U.S. DEPARTMENT OF THE TREASURY

Treasury Delays Tax and Reporting Due Dates for Alcohol, Tobacco, Firearms and Ammunition Businesses Hit by COVID-19

March 31, 2020

WASHINGTON – The Treasury Department is delaying tax payment due dates for wine, beer, distilled spirits, tobacco products, firearms, and ammunition excise taxes, to provide flexibility for businesses that have been negatively affected by COVID-19.

"Many businesses regulated by the Alcohol and Tobacco Tax and Trade Bureau (TTB) have been adversely impacted by the COVID-19," said Secretary Steven T. Mnuchin. "To assist these businesses during this challenging period, Treasury is postponing several filing and payment due dates for 90 days."

The postponement of due dates applies to any tax payment or operational report with an original due date falling on or after March 1, 2020, through July 1, 2020. Interest and penalties will not apply when payments are made within 90 days of the original due date. TTB will revaluate the terms of this immediate relief as circumstances warrant.

Treasury recognizes that the operations of many of TTB's regulated industry members may be impacted by COVID-19 in a variety of ways. We will consider applications on a case-by-case basis for the use of alternate methods and procedures that help the affected industry members to resume or continue their operations. Businesses requesting emergency variations from regulatory requirements can do so through this online contact form.

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