



8002 Federal Office Building  
550 Main Street  
Cincinnati, Ohio 45202-5215  
November 29, 2010

5020300:CLO  
5633

**2011 SCHEDULE OF DUE DATES FOR  
FEDERAL FIREARMS AND AMMUNITION EXCISE TAX (FAET)**

**TO:**

All Federal Firearms and Ammunition Excise Taxpayers

**PURPOSE:**

This notice provides the schedule of the due dates for filing calendar year 2011 returns for Federal Firearms and Ammunition Excise Tax (see attached listing).

**FILING REQUIREMENTS:**

The Firearms Excise Tax Improvement Act of 2010 (Act), Public Law 111-237, was signed into law on August 16, 2010. This law amended subsection (d) of section 6302 of the Internal Revenue Code so that firearms and ammunition excise taxes imposed under section 4181 shall be due and payable on the date for filing the return for such taxes. This Act effectively eliminated the semimonthly deposit requirement for firearms and ammunition excise taxpayers.

All taxpayers should mail TTB Forms 5300.26, Federal Firearms and Ammunition Excise Tax 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) Group 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/

Kevin J. Boland  
Director, National Revenue Center

Attachment

**2011 FIREARMS & AMMUNITION EXCISE TAX  
(FAET) RETURN DUE DATES**

**QUARTERLY TAX RETURN DUE DATES**

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

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