



**DEPARTMENT OF THE TREASURY  
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS**

**SPECIAL OCCUPATIONAL TAX INFORMATION**

If you begin business in JULY your tax is .....	\$250.00
If you begin business in AUGUST your tax is .....	\$229.17
If you begin business in SEPTEMBER your tax is .....	\$208.33
If you begin business in OCTOBER your tax is .....	\$187.50
If you begin business in NOVEMBER your tax is .....	\$166.67
If you begin business in DECEMBER your tax is .....	\$145.83
If you begin business in JANUARY your tax is .....	\$125.00
If you begin business in FEBRUARY your tax is .....	\$104.17
If you begin business in MARCH your tax is .....	\$83.33
If you begin business in APRIL your tax is .....	\$62.50
If you begin business in MAY your tax is .....	\$41.67
If you begin business in JUNE your tax is .....	\$20.83

**This tax must be paid before you commence to sell alcoholic beverages. It must be paid every year you continue in business on or before July 1. The tax year runs from July 1 through June 30 of the following year. If you start business (and pay the tax) on July 1, the tax is paid through June 30.**

**Please make all checks payable to the Bureau of Alcohol, Tobacco & Firearms, and send it to the following address:**

**BUREAU OF ALCOHOL, TOBACCO & FIREARMS  
600 DR. MARTIN LUTHER KING JR. PLACE, SUITE 354  
LOUISVILLE, KENTUCKY 40202-2285  
C/O BARBARA WHITE**

**PHONE: 502-753-3500**

**DEPARTMENT OF THE TREASURY  
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS  
SPECIAL TAX REGISTRATION AND RETURN  
ALCOHOL AND TOBACCO**

*(Please Read Instructions on Back Carefully Before Completing This Form)*

**SECTION I - TAXPAYER IDENTIFYING INFORMATION**

1. EMPLOYER IDENTIFICATION NUMBER <i>(Required see instructions)</i>	2. BUSINESS TELEPHONE NUMBER ( )	<b>FOR ATF USE ONLY</b>	
3. NAME <i>(Last, First, Middle)</i> or CORPORATE NAME <i>(If Corporation)</i>			
4. TRADE NAME			
5. MAILING ADDRESS <i>(Street address or P.O. box number)</i>			
6. CITY	STATE		ZIP CODE
ACTUAL LOCATION <i>(IF DIFFERENT THAN ABOVE)</i>			
7. PHYSICAL ADDRESS OF PRINCIPAL PLACE OF BUSINESS <i>(Show street address)</i>			
8. CITY	STATE		ZIP CODE
9. TAX PERIOD COVERING FROM: _____ <i>(mm/dd/yy)</i> TO: June 30, _____ <i>(yy)</i>			

