

Alcohol Beverage Tax Information

Table of Contents

	Page
I. INTRODUCTION	3
II. DEFINITIONS.....	3
III. IMPOSITION OF THE BEVERAGE TAXES.....	4
IV. TAX RATES	5
V. OBTAINING AN ALCOHOL BEVERAGE PERMIT	6
VI. FILING TAX RETURNS	8
VII. HOW TO AMEND A PRIOR RETURN	9
VIII. CLAIMING A REFUND.....	9
IX. RECORD KEEPING	10
X. INTEREST, FEES AND PENALTIES	10
XI. BEER PRODUCTION AND LIQUOR STATISTIC REPORTS	11
XII. BEVERAGE TAX EVASION	11
XIII. INDIVIDUALS BRINGING INTOXICATING LIQUOR INTO WISCONSIN.....	11
XIV. ASSISTANCE	11
Appendix A – Conversion Factors for Converting Case Sizes to Liters.....	12
Appendix B – Conversion Factors for Converting Gallons and Liters to Barrels.....	13

IMPORTANT CHANGE

2015 Act 55, revised the definition of "cider", effective January 1, 2016 to include any alcohol beverage that is obtained from the alcoholic fermentation of pears and that contains not less than 0.5% and not more than 7.0% alcohol by volume. As a result, effective 01/01/2016, pear cider is taxed at the same rate as apple cider, rather than the tax rate imposed on "wine" (1.71 cents/liter, rather than 6.605 cents/liter). The change does not affect the tax imposed on apple or pear cider containing more than 7.0% alcohol by volume.

CAUTION

The information in this publication reflects interpretations by the Wisconsin Department of Revenue of laws enacted by the Wisconsin legislature as of January 1, 2016. Laws enacted after this date, administrative rules, and court decisions may change the interpretations in this publication.

I. INTRODUCTION

This publication provides information concerning Wisconsin's alcohol beverage tax laws. It explains who needs an alcohol beverage permit, when returns are due, interest and penalties imposed on returns filed late or incorrectly, what records to keep, and other related topics.

IMPORTANT MESSAGE

Imported Alcohol Beverages – If you import alcohol beverages into Wisconsin from a foreign country, you are required to report the imported product on your Wisconsin beverage tax returns. The tax on imported product is payable by the permittee who is the "importer of record" with U.S. Customs and Border Protection (CBP). Imported product may be received in Wisconsin directly from a foreign country via the Milwaukee CBP office or shipped into Wisconsin from a CBP facility in another state by a bonded shipping service.

II. DEFINITIONS

In this publication, the following definitions apply:

- *Fermented Malt Beverage (Beer)* – Any beverage made by the alcohol fermentation in water of barley, malt, and hops, with or without grains and sugar, containing 0.5% or more of alcohol by volume. The term "beer" is used in this publication in place of "*fermented malt beverages*."
- *CBP* – U.S. Customs and Border Protection.
- *Cider* – Any beverage (except beer) obtained from the **fermentation of the juice of apples or pears** containing not less than 0.5% and not more than 7% alcohol by volume. Cider can be flavored, sparkling, or carbonated. Cider containing more than 7% alcohol by volume is taxed as wine.
- *Department* – means Wisconsin Department of Revenue.
- *Intoxicating liquors (Distilled spirits)* – Includes all ardent, spirituous, distilled or vinous liquors, liquids or compounds, whether medicated, proprietary, patented, or not, and by whatever name called, containing 0.5% or more of alcohol by volume (ABV), which are beverages, but does not include fermented malt beverages (beer).
- *Permittee* – A person who holds a beverage tax permit *issued* by the department.
- *Wine* – Products obtained from the normal alcohol fermentation of the juice or must of sound, ripe grapes, other fruits or other agricultural products, imitation wine, compounds sold as wine, vermouth, cider, perry, mead and sake, if such products contain not less than 0.5% nor more than 21% of alcohol by volume. For example, wine may be sold under the name of wine, perry, mead, vermouth, or sake. Wine includes cider containing more than 7% alcohol by volume.

III. IMPOSITION OF THE BEVERAGE TAXES

A. Liquor Taxes

Liquor taxes are paid by the following permittees registered with the department (see sec. 139.06(1)(b), Wis. Stats., unless noted otherwise:

1. A Wisconsin liquor wholesaler who imports liquor from a foreign country under CBP bond.
2. An out-of-state shipper who ships liquor into Wisconsin from other states.
3. A Wisconsin manufacturer, rectifier, or winery who produces or bottles liquor in Wisconsin.
4. A wine direct shipper who ships wine to individuals in Wisconsin (see sec. 139.035, Wis. Stats.).

