



DEPARTMENT OF THE TREASURY  
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

# Did You Know...

**YOU MAY OWE A FEDERAL SPECIAL TAX IF YOUR  
OCCUPATION ALLOWS YOU TO SELL BEER, WINE OR LIQUOR?  
BEFORE YOU SELL OR OFFER FOR SALE ANY BEER, WINE, OR LIQUOR YOU MUST FILE AN INITIAL  
REGISTRATION AND RETURN & PAY SPECIAL TAX - AND FILE/PAY AGAIN EACH YEAR BY JULY 1**

If you are in an occupation that allows you to sell any type of beverage alcohol products you must pay an annual special tax for each business location from which you are making sales. Beverage alcohol includes malt beverages, 3.2 beer, wine or beer coolers, whiskey and mixed drinks. It includes beverages packaged in all types of containers such as: cans, bottles, cases, by the glass, by the pitcher, by the carafe. The tax applies to all types of sales such as: retail, wholesale, package sales, by the drink sales, on site consumption and off site consumption.

Those businesses that have paid in the past should receive a preprinted renewal form(s) by mid-June. If you do not receive the form(s) please call The National Revenue Center for assistance.

If you have never paid the special tax you should immediately call The National Revenue Center for assistance. Failure to timely file and pay the tax could result in costly penalties and interest.

ANNUAL TAX RATE IS \$250 FOR RETAILERS & \$500 FOR WHOLESALERS AT EACH BUSINESS LOCATION

For detailed information and taxpayer assistance, contact The National Revenue Center (NRC) at  
(513) 684-2979 / Toll Free 1-800-937-8864

(Please call between 8:30 am and 4:30 pm, Eastern Time)

OR WRITE TO:

ATF National Revenue Center, 550 Main Street, Cincinnati, OH 45202