

TAXPAYER REMINDER

This is an annual tax due before starting business and by July 1 each year after that. After your initial payment of this tax, you should receive a "renewal" registration and return each year in the mail, prior to the due date. However, if you do not receive a renewal form, you are still liable for the tax and should contact the nearest ATF *National Revenue Center* noted in the instructions to obtain a Special (Occupational) Tax Registration and Return.

Your canceled check may be used as evidence of tax payment until you receive your Special Tax Stamp from ATF.

INSTRUCTION SHEET
ATF FORM 5630.5, SPECIAL TAX REGISTRATION AND RETURN
ALCOHOL AND TOBACCO

GENERAL INSTRUCTIONS

If you are engaged in one or more of the alcohol or tobacco activities listed on this form, you are required to file this form and pay special occupational tax before beginning business. If you are engaged in NFA firearms related activities do not file this form. You must file ATF F 5630.7. You may file one return to cover several locations or several types of activity. However, you must submit a separate return for each tax period. The special occupational tax period runs from July 1 through June 30 and payment is due annually by July 1 (*except in the case of nonbeverage drawback claimants who must pay special tax before filing claims*). If you do not pay on a timely basis, interest will be charged and penalties may be incurred.

If you engage in a taxable activity at more than one location, attach to your return a sheet showing your name, trade name, address and employer identification number and the complete street addresses of all additional locations.

As evidence of tax payment, you will be issued a Special Tax Stamp, ATF F 5630.6A, for each location and/or business.

The special tax rates listed on this form became effective, January 1, 1988. If you were engaged in an alcohol or tobacco related activity prior to this date and did not pay special occupational tax, please contact the ATF National Revenue Center for assistance.

SECTION I - TAXPAYER IDENTIFYING INFORMATION

Complete Section I. Taxpayer Identifying Information as specified on the form. Enter the tax period covered by the return in the space provided. Your return must contain a valid EMPLOYER IDENTIFICATION NUMBER (EIN). The EIN is a unique number for business entities issued by the Internal Revenue Service (IRS). **You must have an EIN whether you are an individual ownership, partnership, corporation, or agency of the government.** If you do not have an EIN, contact your local IRS office immediately to obtain one. While ATF may assign a temporary identification number (*beginning with XX*) to allow initial processing of a return which lacks an EIN, **a stamp will not be issued until you have submitted a valid EIN.** Do not delay submission of your return and payment past the due date pending receipt of your EIN. If you have not received a number by the time you file this return, write "number applied for " in the space for the number. Submit your EIN by separate correspondence after receipt from the IRS.

SECTION II - TAX COMPUTATION

To complete Section II, enter the number of locations in Col. (d) on the appropriate line(s) and multiply by the tax rate, Col. (c). Insert the tax due in Col. (e). If you begin operations (*except for nonbeverage drawback operations*) after the month of July, then you are responsible for paying a prorated amount for the portions of the year you are in business. To compute your taxes, multiply the monthly rate, Col. (b), by the number of months, treating parts of months as whole months, from the date you commenced operations through June 30. (*For example, if you commenced operations on March 14, you would multiply by 4.*) Compute the taxes due for each class and enter the total amount due in the block "Total Tax Due".

INSTRUCTIONS FOR REDUCED RATE TAXPAYERS

The reduced rates for certain taxpayer classes, indicated with an asterisk (*) in Section II, apply only to those taxpayers whose total gross receipts for your most recent income tax year are less than \$500,000 (*not just receipts relating to the activity subject to special occupational tax*). However, if you are a member of a controlled group as defined in section 5061(e)(3) of the Internal Revenue Code, you are not eligible for this reduced rate unless the total gross receipts for the entire group are less than \$500,000. If your business is beginning an activity subject to special tax for the first time, you may qualify for a reduced rate in your initial tax year if your gross receipts for the business (*or the entire control group, if a member of a control group*) were under \$500,000 the previous year. If you are eligible for the reduced rate, check item 12 in Section III and compute your tax using the reduced rate in Section II.

SECTION III - BUSINESS REGISTRATION

Please complete the ownership information in Section III. Supply the information specified in Item 11 for each individual owner, partner or responsible person. For a corporation, partnership or association, a responsible person is anyone with the power to control the management policies or buying or selling practices pertaining to alcohol or tobacco. For a corporation, association or similar organization, it also means any person owning 10 percent or more of the outstanding stock in the business.

