

SPECIAL TAX INFORMATION SHEET

Special (Occupational) Taxes are due annually by July 1 from any operation where distilled spirits, beer, and wine are sold. The amount of the tax depends upon many factors, i.e., type of activity, either retail or wholesale, number of locations, etc. When it is disclosed that these taxes have not been paid or were paid late, then certain penalties and interest are incurred.

Money from these taxes goes to the General Fund of the U.S. Treasury. The tax rates are set by Congress and written into the section of Federal Law called the Internal Revenue Code.

The Alcohol and Tobacco Tax and Trade Bureau (TTB), is an agency of the United States Department of the Treasury. It has responsibilities for the regulation of the alcohol, tobacco industries and for the collection of the federal taxes imposed on regulated products, including excise tax collected on firearms and ammunition. There has been a federal tax on beverage alcohol products since 1791, and an occupational tax for more than 100 years.

TTB has only been in existence as an agency since 2003. Before that, we were Bureau of Alcohol Tobacco and Firearms. The Bureau of Alcohol, Tobacco and Firearms split into two agencies due to the Homeland Security Act, ATF went to the Department of Justice and The Alcohol and Tobacco Tax and Trade Bureau (TTB), remained in the U.S. Department of the Treasury. The taxes were collected by the Internal Revenue Service until 1987, and even earlier federal officers belonging to other branches of the US Government enforced these taxes.

Please realize that the Alcohol and Tobacco Tax and Trade Bureau does try in many ways to inform retail liquor dealers of these special tax requirements. For instance, notices are published in trade journals, mass mailings have been made, and investigators sometimes visit the premises. Some states have notices in their liquor license application forms, alerting dealers to the existence of this tax.

Renewal notices for the tax year, which begins July 1st will be mailed around May through June each year. The return with proper remittance is due on or before July 1. Please remember that it is your responsibility to obtain this form. If you do not receive a renewal notice, you should contact your local TTB office or call this office at 1-800-937-8864 or locally at (513) 684-2979 between the hours of 8:00 AM – 5:00 PM Eastern Time, or write to us at 550 Main Street, Suite 8002, Cincinnati, Ohio 45202. You may also visit our website at www.ttb.gov or email us at ttbtaxstamp@ttb.treas.gov .