

Federal Alcohol Tax and Fee Rate

Product	Tax	Tax Per Package (usually to nearest cent)
Beer	Barrel (31 gallons)	12 oz. can
Regular Rate	\$18	\$0.05
Reduced Rate	\$7 on first 60,000 barrels for the brewer who produces less than 2 million barrels. \$18 per barrel after the first 60,000 barrels	\$0.02
Wine	Wine Gallon	750ml bottle
14% Alcohol or Less	\$1.07 ¹	\$0.21
Over 14 to 21%	\$1.57 ¹	\$0.31
Over 21 to 24%	\$3.15 ¹	\$0.62
Naturally Sparkling	\$3.40	\$0.67
Artificially Carbonated	\$3.30 ¹	\$0.65
Hard Cider	\$0.226 ¹	\$0.04
¹ \$0.90 credit, or for hard cider \$ 0.056, may be available for the first 100,000 gallons removed by a small winery producing not more than 150,000 w.g. per year. Decreasing credit rates for a winery producing up to 250,000 w.g. per year.)		
Distilled Spirits	Proof Gallon*	750ml Bottle
All	\$13.50 less any credit for wine and flavor content.	\$2.14 (at 80 proof)
<p>*A proof gallon of liquid that is 100 proof, or 50% alcohol. The tax is adjusted, depending on the percentage of alcohol of the product.</p>		

