

WINE: Want to make wine for yourself?

Any “adult” may produce wine 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 wine may be sold to individuals, the term “adult” will mean an individual who has attained that age.

Quantity of Wine

The combined amount of wine that may be produced exempt from tax for 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 wine premises

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

Limitation

This exemption should not be construed as authorizing the production of wine in violation of applicable State or local law. Except as provided in [§ 27CFR Part 24.75\(e\)](#), this exemption does not otherwise apply to partnerships, corporations, or associations.

Removal

The wine produced under [§ 27CFR Part 24.75\(f\)](#) 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 winemaker’s contests
- Tastings or judging

✗ **May NOT** be used at:

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

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

The proprietor of a bonded wine premises shall pay the tax on any wine removed for personal or family use in excess of the limitations provided in [§ CFR Part 24.75\(d\)](#) and shall also enter all quantities removed for personal or family use on TTB F5120.17, Report of Bonded Wine Premises Operations.

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

SECTIONS [16-3-401](#), [16-6-301](#), MCA

[8.2025](#) Please note the information in department communications may have been modified, superseded, or made obsolete by changes in federal or state law or the Administrative Rules of Montana.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.)

