

**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.

<b>Serial Number</b>	<b>Return Period</b>	<b>Due Date</b>
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](http://www.ttb.gov) concerning how to qualify for quarterly filing or call us at 1-877-882-3277.

The above list takes into account all federal holidays.

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.