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TITLE 27--ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

CHAPTER I--ALCOHOL AND TOBACCO TAX AND TRADE BUREAU, DEPARTMENT OF THE TREASURY

PART 24_WINE--Table of Contents

Subpart C_Administrative and Miscellaneous Provisions

Sec. 24.75 Wine for personal or family use.

(a) General. Any adult may, without payment of tax, produce wine for personal or family use and not for sale.

(b) Quantity. The aggregate amount of wine that may be produced exempt from tax with respect to any household may not exceed:

(1) 200 gallons per calendar year for a household in which two or more adults reside,
or

(2) 100 gallons per calendar year if there is only one adult residing in the household.

(c) Definition of an adult. For the purposes of this section, an adult is any individual who is 18 years of age 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.

(d) Proprietors of bonded wine premises. Any adult, defined in Sec. 24.75(c), who operates a bonded wine premises as an individual owner or in partnership with others, may produce wine and remove it from the bonded wine premises free of tax for personal or family use, subject to the limitations in Sec. 24.75(b).

(e) Limitation. This exemption should not in any manner be construed as authorizing the production of wine in violation of applicable State or local law. Except as provided in Sec. 24.75(d), this exemption does not otherwise apply to partnerships, corporations, or associations.

(f) Removal. Wine produced under this section may be removed from the premises where made for personal or family use including use at organized affairs, exhibitions or competitions, such as home winemaker's contests, tastings or judgments, but 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 this section and shall also enter all quantities removed for personal or family use on TTB F 5120.17, Report of Bonded Wine Premises Operations. (Sec. 201, Pub. L. 85-859, 72 Stat. 1331, as amended (26 U.S.C. 5042))

(Approved by the Office of Management and Budget under control number 1512-0216)

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