

GENERAL INSTRUCTIONS

Every person holding an industrial use permit to use tax-free alcohol shall file inventory with the Departmental of Environmental Health and Safety on a biannual basis. **The Jan 1 - June 30 report is due early July and July 1 - Dec 31 report**

is due early January. Inventory forms should be signed by person responsible for maintaining the inventory and faxed to EH&S at 407-823-0146 or placed in intercampus mail to mail stop +3500. Make all entries in proof gallons, reported to the nearest tenth.

HOW TO COMPUTE AND REPORT PROOF GALLONS

Ascertain the liquid gallons and multiply that figure by the proof (after pointing off two decimal places).

EXAMPLES:

- (1) 32 1/2 liquid gallons of 190 proof alcohol - $32.5 \times 1.90 = 61.750$, to be reported as 61.8.
- (2) 32 liquid gallons and 1 liquid quart of 190 proof alcohol - $32 \frac{1}{4}$ or $32.25 \times 1.90 = 61.2750$, to be reported as 61.3.

(3) 31 Liquid gallons and 3 quarts of 190 proof alcohol - $31.75 \times 1.90 = 60.3250$, to be reported as 60.3.

(4) 32 liquid gallons of anhydrous (200 proof) alcohol - $32 \times 2.00 = 64.00$, to be reported as 64.0.

FRACTIONS OF GALLON -LIQUID

1 quart = 1/4 gallon or .25 of a gallon

1 pint = 1/8 gallon or .125 of a gallon

1/2 pint = 1/16 gallon or .0625 of a gallon

1/4 pint = 1/32 gallon or .03125 of a gallon

SPECIFIC INSTRUCTIONS

DETERMINATION OF GAINS AND LOSSES

Item 2. Show the name of the permittee as it appears on the industrial use permit.

Column (c). If tax-free alcohol is received from another permittee, or from the General Services Administration, interline in Column (c) the quantity so received, as a separate entry from alcohol received from a distilled spirits plant. Appropriately identify the entry. Report only exact quantities of alcohol received; do not include losses in transit.

Column (d). Report in Column (d) the quantities of alcohol recovered. Report them for the month in which recovery was completed, i.e., after restoration to original proof or condition (if such restoration was necessary).

Column (h). Report in Column (h) losses which occur on your premises, for the months in which they are discovered (or determined, as provided in these instructions). Do not show losses in transit on ATF Form 1451 (5150.28), but report them properly on the particular Form 1473 (5110.16) that covers the shipment of the tax-free alcohol to you and file claims for such losses in accordance with 27 CFR 213.154.

(1) Your book inventory is the quantity of alcohol on hand beginning of the month (Column (b)), plus alcohol received during the month (Column (c)), plus alcohol recovered, if any (Column (d)), minus alcohol used during the month (Column (e)).

(2) The result of your required month-end physical inventory is your on hand end of month quantity of alcohol (Column (f)). This physical inventory quantity is also your on hand beginning the following month (Column (b)).

(3) If the quantity of alcohol determined by physical inventory is greater than the book inventory (No. (1) above), a gain is apparent, and the difference is entered in Column (g). If the physical inventory quantity is less than the book inventory, a loss is apparent, and the difference is entered in Column (h).

(4) If the loss for anyone month exceeds 1% of the quantity of alcohol to be accounted for during the month (total of Columns (b), (c), and (d)), and is greater than 5 proof gallons, or in any part of the loss is due to theft, a claim for allowance or loss must be filed (see your Federal Regulations in 27 CF R 213.153 and 213.154)