

## BEER: Want to make beer for yourself?

Any "adult" may produce beer for personal or family use and not for sale. The federal definition of an adult is any individual who is 18 years or older. However, if the locality in which the household is located has established by law a greater minimum age at which beer may be sold to individuals, the term "adult" will mean an individual who has attained that age.

## Quantity of Beer

The combined amount of beer that may be produced exempt from tax to any household may not exceed:

- 200 gallons per calendar year for a household in which two or more adults reside, or
- 100 gallons per calendar year if there is only one adult residing in the household

## Proprietors of bonded beer premises

Any adult who operates a bonded beer premises as an individual owner or in partnership with others may produce beer for personal or family use and remove it from the bonded beer premises free of tax, subject to the quantity of beer for personal use limitations.

## Limitation

This exemption should not in any manner be construed as authorizing the production of beer in violation of applicable State or local law. Except as provided in § 27CFR Part 25.205, this exemption does not otherwise apply to partnerships, corporations, or associations.

## Removal

Beer produced under [§ 27CFR Part 25.205](#) may be removed from the premises where it was made for personal or family use, and can be used at:

- Organized affairs
- Exhibitions or competitions
- Home beer maker's contests
- Tastings or judging



**May NOT** be used at:

- A licensed premises
- A catered event
- A special permit event
- Any other public setting



**Beer produced in this manner may NOT under any circumstances be sold or offered for sale**

The proprietor of a bonded beer premises shall pay the tax on any beer removed for personal or family use in excess of the limitations provided in § 27CFR Part 25.205 and shall also enter all quantities removed for personal or family use on TTB F5120.17, Report of Bonded Beer Premises Operations.

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All licensees must comply with all Federal and Montana alcoholic beverage laws and rules.

SECTION [16-3-201](#), MCA. TTB [Beer FAQs](#) | [TTB: Alcohol and Tobacco Tax Trade Bureau](#)

[8.2025](#). Please note the information in department communications may have been modified, superseded, or made obsolete by changes in federal or state law or the Administrative Rules of Montana. If you need to verify the current validity of any Department of Revenue communication, please contact us.)

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