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Facilities: Ethyl Alcohol

All tax-free ethyl alcohol must be place in approved storage cabinets outside of working hours. These cabinets must be inspected and certified by US Alcohol & Tobacco tax agents before being used. The cabinets cannot be used for the storage of any other material. Individuals to whom tax-free ethyl alcohol is issued are required by tax regulations to maintain records which show, in detail, how the alcohol was expended. These records must be reported monthly to the Alcohol Custodian who must then retain them for three years.

Additional Information

The procurement and use of tax-free ethyl alcohol is authorized by special permit granted to the Institution by the U.S. Treasury Department, Internal Revenue Service. The permit outlines the authorized uses in the following manner: Preserving specimens of anatomy, biology, and natural history; general reagent work in chemical laboratories; research and laboratory work at WHOI, as well as other research laboratories.

Ethyl alcohol cannot be used for any purpose other than that listed on the permit. The handling and use of tax-free alcohol is controlled to use as follows: Tax-free alcohol must never be sold.Tax-free alcohol must be used on the premises named in the permit. Tax-free alcohol must never be used in the manufacture of food flavors, flavoring extract, food products, or beverages. Tax-free alcohol cannot be loaned to another person or institution, even if such person or institution is also authorized to use tax-free alcohol. Tax-free alcohol cannot be sold or issued to doctors for use in private practice even if these services are performed in the hospital. Tax-free alcohol must not be used as a cleaning agent in repair work and machine shops.

» View Ethyl Alchohol Request Form

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