

Ethyl Alcohol Regulations

Section 10:1 Revised 01/01/2001

Uses

The Dean of the College of Science and Mathematics at UNC Charlotte is designated as the curator of all tax-free ethyl alcohol used at the University. The procurement and use of tax-free ethyl alcohol are authorized by special permit granted to the University by the U.S. Treasury Department, Internal Revenue Service. The permit outlines the authorized uses in the following manner:

1. Preserving specimens of anatomy, biology and natural history
2. General reagent work in chemical laboratories Ethyl alcohol cannot be used for any purpose other than that listed on the permit. The use of tax-free alcohol is controlled as follows:
 1. Tax-free alcohol must never be sold.
 2. Tax-free alcohol must be used on the premises named in the permit.
 3. Tax-free alcohol must never be used in the manufacture of food flavors, flavoring extract, food products, or beverages.
 4. 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.
 5. Tax-free alcohol cannot be sold or issued to doctors for use in private practice, even if these services are performed in the hospital.
 6. Research laboratories authorized to use tax-free alcohol in pure research must discontinue using tax-free alcohol when the research program is completed or discontinued.
 7. Tax-free alcohol must not be used as a cleaning agent in repair work and machine shops.

Audits

All alcohol releases are checked by Federal auditors for strict compliance with the permit as well as for quantities used. The auditors not only check the issue records to ascertain correctness but may also check the supplies of the using department.

Storage

Ethyl alcohol is currently requisitioned from the Chemistry Department. Regulations state that only the quantity that is expected to be used over a short duration of time --daily, or at most

weekly, be released.