



# TaxNewsFlash

United States



No. 2020-184  
April 1, 2020

## Postponed payment, reporting date for TTB excise taxes (COVID-19)

The U.S. Treasury Department announced March 31, 2020, that the date for paying excises taxes for wine, beer, distilled spirits, tobacco products, firearms, and ammunition—excises taxes administered by the Treasury Department's Alcohol and Tobacco Tax and Trade Bureau (TTB)—has been delayed for 90 days in response to the coronavirus (COVID-19) pandemic.

As noted in a [Treasury Department release](#), the postponed due date applies to tax payments, tax returns, claims, operational reports, and other submissions related to TTB excise taxes 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.

According to the release, TTB will re-evaluate the terms of this immediate relief as circumstances warrant.

Treasury also reported it 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." Treasury has provided an [online contact form](#) that can be used to request emergency variations from regulatory requirements and an [online claim submission form](#) to process claims for refund and drawbacks.

Read a related release: [TTB Industry Circular 2020-2](#)

For more information, contact a tax professional with KPMG's Excise Tax Practice group:

Taylor Cortright | +1 (202) 533 6188 | [tcortright@kpmg.com](mailto:tcortright@kpmg.com)

The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to be applied to any specific reader's particular set of facts. Although we endeavor to provide

accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)