Tax payments must be submitted with your monthly liquor tax returns [Form AB-130](#), *Wisconsin Distilled Spirits, Cider, and Wine Tax Return*; also see Part VI of this publication. A wine direct shipper's tax payments must be submitted with their quarterly liquor tax return.

B. Beer Tax

Beer tax is paid by the following beer permittees registered with the department (see sec. 139.05, Wis. Stats.):

1. Wisconsin breweries or brewpubs on all sales made in Wisconsin.
2. An out-of-state shipper who ships beer into Wisconsin from other states.
3. A Wisconsin wholesaler who imports beer into Wisconsin from a foreign country under a CBP bond.

Tax payments must be submitted with monthly beer tax returns [Form BT-100](#), *Wisconsin Brewery Fermented Malt Beverage Tax Return* for breweries and brewpubs, [Form BT-104](#), *Wisconsin Fermented Malt Beverage Tax Return* for out-of-state shippers

and for Wisconsin importers. Returns are due on or before the 15th day of the month following the month in which such beer is first sold or shipped into this state.

C. Exceptions To The Beverage Tax

Wisconsin beverage taxes are not imposed upon the following:

1. Liquor
 - a. Liquor shipped to other states or foreign countries.
 - b. Liquor sold to hospitals for medicinal purposes.
 - c. Liquor sold to industrial permittees for use in food items.
 - d. Wine sold or used for sacramental purposes.
 - e. Wine or cider produced for personal consumption and not offered for sale under the conditions listed:
 - The person who makes the wine or cider receives no compensation.
 - The wine or cider are not sold or offered for sale.
 - The total quantity of wine or cider made, in a calendar year, by the person and any other person living in the same household does not exceed 100 gallons if the household has one person of legal drinking age, or 200 gallons if the household has two or more persons of legal drinking age.
 - The wine or cider is consumed by the person who made it or by the person's family, neighbors, and friends at any private residence or other private location.
 - The wine or cider is produced at a business selling supplies and equipment for use by homebrewers or home winemakers.

- The wine or cider is made for educational purposes.

2. Beer

- a. Beer shipped to other states or foreign countries.
- b. Beer sold to industrial permittees for use in food items.
- c. Beer furnished by a brewer to employees without charge for consumption on brewery premises.
- d. Beer which contains less than 0.5% alcohol by volume.
- e. Beer produced for personal consumption and not offered for sale under the conditions listed:

- The person who makes the beer receives no compensation.
- The beer is not sold or offered for sale.
- The total quantity of beer made, in a calendar year, by the person and any other person living in the same household does not exceed 100 gallons if the household has one person of legal drinking age, or 200 gallons if the household has two or more persons of legal drinking age.
- The beer is consumed by the person who made it or by the person's family, neighbors, and friends at any private residence or other private location.
- The beer is produced at a business selling supplies and equipment for use by homebrewers or home winemakers.
- The beer is made for educational purposes.

IV. TAX RATES

A. Intoxicating Liquor

- 85.86¢ per liter, plus
- 2.906¢ per liter administrative fee

B. Wine - including cider that contains *more* than 7% alcohol by volume.

- Wine 14% or *less* of alcohol by volume, 6.605¢ per liter.
- Wine *more* than 14% but not more than 21% of alcohol by volume, 11.89¢ per liter.

C. Cider

- 7% or *less* of alcohol by volume is 1.71¢ per liter.
- *More* than 7% but not more than 14% of alcohol by volume is taxed at \$6.605¢ per liter.
- *More* than 14% but not more than 21% of alcohol by volume, 11.89¢ per liter.

D. Beer

- \$2.00 per 31-gallon barrel or approximately 0.006¢ on 12-ounces of beer.
- *Eligible producer tax credit* – A brewer who produces less than 300,000 barrels of beer per year is eligible for a tax credit of \$1.00 per barrel on the first 50,000 barrels subject to Wisconsin beer tax. When determining a brewer's total production, include all brands and labels of all production facilities, regardless where they are located.

E. Inventory (Floor) Taxes

- *Liquor Taxes* – A floor tax is imposed upon every manufacturer, rectifier, wholesaler and retailer in possession of any intoxicating liquor held for resale on which the liquor tax has already been paid when a liquor tax rate change becomes effective. The floor tax is the difference between the amount of liquor tax previously paid and the new liquor tax rate.
- *Beer Tax* – Currently there is no statutory authority to impose a floor tax on beer if the tax rate were to increase.

