



DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

8002 Federal Office Building  
550 Main Street  
Cincinnati, Ohio 45202  
November 4, 2004

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**2005 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 2005 deposits and returns for Federal Firearms and Ammunition Excise Tax (see attached listings). These schedules include the accelerated payments due for the month of September.

**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 360804  
Pittsburgh, PA 15251-6804

**QUESTIONS:**

If you have any questions concerning this matter, please contact the Firearms and Ammunition Excise Tax (FRET) 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. The telephone number of the FAST Unit is 513-684-3817 or toll free 877-882-3277.

Roger L. Bowling  
Director, National Revenue Center

Attachments

**2005 FIREARMS & AMMUNITION EXCISE TAX  
RETURN & DEPOSIT DUE DATES**

**QUARTERLY TAX RETURN DUE DATES**

<b><u>TAX RETURN PERIOD</u></b>	<b><u>DUE DATE*</u></b>
01/01/05 - 03/31/05	05/02/05
04/01/05 - 06/30/05	08/01/05
07/01/05 - 09/30/05	10/31/05
10/01/05 - 12/31/05	01/31/06

**DEPOSIT DUE DATES**

<b><u>DEPOSIT PERIOD</u></b>	<b><u>DUE DATE*</u></b>
01/01/05 - 01/15/05	01/24/05
01/16/05 - 01/31/05	02/09/05
02/01/05 - 02/15/05	02/24/05
02/16/05 - 02/28/05	03/09/05
03/01/05 - 03/15/05	03/24/05
03/16/05 - 03/31/05	04/11/05
04/01/05 - 04/15/05	04/25/05
04/16/05 - 04/30/05	05/09/05
05/01/05 - 05/15/05	05/24/05
05/16/05 - 05/31/05	06/09/05
06/01/05 - 06/15/05	06/24/05
06/16/05 - 06/30/05	07/11/05
07/01/05 - 07/15/05	07/25/05
07/16/05 - 07/31/05	08/09/05
08/01/05 - 08/15/05	08/24/05
08/16/05 - 08/31/05	09/09/05
09/01/05 - 09/15/05	09/24/05
09/16/05 - 09/25/05	09/28/05
09/26/05 - 09/30/05	10/11/05
10/01/05 - 10/15/05	10/24/05
10/16/05 - 10/31/05	11/09/05
11/01/05 - 11/15/05	11/25/05
11/16/05 - 11/30/05	12/09/05
12/01/05 - 12/15/05	12/26/05
12/16/05 - 12/31/05	01/09/06

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

**2005 FIREARMS & AMMUNITION EXCISE TAX RETURN DUE  
DATES FOR THOSE TAXPAYERS REQUIRED TO FILE  
SEMI-MONTHLY TAX RETURNS**

<b><u>TAX RETURN PERIOD</u></b>	<b><u>DUE DATE*</u></b>
01/01/05 - 01/15/05	01/25/05
01/16/05 - 01/31/05	02/10/05
02/01/05 - 02/15/05	02/25/05
02/16/05 - 02/29/05	03/10/05
03/01/05 - 03/15/05	03/25/05
03/16/05 - 03/31/05	04/11/05
04/01/05 - 04/15/05	04/25/05
04/16/05 - 04/30/05	05/10/05
05/01/05 - 05/15/05	05/25/05
05/16/05 - 05/31/05	06/10/05
06/01/05 - 06/15/05	06/27/05
06/16/05 -- 06/30/05	07/11/05
07/01/05 - 07/15/05	07/25/05
07/16/05 - 07/31/05	08/10/05
08/01/05 - 08/15/05	08/25/05
08/16/05 - 08/31/05	09/12/05
09/01/05 - 09/15/05	09/26/05
09/16/05 - 09/25/05	09/28/05
09/26/05 - 09/30/05	10/11/05
10/01/05 - 10/15/05	10/25/05
10/16/05 - 10/31/05	11/10/05
11/01/05 - 11/15/05	11/25/05
11/16/05 - 11/30/05	12/12/05
12/01/05 - 12/15/05	12/27/05
12/16/05 - 12/31/05	01/10/06

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

**2005 FIREARMS & AMMUNITION EXCISE TAX DUE DATES  
FOR THOSE TAXPAYERS REQUIRED TO FILE  
MONTHLY TAX RETURNS**

<b><u>TAX RETURN PERIOD</u></b>	<b><u>DUE DATE*</u></b>
01/01/05 - 01/31/05	02/15/05
02/01/05 - 02/29/05	03/15/05
03/01/05 - 03/31/05	04/15/05
04/01/05 - 04/30/05	05/16/05
05/01/05 - 05/31/05	06/15/05
06/01/05 - 06/30/05	07/15/05
07/01/05 - 07/31/05	08/15/05
08/01/05 - 08/31/05	09/15/05
09/01/05 - 09/30/05	10/17/05
10/01/05 - 10/31/05	11/15/05
11/01/05 - 11/30/05	12/15/05
12/01/05 - 12/31/05	01/17/06

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