

Federal Excise Tax Calculator on Pure Ethanol

Pure ethyl alcohol for industrial use, may be purchased as tax-paid alcohol. Tax paid industrial alcohol may be purchased for non-beverage use without a federal permit or bond, by payment of the federal tax of \$13.34 per proof gallon (PG). Please note that packaging sold in metric units of measure (4 x 4 liters, 24 x 500mL's etc) must be taxed on calculations carried out to 6 decimals.

Example: 4 x 4 liters = 16 liters x 0.264172 L/Gal = 4.226752 wine gallons.

This rate is a reduction from the previous effective rate of \$13.50 that has changed as part of the Craft Beverage Modernization and Tax Reform Act that is effective until 12/31/19.

*Please note that the tax on your order will be calculated by taking the total proof gallons by line item quantity, multiplied by the tax rate:

i.e. 104.4 proof gallon drums of pure 190 proof; 30 drums on order = 104.4 x 30 = 3132.0 PG.
3132.0 PG x \$13.34 = \$41780.88

| Package Size | Proof | Wine Gallons | Proof Gallons | Excise Tax |
|---------------|-------|--------------|---------------|-------------|
| 24 x 1 Pints | 200 | 3.0 | 6.0 | \$80.040 |
| | 191 | 3.0 | 5.7 | \$76.038 |
| | 190 | 3.0 | 5.7 | \$76.038 |
| | 140 | 3.0 | 4.2 | \$56.028 |
| 4 x 1 Gallons | 200 | 4.0 | 8.0 | \$106.720 |
| | 191 | 4.0 | 7.6 | \$101.384 |
| | 190 | 4.0 | 7.6 | \$101.384 |
| | 140 | 4.0 | 5.6 | \$74.704 |
| | 40 | 4.0 | 1.6 | \$21.344 |
| 4 x 4 Liters | 200 | 4.226752 | 8.5 | \$112.770 |
| | 191 | 4.226752 | 8.1 | \$107.695 |
| | 190 | 4.226752 | 8.0 | \$107.131 |
| | 140 | 4.226752 | 5.9 | \$78.939 |
| | 40 | 4.226752 | 1.7 | \$22.554 |
| Pails | 200 | 5.0 | 10.0 | \$133.400 |
| | 191 | 5.0 | 9.6 | \$128.064 |
| | 190 | 5.0 | 9.5 | \$126.730 |
| | 140 | 5.0 | 7.0 | \$93.380 |
| | 40 | 5.0 | 2.0 | \$26.680 |
| Drums | 200 | 55.0 | 110.0 | \$1,467.400 |
| | 191 | 55.0 | 105.0 | \$1,400.700 |
| | 190 | 55.0 | 104.4 | \$1,392.696 |
| | 140 | 55.0 | 77.0 | \$1,027.180 |
| | 40 | 55.0 | 22.0 | \$293.480 |
| Totes | 200 | 270.0 | 540.0 | \$7,203.600 |
| | 270.0 | 55.0 | 515.7 | \$6,879.438 |
| | 190 | 270.0 | 513.0 | \$6,843.420 |
| | 140 | 270.0 | 378.0 | \$5,042.520 |
| | 40 | 270.0 | 108.0 | \$1,440.720 |