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Wine Making Exemption for Personal and Family Use

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According to the Federal Bureau of Alcohol, Tobacco and Firearms, a certain amount of wine is exempt from taxes if it is made for "personal or family use." The amount that is exempt actually depends on the number of adults in the household. Households with 1 adult may make up to 100 gallons of wine in a calendar year for personal and family use while a household with 2 or more adults can make up to 200 gallons of wine per calendar year. The Federal law defines an adult as any individual who is 18 years of age or older.

The State of Tennessee Alcohol and Beverage Commission utilizes this same level of annual home-wine production in its determination of wine making for personal and family use. That is, no license is required for wine made for personal and home use as long as no more than 200 gallons is made in a calendar year and as long as no wine is made and sold.

The Tennessee Alcohol and Beverage Commission may be contacted in Nashville at 615-741-1602, extension 111. Information on the Federal Bureau of Alcohol, Tobacco and Firearms may be found on the web at <http://www.atf.treas.gov/index.htm>.