

TAX-FREE ALCOHOL

3661.3

(Revised 9/82)

State agencies may purchase tax-free alcohol under their delegated purchase authority. Agencies responsible for the purchase and administration of alcohol will apply for the following permits from the Assistant Regional Commissioner (Alcohol, Tobacco, and Firearms), Department of the Treasury, Internal Revenue Service:

- o Form 2600 — Application for Permit to Use Alcohol Free of Tax.
- o Form 1450 — Application and Withdrawal Permit to Procure Spirits Free of Tax.

Form 1450 must accompany all delegated orders issued to vendors.