



Department of the Treasury

Alcohol and Tobacco Tax and Trade Bureau



# Announcement

**May 17, 2011**

## **Waiver of Excise Tax Penalties for Businesses Affected by Recent Disasters**

TTB recognizes that the devastation caused by severe storms, tornadoes, straight-line winds or flooding, may have affected the operations of certain taxpayers. As a result, those taxpayers may not be able to timely file or timely make payment or deposit of excise taxes administered and enforced by the Alcohol and Tobacco Tax and Trade Bureau (TTB) as required under the Internal Revenue Code.

In light of this, TTB will consider waiving late filing, payment or deposit penalties on a case-by-case basis. Wherever warranted, waivers will be approved based on the statutory standard of reasonable cause and a lack of willful neglect demonstrated by the taxpayer.

Affected taxpayers include all taxpayers located in areas declared a Major Disaster by the President of the United States. Please visit the Federal Emergency Management Website, Major Disaster Declarations, <http://www.fema.gov/news/disasters.fema#sev1>, to determine if your business is located in one of the Disaster areas.

The waiver of penalties may also apply to taxpayers such as relief workers, taxpayers whose place of employment is located in an affected area, and taxpayers whose records are maintained in the above areas.

To qualify for such a waiver, a taxpayer must:

- Demonstrate, to the satisfaction of the appropriate TTB officer, that recent floods or related events directly affected their ability to timely file, pay or deposit; and
- Contact the TTB National Revenue Center (NRC) at  
550 Main St, Ste 8002  
Cincinnati, OH 45202-5215  
Toll free: 1-877-882-3277  
Direct: (513) 684-3334  
Email: [ttbquestions@ttb.gov](mailto:ttbquestions@ttb.gov).

See [http://www.ttb.gov/public\\_info/120068\\_disaster2005.shtml](http://www.ttb.gov/public_info/120068_disaster2005.shtml) for more information on disaster claims.