



Using Pay.gov To Submit Alcohol and Tobacco Excise Tax Returns, Tax Payments, and Operational Reports

To: Distilled Spirits Plants, Breweries, Wineries, Tobacco Manufacturers, and Others in the Alcohol and Tobacco Production and Storage Industries.

What is the purpose of this circular?

In this circular, the Alcohol and Tobacco Tax and Trade Bureau (TTB) announces that alcohol and tobacco industry members may now electronically file Federal excise tax returns and payments through the Financial Management Service's (FMS) "Pay.gov" system. Industry members may also file certain industry operational reports through the Pay.gov system using electronic forms and signatures as described in [Title 27 CFR, Part 73, Electronic Signatures; Electronic Submission of Forms.](#)

What forms can you file through the Pay.gov system?

Through Pay.gov you can electronically create and submit the following forms:

- TTB F 5000.24, Excise Tax Return (Alcohol and Tobacco) and payments;
- TTB F 5210.5, Report—Manufacturer of Tobacco Products or Cigarette Papers and Tubes;
- TTB F 5130.9, Brewer's Report of Operations;
- TTB F 5130.26, Brewpub Report of Operations;
- TTB F 5120.17, Report of Wine Premises Operations; and
- TTB F 5110.11, Monthly Report of Storage Operations.

In the future, we will make operational reports for other regulated industries available through the Pay.gov system.

How will the Pay.gov system accept payments?

Pay.gov users will submit payments electronically to the Federal Reserve Bank via the automated clearinghouse (ACH) and the Federal Reserve's Fedwire funds transfer system (Fedwire).

ACH is an electronic payments network that enables the processing of debit and credit payments between financial institutions. Users input transactions into the Pay.gov system using account number and routing number information.

Fedwire is a high-speed, real-time electronic funds transfer payment mechanism that links commercial banks with the Federal Reserve Bank. With Fedwire, you ask your bank to send the payment (it is sent by a data transfer) to the appropriate Federal Reserve Bank.

For more information, please see the Federal Reserve Payment Systems Web site at <http://www.federalreserve.gov/paymentsys.htm> and TTB Procedure 91-1, Payment of Tax by Electronic Fund Transfer, at <http://www.ttb.gov/epayment/procedure91-1.htm>.

How can I be assured that my Pay.gov excise tax payment is received to avoid penalties and interest for late filing and payment?

Your Pay.gov payment must be received by the established due date outlined in the following Alcohol and Tobacco Due Dates chart:

Semi-monthly Tax Return & Payment Due Dates for 2004

Period	2004 Return Period	Due Date
1	January 1-15	January 29
2	January 16-31	February 13
3	February 1-15	February 27
4	February 16-29	March 12
5	March 1-15	March 29
6	March 16-31	April 14
7	April 1-15	April 29
8	April 16-30	May 14
9	May 1-15	May 28
10	May 16-31	June 14
11	June 1-15	June 29
12	June 16-30	July 14
13	July 1-15	July 29
14	July 16-31	August 13
15	August 1-15	August 27
16	August 16-31	September 14
17	September 1-15	September 29
18	September 16-25	September 28 – Non-EFT*
18	September 16-26	September 29 – EFT*
19	September 26-30	October 14 – Non EFT*

19	September 27-30	October 14 – EFT*
20	October 1-15	October 29
21	October 16-31	November 12
22	November 1-15	November 29
23	November 16-30	December 14
24	December 1-15	December 29
25	December 16-31	January 14, 2005

Please Note: The above chart takes all Federal holidays into account. Under the law, State legal holidays in the State where we require you to send your excise tax payments may affect the above due dates. State legal holidays in the State where your business is headquartered DO NOT change the above due dates.

- *For Non-EFT payers:* In the event that the due date indicated in this schedule falls on a legal State holiday in the State where we require you to make your excise tax payments, the due date is the immediately preceding date that is not a Saturday, Sunday, or legal holiday.
- *For EFT payers:* New York State legal holidays do not advance the due date of EFT tax returns and payments as long as the Federal Reserve Bank of New York City remains open and accepts electronic fund transfer payments. If the Federal Reserve Bank of New York City is closed in observance of a New York State holiday, your EFT tax return and payment are due the preceding day the Federal Reserve Bank of New York City is open.

* Tax return periods listed for the last half of September are the result of the Uruguay Round Agreements Act, which was effective January 1, 1995. The law changed the tax return due dates for both electronic fund transfer taxpayers (EFT) and those who pay by check or money order (Non-EFT) for the month of September. Please refer to Industry Circular No. 95-4, dated July 21, 1995, for additional information.

You must submit your return and payment through Pay.gov no later than 4:00 p.m. Eastern Time one business day prior to the due date. Payment is considered received the date funds are withdrawn from your bank account, not from the date of your Pay.gov submission.

For additional information please refer to page 9 of the Pay.gov User Guide located at: http://www.ttb.gov/epayment/excise_tax_guide.pdf.

How do I begin using the Pay.gov system?

You will need to obtain a User ID and password by filling out the Pay.gov User Agreement at http://www.ttb.gov/epayment/user_agreement.pdf. Print out the completed form and mail it to:

Alcohol and Tobacco Tax and Trade Bureau
Attn: Pay.gov
550 Main Street - Room 8002
Cincinnati, OH 45202

We will verify the User Agreement to ensure you have either "Signature Authority" or "Power of Attorney" for the company. Then we will issue you a User ID via e-mail. Shortly after you receive your User ID, the system administrator will telephone you with your initial password. With your ID and password, you then connect via the TTB web site at <http://www.ttb.gov/epayment.htm>.

For assistance in completing the User Agreement or questions about Pay.gov, please contact us. You can access the system via the TTB web site at <http://www.ttb.gov/epayment.htm>. You may also obtain information and help at these addresses:

- By mail: Alcohol and Tobacco Tax and Trade Bureau
Attn: Pay.gov
550 Main Street - Room 8002
Cincinnati, OH 45202
- By Telephone: 1-877-TTB-FAQS (882-3277).
- By e-mail: Pay.gov@ttb.treas.gov.

A handwritten signature in black ink, reading "A. J. Libertucci". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Arthur J. Libertucci
Administrator
Alcohol and Tobacco Tax and Trade Bureau