V. OBTAINING AN ALCOHOL BEVERAGE PERMIT

A. General

The alcohol beverage permits issued by the department and associated supplemental fees are summarized in Parts B and C. To request an alcohol beverage permit, you must submit a properly completed application to the department. The application is available on the department's website at: revenue.wi.gov, or you may contact the department's Excise Tax Unit at (608) 266-6701.

Caution: Do not confuse the permits issued by the department with the retail license required and issued by your local municipal clerk (see Part D. in this section).

You will also need to complete a Business Tax Registration (BTR) Application, to register your business with the department if you do not already hold a BTR Certificate. Application for a Business Tax Registration may be made by completing [Form BTR-101](#), *Application for Business Tax Registration*, and mailing it to the Department of Revenue. Keep a copy of the completed application for your records. You should already have a BTR Certificate if you hold a Wisconsin Seller's Permit, Use Tax Registration Certificate, Consumer's Use Tax Certificate or Employer Identification Number. There is a \$20 fee for a BTR Certificate, which is renewable every two years for \$10.

B. Liquor Permits And Supplemental Fees

The following **liquor permits** for intoxicating liquor, wine and cider are issued by the department. The required biennial supplemental fee is also noted.

1. Wisconsin Liquor Wholesaler – \$1,000
2. Wisconsin Manufacturer – \$1,000
3. Wisconsin Rectifier – \$1,000
4. Out-of-State Shipper – \$500
5. Wisconsin Winery – \$200 (includes apple or pear cider producers in Wisconsin)

6. Wine Direct Shipper - \$200
7. Wisconsin Public Warehouse – \$200
8. Wisconsin Limited Manufacturer – no fee
9. Industrial Wine – no fee
10. Industrial Alcohol – no fee
11. Sacramental Wine – no fee
12. Medicinal Alcohol – no fee
13. Salespersons (needed by each person who personally solicits orders in Wisconsin) – no fee

The department also issues the following **retail liquor permits**:

1. Sports Clubs – \$600
2. Vessels – \$600
3. Public Facilities and Airports – \$600

C. Beer Permits And Supplemental Fees

The following **beer permits** are issued by the department. The required biennial supplemental fee is also noted.

1. Wisconsin Breweries – no fee
2. Wisconsin Brewpub – no fee
3. Wisconsin Wholesalers and Importers – \$2,400
4. Out-of-State Shippers – no fee
5. Industrial Beer – no fee
6. Wisconsin Public Warehouse – \$200

The department also issues the following **retail beer permits**:

1. Sports Clubs – \$200
2. Vessels – \$200

D. Municipal License May Be Needed

Municipalities may enact additional regulations that affect your business. For example, you may be required to obtain a license from the municipality.

You should contact the clerk's office of the municipality (town, village, or city) in which you intend to do business to determine any additional local requirements.

Caution: A municipal license does not replace a permit required by the department. Nor does a municipal license allow you to engage in a wholesale activity or purchase untaxed product.

E. Additional Permit Information

- *Security* – You may be required to submit security guaranteeing your payment of the alcohol beverage tax. If security is required, your permit will not be issued until the security is received.

The amount of security required is twice the permittee's maximum monthly beverage tax, but not less than \$1,000 nor more than \$100,000.

Acceptable types of security include, but are not limited to, bonds, certificates of deposit, or cash.

- *Label Approval* – No alcohol beverage product may be shipped into or sold in Wisconsin until the federal government has approved the label which will appear on the product container. Do not submit copies of federal label approvals to the department, contact the U.S. Department of the Treasury Alcohol and Tobacco Tax and Trade Bureau (TTB) for a Certificate of Label Approval: [COLAs Online Access Request](#).
- *Display of Permit* – Each permit must be conspicuously displayed at the place of business for which issued.
- *Responsible for Actions of Liquor Salespersons* – All liquor permittees are responsible for the actions of their salespersons. A permit may be in jeopardy if any salesperson violates the liquor laws and regulations of this state.

- *Shipments into Wisconsin from Out-of-State Shippers* – All shipments of liquor or beer from another state to a liquor or beer wholesaler in Wisconsin must be unloaded at, and distributed from, the wholesaler's warehouse in Wisconsin. A wine direct shipper who holds a valid Wisconsin permit may ship wine to individuals within Wisconsin if they are of legal drinking age. An individual may only receive 108 liters of wine in a calendar year.
- *Confiscation of Alcohol Beverage Products* – The holder of an out-of-state liquor and/or beer shipper's permit may only ship alcohol beverage products to persons in Wisconsin authorized by the department to receive the products. Shipments to unauthorized persons may be confiscated by the department. Out-of-state shippers should call the department at (608) 266-6701 to confirm whether a person in Wisconsin is authorized to receive products.

