) Formula. To every 100 gallons of alcohol add:

Four gallons of methyl alcohol and either ¼ avoirdupois ounce of denatonium benzoate, N.F.; 1 gallon of methyl isobutyl ketone; 1 gallon of mixed isomers of nitropropane; or 1 gallon of methyl n- butyl ketone.

- (b) Authorized uses. (1) As a solvent:
- 011. Cellulose coatings.
- 012. Synthetic resin coatings.
- 013. Shellac coatings.
- 014. Other natural resin coatings.
- 016. Other coatings.
- 021. Cellulose plastics.
- 022. Non-cellulose plastics, including resins.
- 031. Photographic film and emulsions.
- 032. Transparent sheeting.
- 033. Explosives.
- 034. Cellulose intermediates and industrial collodions.
- 035. Soldering flux.
- 036. Adhesives and binders.
- 041. Proprietary solvents.
- 042. Solvents and thinners (other than proprietary solvents or special industrial solvents).
- 043. Solvents, special (restricted sale).
- 051. Polishes
- 052. Inks (not including meat branding inks).
- 053. Stains (wood, etc.).
- 141. Shampoos.
- 142. Soap and bath preparations.
- 311. Cellulose compounds (dehydration).
- 312. Sodium hydrosulfite (dehydration).
- 315. Other dehydration products.
- 320. Petroleum products.
- 331. Processing pectin.
- 332. Processing other food products.
- 341. Processing crude drugs.
- 342. Processing glandular products, vitamins, hormones, and yeasts.
- 343. Processing antibiotics and vaccines.
- 344. Processing medicinal chemicals (including alkaloids).
- 345. Processing blood and blood products.
- 349. Miscellaneous drug processing (including manufacture of pills).
- 351. Processing dyes and intermediates.
- 352. Processing perfume materials and fixatives.
- 353. Processing photographic chemicals.
- 354. Processing rosin.
- 355. Processing rubber (latex).
- 358. Processing other chemicals.
- 359. Processing miscellaneous products.