**SECTION II - TAX COMPUTATION**

TAX CLASS DESCRIPTION (FOR ITEMS MARKED*, SEE INSTRUCTIONS)	MONTHLY	ANNUAL	LOCATIONS	TAX DUE	CODE
(a)	(b)	(c)	(d)	(e)	(f)
RETAIL DEALER	Liquors <i>(Distilled spirits, wine or beer)</i>	\$20.83 <sup>1</sup> / <sub>3</sub>	\$250		11
	Beer only	\$20.83 <sup>1</sup> / <sub>3</sub>	250		12
	Liquors (Distilled Spirits, Wine or Beer) - at large	\$20.83 <sup>1</sup> / <sub>3</sub>	250		15
	Beer only - at large	\$20.83 <sup>1</sup> / <sub>3</sub>	250		16
WHOLESALE DEALER	Distilled spirits, wine or beer	\$41.66 <sup>2</sup> / <sub>3</sub>	500		31
	Beer only	\$41.66 <sup>2</sup> / <sub>3</sub>	500		32
BREWER	Regular rate	\$83.33 <sup>1</sup> / <sub>3</sub>	1000		41
	REDUCED rate*	\$41.66 <sup>2</sup> / <sub>3</sub>	500		43*
NONBEVERAGE DRAWBACK CLAIMANT			500		51
INDUSTRIAL ALCOHOL	User of specially denatured alcohol	\$20.83 <sup>1</sup> / <sub>3</sub>	250		55
	Dealer in specially denatured alcohol	\$20.83 <sup>1</sup> / <sub>3</sub>	250		56
	User of tax-free alcohol	\$20.83 <sup>1</sup> / <sub>3</sub>	250		57
ALCOHOL PRODUCERS	Proprietor of alcohol fuel plant	\$83.33 <sup>1</sup> / <sub>3</sub>	1000		58
	Proprietor of alcohol fuel plant - REDUCED*	\$41.66 <sup>2</sup> / <sub>3</sub>	500		59*
	Proprietor of distilled spirits plant	\$83.33 <sup>1</sup> / <sub>3</sub>	1000		81
	Proprietor of distilled spirits plant - REDUCED*	\$41.66 <sup>2</sup> / <sub>3</sub>	500		86*
	Proprietor of bonded wine cellar	\$83.33 <sup>1</sup> / <sub>3</sub>	1000		82
	Proprietor of bonded wine cellar - REDUCED*	\$41.66 <sup>2</sup> / <sub>3</sub>	500		87*
	Proprietor of bonded wine warehouse	\$83.33 <sup>1</sup> / <sub>3</sub>	1000		83
	Proprietor of bonded wine warehouse - REDUCED*	\$41.66 <sup>2</sup> / <sub>3</sub>	500		88*
	Proprietor of taxpaid wine bottling house	\$83.33 <sup>1</sup> / <sub>3</sub>	1000		84
	Proprietor of taxpaid wine bottling house - REDUCED*	\$41.66 <sup>2</sup> / <sub>3</sub>	500		89*
TOBACCO PRODUCTS	Manufacturer of tobacco products	\$83.33 <sup>1</sup> / <sub>3</sub>	1000		91
	Manufacturer of tobacco products - REDUCED*	\$41.66 <sup>2</sup> / <sub>3</sub>	500		95*
	Manufacturer of cigarette papers and tubes	\$83.33 <sup>1</sup> / <sub>3</sub>	1000		92
	Manufacturer of cigarette papers and tubes - REDUCED*	\$41.66 <sup>2</sup> / <sub>3</sub>	500		96*
	Proprietor of export warehouse	\$83.33 <sup>1</sup> / <sub>3</sub>	1000		93
	Proprietor of export warehouse - REDUCED*	\$41.66 <sup>2</sup> / <sub>3</sub>	500		97*

MAKE CHECK OR MONEY ORDER PAYABLE TO "BUREAU OF ALCOHOL, TOBACCO AND FIREARMS", WRITE YOUR EMPLOYER IDENTIFICATION NUMBER ON THE CHECK AND SEND IT WITH THE RETURN TO BUREAU OF ATF, P.O. BOX 371962, PITTSBURGH, PA 15250-7962. TOTAL TAX DUE \$ 0.00

Under penalties of perjury, I declare that the statements in this return/registration are true and correct to the best of my knowledge and belief; that this return/registration applies only to the specified business and location or, where the return/registration is for more than one location, it applies only to the businesses at the locations specified on the attached list. Note: Violation of Title 26, United States Code 7206, is punishable upon conviction by a fine of not more than \$100,000 (\$500,000 in the case of a corporation) or imprisonment for not more than 3 years, or both, with the costs of prosecution added thereto.

SIGNATURE	TITLE	DATE
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**SECTION III - BUSINESS REGISTRATION**

## 10. OWNERSHIP INFORMATION:

*(Check One Box Only)* INDIVIDUAL OWNER    PARTNERSHIP    CORPORATION    OTHER (*Specify*) \_\_\_\_\_

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

FULL NAME	ADDRESS	POSITION
FULL NAME	ADDRESS	POSITION
FULL NAME	ADDRESS	POSITION
FULL NAME	ADDRESS	POSITION
FULL NAME	ADDRESS	POSITION

12.  GROSS RECEIPTS less than \$500,000 (*See instructions for reduced rate taxpayers on the attached instruction sheet*)13.  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*)

14.  EXISTING BUSINESS WITH CHANGE IN:

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

15.  DISCONTINUED BUSINESS     DATE BUSINESS DISCONTINUED (*mm, dd, yy*)

**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)**

**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 tax 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 codes 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**

**ATF F 5630.5 (10-99)**

## **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 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.**