Alcohol beverages found in Wisconsin on which the tax has not been paid may be confiscated. In addition, any alcohol beverage product possessed or sold under the wrong permit may result in confiscation of the product. Persons who have product confiscated by the department may also be subject to the tax on that product and to criminal prosecution.

- *Additional Location* – If you begin operations at another location other than the location covered by your permit, contact the department's Excise Tax Unit at (608) 266-6701 immediately to obtain a permit for the additional location.
- *Reporting Name/Address/Ownership Changes or Ceasing Operations* – You must notify the department in writing when your business changes its name, address, or ownership or when you cease operating in Wisconsin.

If you receive a different federal employer identification number (FEIN), you must file a new alcohol beverage permit application with the department and update your security.

VI. FILING TAX RETURNS

A. Who Must File Tax Returns

Most alcohol beverage permittees registered or required to be registered with the department must complete and file a return summarizing their transactions and computing any tax due.

Exceptions: The following alcohol beverage permit types do not have a filing requirement:

1. Wisconsin industrial wine
2. Wisconsin industrial alcohol
3. Sacramental wine
4. Medicinal alcohol
5. Wisconsin and out-of-state liquor salespersons
6. Wisconsin public warehouse
7. Sports club retail liquor and beer
8. Vessel retail liquor and beer
9. Public facility and airport retail liquor

Persons holding the above permits are either exempt from the beverage tax (1 through 4), do not actually own the products being sold (5 and 6), or only buy products on which the tax has already been paid (7, 8, and 9).

B. Due Date Of Returns

Returns are due by the 15th of the month following the month or quarter covered by the return. For example, a return for the month of September is due October 15.

A return must be filed even when there are no transactions or taxes to report for the period.

C. What Return to File - Do not submit invoices with your returns. The department will contact you if an invoice is needed.

1. Intoxicating Liquor Tax Returns

Persons holding a liquor permit who are required to file a beverage tax return must electronically file the [Form AB-130, Wisconsin Distilled Spirits, Cider, and Wine Tax Return](#), and applicable schedules.

Wine direct shippers must electronically file Form AB-130, and applicable schedules, on a quarterly basis.

Note: All alcohol beverages reportable on a liquor tax return must be expressed in liters. (See Appendix A for conversion factors.)

- **Brand and Type Schedule** – Permittees liable for paying the tax on intoxicating liquor must electronically submit with their monthly reports a schedule listing distilled spirits (by brand and type) shipped to Wisconsin during that month, [Form AB-132, Case Shipments of Distilled Spirits Wisconsin](#).
- **Out-of-State Shippers Holding More Than One Permit** with the department must electronically file a single monthly liquor tax return [Form AB-130, Wisconsin Distilled Spirits, Cider and Wine Tax Return and Instructions](#), reporting all liquor transactions on a consolidated basis. Shippers should notify the department of the location from which the consolidated return will be filed.

2. **Beer Tax Returns** - All beer reportable on Forms BT-100 and 104 must be expressed in barrels. (See Appendix B for conversion factors.)

- a. [Form BT-100, Wisconsin Brewery Fermented Malt Beverage Tax Return](#). This return, and applicable schedules, must be filed by all breweries and brewpubs holding a permit issued by the Wisconsin Department of Revenue.

- b. [Form BT-104](#), *Wisconsin Fermented Malt Beverage Tax Return*. This return, and applicable schedules, must be filed by all out-of-state shippers of beer and Wisconsin beer wholesalers holding a permit issued by the Wisconsin Department of Revenue.

3. Common Carrier Return

Common carriers that operate in Wisconsin (for example, trains, and airplanes), on which alcohol beverages are consumed, must file a quarterly return with the department and pay the tax on the beverages consumed in Wisconsin. Carriers are not required to obtain a permit from the department. The [Form AB-154](#), *Common Carrier Alcohol Beverage Tax Return*, is a combination return on which a common carrier reports all their alcohol beverage sales in Wisconsin and computes other alcohol beverage taxes due.

