



**DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**

8002 Federal Office Building
550 Main Street
Cincinnati, Ohio 45202
August 18, 2010

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**AMENDED: 2010 SCHEDULE OF DUE DATES FOR
FEDERAL FIREARMS AND AMMUNITION EXCISE TAX**

TO:

All Federal Firearms and Ammunition Excise Taxpayers

PURPOSE:

This notice provides schedules of the due dates for filing calendar year 2010 deposits and returns for Federal Firearms and Ammunition Excise Tax (see attached listings).

AMENDMENT:

The Firearms Excise Tax Improvement Act of 2010 was signed into law on August 16, 2010. This law amends the Internal Revenue Code of 1986 so that firearms and ammunition excise tax (FAET) payments that were otherwise required to be made by semimonthly deposit will be due and payable on the date of filing of the quarterly FAET tax returns.

Taxpayers must continue to make deposits through tax period **08/01/2010 – 08/15/2010**, due **08/24/2010**.

FILING REQUIREMENTS:

All taxpayers should mail excise tax deposits and returns (with proper remittance) to the following address:

Alcohol & Tobacco Tax & Trade Bureau
Excise Tax
P. O. Box 979055
St. Louis, MO 63197-9000

QUESTIONS:

If you have any questions concerning this matter, please contact the Firearms and Ammunition Excise Tax (FAET) Unit at the Alcohol and Tobacco Tax and Trade Bureau's National Revenue Center (NRC), 8002 Federal Office Building, 550 Main Street, Cincinnati, Ohio 45202-5215. The telephone number of the FAET Group is 513-684-3817 or toll free 877-882-3277.

/s/

Thurla F. Skora
Acting Director, National Revenue Center

Attachments

2010 FIREARMS & AMMUNITION EXCISE TAX RETURN & DEPOSIT DUE DATES

QUARTERLY TAX RETURN DUE DATES

*(Use this schedule unless otherwise
instructed by TTB)*

TAX RETURN PERIOD	DUE DATE*
01/01/10 – 03/31/10	04/30/10
04/01/10 – 06/30/10	08/02/10
07/01/10 – 09/30/10	11/01/10
10/01/10 – 12/31/10	01/31/11

SEMI-MONTHLY DEPOSIT DUE DATES

DEPOSIT PERIOD	DUE DATE*
01/01/10 – 01/15/10	01/25/10
01/16/10 – 01/31/10	02/09/10
02/01/10 – 02/15/10	02/24/10
02/16/10 – 02/28/10	03/09/10
03/01/10 – 03/15/10	03/24/10
03/16/10 – 03/31/10	04/09/10
04/01/10 – 04/15/10	04/26/10
04/16/10 – 04/30/10	05/10/10
05/01/10 – 05/15/10	05/24/10
05/16/10 – 05/31/10	06/09/10
06/01/10 – 06/15/10	06/24/10
06/16/10 – 06/30/10	07/09/10
07/01/10 – 07/15/10	07/26/10
07/16/10 – 07/31/10	08/09/10
08/01/10 – 08/15/10	08/24/10
08/16/10 – 08/31/10	No Deposit
09/01/10 – 09/15/10	No Deposit
09/16/10 – 09/25/10	No Deposit
09/26/10 – 09/30/10	No Deposit
10/01/10 – 10/15/10	No Deposit
10/16/10 – 10/31/10	No Deposit
11/01/10 – 11/15/10	No Deposit
11/16/10 – 11/30/10	No Deposit
12/01/10 – 12/15/10	No Deposit
12/16/10 – 12/31/10	No Deposit

Note: Taxpayers are no longer required to make deposits after the deposit made on August 24, 2010.

FOR TAXPAYERS REQUIRED TO FILE SEMI-MONTHLY TAX RETURNS

TAX RETURN PERIOD	DUE DATE*
01/01/10 – 01/15/10	01/25/10
01/16/10 – 01/31/10	02/10/10
02/01/10 – 02/15/10	02/25/10
02/16/10 – 02/29/10	03/10/10
03/01/10 – 03/15/10	03/25/10
03/16/10 – 03/31/10	04/12/10
04/01/10 – 04/15/10	04/26/10
04/16/10 – 04/30/10	05/10/10
05/01/10 – 10/15/10	05/25/10
05/16/10 – 10/31/10	06/10/10
06/01/10 – 06/15/10	06/25/10
06/16/10 – 06/30/10	07/12/10
07/01/10 – 07/15/10	07/26/10
07/16/10 – 07/31/10	08/10/10
08/01/10 – 08/15/10	08/25/10
08/16/10 – 08/31/10	09/10/10
09/01/10 – 09/15/10	09/27/10
09/16/10 – 09/30/10	10/12/10
10/01/10 – 10/15/10	10/25/10
10/16/10 – 10/31/10	11/10/10
11/01/10 – 11/15/10	11/26/10
11/16/10 – 11/30/10	12/10/10
12/01/10 – 12/15/10	12/27/10
12/16/10 – 12/31/10	01/11/11

FOR TAXPAYERS REQUIRED TO FILE MONTHLY TAX RETURNS

TAX RETURN PERIOD	DUE DATE*
01/01/10 – 01/31/10	02/16/10
02/01/10 – 02/29/10	03/15/10
03/01/10 – 03/31/10	04/15/10
04/01/10 – 04/30/10	05/17/10
05/01/10 – 05/31/10	06/15/10
06/01/10 – 06/30/10	07/15/10
07/01/10 – 07/31/10	08/16/10
08/01/10 – 08/31/10	09/15/10
09/01/10 – 09/30/10	10/15/10
10/01/10 – 10/31/10	11/15/10
11/01/10 – 11/30/10	12/15/10
12/01/10 – 12/31/10	01/18/11

* The above takes into consideration Saturdays, Sundays and legal holidays.