

**Alcohol & Tobacco Semi-monthly Tax Return Due Dates
for Revenue Producing Plants
CALENDAR YEAR 2014**

Serial Number	Return Period	Due Date
1	January 1-15, 2014	January 29, 2014
2	January 16-31	February 14
3	February 1-15	February 28
4	February 16-28	March 14
5	March 1-15	March 28
6	March 16-31	April 14
7	April 1-15	April 29
8	April 16-30	May 14
9	May 1-15	May 29
10	May 16-31	June 13
11	June 1-15	June 27
12	June 16-30	July 14
13	July 1-15	July 29
14	July 16-31	August 14
15	August 1-15	August 29
16	August 16-31	September 12
17	September 1-15	September 29
18	September 16-25	September 29 Non-EFT*
18	September 16-26	September 29 EFT*
19	September 26-30	October 14 Non-EFT*
19	September 27-30	October 14 EFT*
20	October 1-15	October 29
21	October 16-31	November 14
22	November 1-15	November 28
23	November 16-30	December 12
24	December 1-15	December 29
25	December 16-31	January 14, 2015

*Tax return periods listed in the last part of September are the result of the Uruguay Round Agreements Act. This law changed the tax return due dates for both electronic fund transfer taxpayers (EFT) and those who pay by check or money order (Non-EFT) for the month of September. Please refer to Industry Circular No. 95-4, dated July 21, 1995, for additional information.

This list takes into account all federal holidays. In the event that the due date, as indicated in this schedule, falls on a statewide legal holiday in the state where the return is required to be filed, the due date is the immediately preceding date which is not a Saturday, Sunday or legal holiday for Non-EFT payers.

Statewide legal holidays would not advance the due date of EFT tax returns and payments as long as the Federal Reserve Bank of New York City remains open and accepts electronic fund transfer payments.

For Pay.gov payments: Your ACH payment must be completed no later than 4:00 PM Eastern Time one business day prior to the due date.

**Alcohol & Tobacco Quarterly Tax Return Due Dates
for Revenue Producing Plants
CALENDAR YEAR 2014**

Public Law 109-59 amended 26 USC 5061 to allow proprietors of distilled spirits plants, bonded wineries, bonded wine cellars and breweries who were liable for not more than \$50,000 distilled spirits, wine or beer excise tax in the previous calendar year, and who reasonably expect to be liable for not more than \$50,000 in such taxes in the current year to file tax returns on a quarterly basis.

Serial Number	Return Period	Due Date
1	January 1 – March 31, 2014	April 14, 2014
2	April 1 – June 30, 2014	July 14, 2014
3	July 1 – September 30, 2014	October 14, 2014
4	October 1 – December 31, 2014	January 14, 2015

NOTE: Be sure that bond coverage is sufficient before you elect to file returns on a quarterly basis. Refer to guidance posted on our web site at www.ttb.gov concerning how to qualify for quarterly filing or call us at 1-877-882-3277.

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