D. How To File Returns

- All intoxicating liquor, cider, wine and fermented malt beverage tax returns are required to be filed electronically. There are two electronic filing methods available:
- *My Tax Account* (MTA). Information on MTA can be found at tap.revenue.wi.gov.
- An approved xml file transmission. Information for liquor tax xml file transmission can be found at revenue.wi.gov/eserv/excise/index.html. Information on fermented malt beverage xml file transmission can be found at revenue.wi.gov/eserv/excise/efile.html

Call (608) 266-6701 if you have questions about preparing and e-filing any of these tax returns.

E. Electronic Funds Transfer

Taxes can be paid to the department by electronic funds transfer (EFT). Information about EFT can be obtained by calling (608) 264-9918 or online at revenue.wi.gov/faqs/pcs/eft.html.

Any unpaid taxes are subject to interest at the rate of 1.5% per month calculated from the due date of the return until the date paid.

F. Late-Filed Returns

Returns not timely filed are subject to:

1. A mandatory \$10 late-filing fee.
2. A penalty of 5% of the tax due for each month or fraction of a month the required return is not filed (not exceeding 25% of the tax due).

G. Revocation Of Permits

It is very important that you file your tax returns timely and pay any tax due. Permittees with poor filing and/or payment records may have their permit(s) revoked.

VII. HOW TO AMEND A PRIOR RETURN

All amended intoxicating liquor tax and fermented malt beverage tax reports and returns must be filed electronically with the department. If you are filing an amended liquor or fermented malt beverage tax return, you must file a true, corrected and complete return, including all previously reported unchanged transactions. Do not file a return that only reports the changes.

VIII. CLAIMING A REFUND

To claim a tax refund for:

- A. Beer and intoxicating liquor spoiled or unfit for consumption, file [Form AB-605](#), *Refund Claim for Beverage Tax*, with the department.
- B. Fermented malt beverage and intoxicating liquor shipped to wholesalers outside Wisconsin, file on your monthly return ([Form BT-100](#), [Form BT-104](#), or [Form AB-130](#)).
- C. Intoxicating liquor supplied to hospitals for medicinal purposes or to institutions of learning or museums for use other than as a beverage, file [Form AB-130](#), *Wisconsin Distilled Spirits, Cider, and Wine Tax Return*.

D. Wine sold by in-state Wisconsin wholesalers for sacramental purposes, file [Form AB-130](#), *Wisconsin Distilled Spirits, Cider, and Wine Tax Return*.

E. Fermented malt beverages sold to the Armed Forces, file [Form BT-612](#), *Refund Claim of Tax on Fermented Malt Beverages Sold to the Armed Forces of the United States*, plus invoices, with department.

File these forms electronically with the department at revenue.wi.gov, or you may contact us at (608) 266-6701.

IX. RECORD KEEPING

Keep a complete copy of your returns and all records used to prepare these returns for a minimum of four years. The records must enable you and the department to determine the correct amount of your tax liability.

These records include, but are not limited to:

- type and quantity of product manufactured,
- purchases and receipt records,
- inventory records,
- sales (taxable and exempt),
- shipments to permittees in other states, and
- product returned to the manufacturer as unsalable.

You are required to keep accurate records of all types of product on hand, and to take and record a physical inventory of each product on hand at each location at the close of business on the last day of every month. If you make nontaxable sales, you must maintain records of these sales, including the name and address of the purchaser, date of sale, amount of product sold, and statement that the tax was not included in the invoice price.

Your records must be kept a minimum of four years, the first two years on the premises described on your permit and in a manner easily accessible for review by department representatives.

Caution: When records are not maintained, Wisconsin law presumes that all products you purchase or receive are subject to tax without benefit of any deductions. Therefore, it is very important that you maintain sufficient records to show how you determined your tax liability. Call (608) 266-6701 if you have questions about what records to keep.

X. INTEREST, FEES AND PENALTIES

- *Incorrect Returns* – The following may be applied if you file an incorrect or incomplete tax return:
 1. Unpaid taxes bear interest at the rate of 12% per year or 18% per year once those taxes become delinquent.
 2. Refunded taxes bear interest at the rate of 3% per year.
 3. Negligence penalty of 25% of the additional tax due if there is negligence in filing a return.
 4. Fraud penalty of 50% of the tax due if there is intent to defeat or evade the tax.

When a return is filed late, the statutory late-filing fee, interest, and penalty will also be applied (see Section VI of this publication).

