

**Alcohol & Tobacco Due Dates
for Quarterly Tax Returns
for Revenue Producing Plants
Calendar Year 2012**

| Serial Number | Return Period | Due Date |
|---------------|-------------------------------|------------------|
| 1 | January 1 – March 31, 2012 | April 13, 2012 |
| 2 | April 1 – June 30, 2012 | July 13, 2012 |
| 3 | July 1 – September 30, 2012 | October 12, 2012 |
| 4 | October 1 – December 31, 2012 | January 14, 2013 |

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.

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.

The above 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.