

Use the following tables and information to convert metric container sizes to U.S. gallons when computing taxable quantities of distilled spirits and wine.

DISTILLED SPIRITS

Authorized Standard of Fill Container (other than cans) Sizes

Container size	Equivalent fluid ounces	Containers per case	Liters per case	U.S. Gallons per case
1.8 liters	60.9 Fl. Oz.	6	10.8	2.853058
1.75 liters	59.2 Fl. Oz.	6	10.5	2.773806
1.00 liters	33.8 Fl. Oz.	12	12	3.170064
900 milliliters	30.4 Fl. Oz.	12	10.8	2.853058
750 milliliters	25.4 Fl. Oz.	12	9	2.377548
720 milliliters	24.3 Fl. Oz.	12	8.64	2.282446
700 milliliters	23.7 Fl. Oz.	12	8.4	2.219045
375 milliliters	12.7 Fl. Oz.	24	9	2.377548
200 milliliters	6.8 Fl. Oz.	48	9.6	2.536051
100 milliliters	3.4 Fl. Oz.	60	6	1.585032
50 milliliters	1.7 Fl. Oz.	120	6	1.585032

Authorized Standard of Fill Container Size for Cans Only

Container size	Equivalent fluid ounces	Containers per case	Liters per case	U.S. Gallons per case
355 milliliters	12 Fl. Oz.	24	8.52	2.250001
200 milliliters	6.8 Fl. Oz.	48	9.6	2.536051
100 milliliters	3.4 Fl. Oz.	60	6	1.585032
50 milliliters	1.7 Fl. Oz.	120	6	1.585032

WINE

Authorized Standard of Fill Container Sizes

Container size	Equivalent fluid ounces	Containers per case	Liters per case	U.S. Gallons per case
3 liters	101 Fl. Oz.	4	12	3.17004
1.5 liters	50.7 Fl. Oz.	6	9	2.37753
1.00 liters	33.8 Fl. Oz.	12	12	3.17004
750 milliliters	25.4 Fl. Oz.	12	9	2.37753
500 milliliters	16.9 Fl. Oz.	24	12	3.17004
375 milliliters	12.7 Fl. Oz.	24	9	2.37753
355 milliliters	12.0 Fl. Oz.	24	8.52	2.25073
250 milliliters	8.5 Fl. Oz.	48	12	3.17004
200 milliliters	6.8 Fl. Oz.	48	9.6	2.53603
187 milliliters	6.3 Fl. Oz.	48	8.98	2.37119
100 milliliters	3.4 Fl. Oz.	60	6	1.58502
50 milliliters	1.7 Fl. Oz.	120	6	1.58502

Official Conversion Factor: 1 Liter = 0.26417 U.S. Gallon.

Equivalent gallonage may be determined by multiplying total liters by a conversion factor of 0.26417 gallons per liter (which is rounded to the fifth decimal).

SOURCE: THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)