- *Delinquent Fee* – If you do not pay an amount due by its due date, the amount due may be subject to a delinquent tax collection fee. The fee is the greater of \$35 or 6.5% of the unpaid tax, interest, and penalties that become subject to the delinquent tax collection action.
- *Other Charges* – The following violations may result in additional charges:
 - Filing a false or fraudulent return or helping another person to do so with the intent to defeat or evade the tax.
 - Failing to keep the records required by the department.
 - Refusing to allow the examination or inspection of business premises and records.

- Displaying or using a permit known to be fictitious, canceled, revoked, or altered.

XI. BEER PRODUCTION AND LIQUOR STATISTIC REPORTS

Every month, the department compiles statistics of Wisconsin brewery production and beer shipments into Wisconsin, along with winery and intoxicating liquor statistical reports. By statute, these statistical reports are available to the public. The reports can be found at revenue.wi.gov/ise/excise.html.

XII. BEVERAGE TAX EVASION

Persons who wish to report suspected cases of beverage tax evasion may contact the department at (608) 266-6757.

XIII. INDIVIDUALS BRINGING INTOXICATING LIQUOR INTO WISCONSIN

Under sec. 139.03(5), Wis. Stats., with the following exceptions, no person may bring any liquor (distilled spirits and wine) into Wisconsin unless that person holds a valid liquor permit issued by this department:

1. Individuals who change their domicile and move to Wisconsin from another state or foreign country may bring intoxicating liquor into Wisconsin without a permit or payment of the Wisconsin liquor tax providing the liquor is shipped as part of their household goods.
2. Individuals who have been in a foreign country for at least 48 hours may bring into Wisconsin no more than 4 liters of liquor in sealed original containers without payment of the Wisconsin liquor tax. The liquor must be in that individual's immediate possession and may not be sent, shipped, or carried into Wisconsin in some other manner.
3. An active duty member of the military who has been out of the country for duty or training for at least 48 hours may bring into Wisconsin no more

than 16 liters of liquor in sealed original containers without payment of the Wisconsin liquor tax. The liquor must be in that individual's immediate possession and may not be sent, shipped, or carried into Wisconsin in some other manner.

These exceptions only apply to individuals, not a business. Any one who violates these provisions will have the liquor confiscated and may be subject to monetary penalties and possible imprisonment.

XIV. ASSISTANCE

- *Questions About Obtaining an Alcohol Beverage Permit from the Department* – Call (608) 266-6701, or email at DORExciseTaxpayerAssistance@revenue.wi.gov.

You can access the department's website 24 hours a day, 7 days a week at revenue.wi.gov. From this website you can:

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to commonly asked questions
- Email us for assistance

Physical Address

2135 Rimrock Road
Madison, WI 53713

Mailing Address

Excise Tax Section
Wisconsin Department of Revenue
PO Box 8900
Madison, WI 53708-8900

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: DORExciseTaxpayerAssistance@revenue.wi.gov

Appendix A

Conversion factors for converting case sizes to liters for your alcohol beverage tax return

Distilled Spirits			Wine		
No. of Bottles	Bottle Size	Liters Per Case	No. of Bottles	Bottle Size	Liters Per Case
6	1.75 liters	10.5 liters	4	4 liters	16.0 liters
12	1 liters	12.0 liters	4	3 liters	12.0 liters
12	750 milliliters	9.0 liters	6	1.5 liters	9.0 liters
24	500 milliliters	12.0 liters	12	1 liters	12.0 liters
24	375 milliliters	9.0 liters	12	750 milliliters	9.0 liters
48	200 milliliters	9.6 liters	24	500 milliliters	12.0 liters
48	100 milliliters	4.8 liters	24	375 milliliters	9.0 liters
120	50 milliliters	6.0 liters	48	187 milliliters	9.0 liters
			24	12 ounces	8.51715 liters

To convert gallons to liters multiply, by 3.7854

Appendix B

Conversion factors for converting gallons and liters to barrels for you monthly fermented malt beverage return

Barrels Size	Barrels	Ounces Per Bottle	No. of Bottles Per Case	Barrels Per Case
1/6 barrel	0.167	12	6	0.01815
1/4 barrel	0.250	12	12	0.03629
1/2 barrel	0.500	12	18	0.05443
31 gallons	1.000	12	24	0.07258
		40	12	0.12097

Ounces per bottle X number of bottles per case = ounces per case
 Ounces per case divided by 3968 = barrels per case

Gallons decimal equivalent = number of gallons X 0.032258

Liter decimal equivalent = number of gallons X 0.0085216

1 liter = 33.814 ounces

1 gallon = 128 ounces or 3.7854 liters

1 barrel = 3968 ounces or 117.374 liters