



DEPARTMENT OF THE TREASURY  
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS  
WASHINGTON, D.C. 20226

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5600

Mr. Irwin A. Schiff, 08537-014  
P.O. Box 1000-702  
Loretta, Pennsylvania 15940

Dear Mr. Schiff:

This is in response to your letter dated February 5, 1988, in which you state that you were informed that the collection of tobacco and alcohol taxes were based on voluntary compliance and, if not voluntary, ask if they are collections based on compulsary compliance.

The collection of taxes on tobacco and alcohol products is created by an enactment of a law by our legislative branch of the Government. Once a law is enacted, requiring the collection of taxes on tobacco and alcoholic products, compliance automatically becomes mandatory and it is the Bureau of Alcohol, Tobacco and Firearms' responsibility to administer those Federal laws.

With the above in mind and in response to your specific question, the collection of tobacco and alcohol taxes originates from statutes and, as a result, compliance is compulsory.

Should you have any additional questions, please feel free to contact me at the letterhead address or telephone me at (202) 566-7531.

Sincerely yours,

A handwritten signature in cursive script that reads "Mary Wood".

Mary A. Wood  
Specialist, Distilled Spirits and  
Tobacco Branch