CHANGES IN OPERATIONS

If there is a change of address or location, ATF F 5630.5 must be completed and submitted within 30 days of the change (*90 days for nonbeverage drawback claimants*). Return your Special Tax Stamp, ATF F 5630.6A, along with the completed ATF F 5630.5 to: Bureau of ATF, 8002 Federal Office Building, 550 Main Street, Cincinnati, OH 45202-3263 and an amended ATF F 5630.6A will be issued. All taxpayers except retail dealers must also contact the ATF National Revenue Center in order to amend their license or permit or to obtain a new one.

If special taxpayers do not register these changes within the appropriate time frames, additional tax and interest will be charged and penalties may be incurred. For a change in ownership or control of an activity, consult the ATF National Revenue Center before beginning the activity.

DEFINITION

A RETAIL DEALER (*tax class codes 11, 12, 15, or 16*) is anyone who sells or offers for sale, alcoholic beverages to any person other than a dealer. Examples of retailers are package stores, restaurants, bars, private clubs, fraternal organizations, grocery stores or supermarkets which sell such beverages.

A RETAIL DEALER AT LARGE is one who moves his activity from place to place in different States, such as a circus or carnival.

A WHOLESALE DEALER (*tax class code 31 or 32*) is anyone who sells or offers for sale, alcoholic beverages to another dealer. An IMPORTER is liable for tax as a wholesaler if he or she sells alcoholic beverage to other dealers (*wholesalers or retailers*).

SIGNING RETURN

This form must be signed by the individual owner, a partner, or, in the case of a corporation, an individual authorized to sign for the corporation.

MAILING INSTRUCTIONS

Please sign and date the return, make check or money order payable to BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, for the amount in the Total Tax Due block, and **MAIL THE FORM ALONG WITH THE PAYMENT TO BUREAU OF ATF, P.O. Box 371962, Pittsburgh, PA 15250-7962.**

**IF YOU NEED FURTHER ASSISTANCE
CONTACT ATF NATIONAL REVENUE CENTER**

**AT
1-800-937-8864
OR
513-684-2979**

SEE IMPORTANT TAXPAYER REMINDER ON THE BACK OF THIS PAGE

SECTION III - BUSINESS REGISTRATION

10. OWNERSHIP INFORMATION: INDIVIDUAL OWNER PARTNERSHIP CORPORATION OTHER (Specify) _____
 (Check One Box Only)

11. OWNERSHIP RESPONSIBILITY: (Read instruction sheet; use a separate sheet of paper if additional space is needed.)

FULL NAME	ADDRESS	POSITION

12. GROSS RECEIPTS less than \$500,000 (See instructions for reduced rate taxpayers on the attached instruction sheet)

13. <input type="checkbox"/> NEW BUSINESS (NOTE: RETAILERS AND WHOLESALERS SHOW DATE ALCOHOLIC BEVERAGE SALES BEGAN; PRODUCERS, MANUFACTURERS AND USERS SHOW DATE BUSINESS COMMENCED)	DATE OF CHANGE (mm,dd,yy)
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14. EXISTING BUSINESS WITH CHANGE IN:

<input type="checkbox"/> (a) NAME/TRADE NAME (Indicate)	DATE OF CHANGE (mm,dd,yy)
<input type="checkbox"/> (b) ADDRESS (Indicate)	DATE OF CHANGE (mm,dd,yy)
<input type="checkbox"/> (c) OWNERSHIP (Indicate)	DATE OF CHANGE (mm,dd,yy)
<input type="checkbox"/> (d) EMPLOYER IDENTIFICATION NUMBER (OLD: _____ NEW: _____)	DATE OF CHANGE (mm,dd,yy)
<input type="checkbox"/> (e) BUSINESS TELEPHONE NUMBER (_____)	

15. <input type="checkbox"/> DISCONTINUED BUSINESS	DATE BUSINESS DISCONTINUED (mm,dd,yy)
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PAPERWORK REDUCTION ACT NOTICE

This information is used to ensure compliance by taxpayers of P.L. 100-647, Technical Corrections Act of 1988, and the Internal Revenue Laws of the United States. ATF uses the information to determine and collect the right amount of tax.

The estimated average burden associated with this collection of information is .8 hours per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to Reports Management Officer, Document Services Branch, Bureau of Alcohol, Tobacco and Firearms, Washington, D.C. 20226.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

(SEE ATTACHED INSTRUCTION SHEET)