Bureau of Alcohol, Tobacco, Firearms and Explosives

# Special Tax Registration and Return National Firearms Act (NFA)

OMB No. 1140-0090 (03/31/2014)

			fully Before Compl		Form)		
			ntifying Informatio	on	EC	D ATELIEF ONLY	
1. Employer Identification Number (Required - see instructions)		2. Business Telephone Number			0.00	FOR ATF USE ONLY	
3. Name (Last, First, Middle) or		Corporation (If Corporation)			T		
A 2				FF	FF		
4. Trade Name						FP	
5 Mailing Address (Street Address on B.O. B March)					I		
5. Mailing Address (Street Address or P.O. Box Number)					T		
					0 Tay Per	9. Tax Period Covering (Only one	
6. City State Zip Code					tax peri	tax period per form) From:	
Actual Location (If Different Than Above)						(mm/dd/yyyy)	
7. Physical Address of Principal Place of Business (Show street address)					To: Ju	To: June 30,	
				(уууу)			
8. City State			Zip Code			10. Federal Firearms License (FFL) Number	
	Saa	tion II Toy (	Computation				
(11a)	Sec	tion II - Tax C	omputation (11c)		(11d)	(11e)	
Tax Class	Т	ax Class	Tax Rate (\$)		Number of	Tax	
(For Items Marked*, See Instructions)  Class 1 - Importer of Firearms	-	Code 61	(Annual) \$1,000	-	Locations	Due 0	
Class 1 - Importer of Firearms (Reduced)*		71*	500		3	199.00	
Class 2 - Manufacturer of Firearms		62	1,000	_		0	
Class 2 - Manufacturer of Firearms (Reduced)*	12	72*	500	* >	*	0	
Class 3 - Dealer in Firearms		63	500			0	
Make your check or money order payable to "Bureau of Alcohol, Tobacco, Firearms and Explosives", Wr Employer Identification Number on the check and send it with the return to Bureau of ATF, Attention NF						12. Total Tax Due	
403269, Atlanta, GA 30384-3269.	Section	n III - Busines	ss Registration			<u> </u>	
13. Ownership Information:	1/1	Partnership		poration	Other	r (Specify)	
14. Ownership Responsibility (See instructions on back; use a separate sheet of paper if additional space is neede					eded.)		
Full Name A	Po		Position	osition			
15. Gross Receipts less than \$500,000 (See		ns on back; us ms License (FF				space is needed.) sed (mm, dd, yyyy)	
16. New Business	derui i ireui.	in Dicense (11	L) Trainioe	Date Bus	meas comment	(mm, uu, yyyy)	
17. Existing Business With Change In:				.l.			
(a) Name/Trade Name (Indicate)							
(b) Address (Indicate)							
(c) Ownership (Indicate)							
(d) Employer Identification Number (Old: New: )							
(e) Business Telephone Number							
18. Discontinued Business							
Maddel in Schedel Matter (Maddel of Maddel of Affirm 1996) (b)	Section	n IV - Taynaya	er Certification				
Under penalties of perjury, I declare that the statements in this only to the specified business operations at the specified local specified on the attached list. <b>NOTE:</b> Violation of Title 26, Union of not more than \$100,000 (\$500,000 in the case of a continuous period).	s return/regis tion or, where United States	tration are true are the return/regist Code 7206 with	nd correct to the best tration is for more tha respect to a declaration	n one location under pen	on, it applies only alty of perjury, is	to the businesses at the locations punishable upon conviction by a	
19. Signature	20. Title	T Same In	Journ, C.	21. Date			
						ATF Form 5630.7 Revised April 2007	
	TENER DE L'ANDRE DE L'						

## Paperwork Reduction Act Notice

This information is used to ensure compliance by taxpayers of P.L. 100-203, Revenue Act of 1987, 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 15 minutes 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, Firearms and Explosives, Washington, DC 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

### Instruction Sheet ATF Form 5630.7, Special Tax Registration and Return Firearms

### **General Instructions**

If you are engaged in one or more of the National Firearms Act (NFA) activities listed on this form (see definition), you are required to file this form and pay special occupational tax before beginning business. This form is for NFA taxpayers only. 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. 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, the complete street addresses, and the Federal Firearms License (FFL) number of all additional locations.

As evidence of tax payment, you will be issued a Special Tax Stamp, ATF Form 5630.6A, for each location and/or business. You must have an FFL for the location, appropriate to the type of activity conducted. The type of business (individual owner, partnership, corporation) must be the same for the taxable activity and the FFL. If a trade name is used, it must be the same on the tax stamp and the FFL.

The special tax rates listed on this form became effective January 1, 1988. If you were engaged in NFA firearms related activity prior to this date and did not pay special occupational tax, please contact the National Firearms Act Branch for assistance.

### Section I - Tax 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 owner, 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. (11d) on the appropriate line(s) and multiply by the tax rate, Col. (11e). Insert the tax due in Col. (11e). 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 tax 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 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 15 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 14 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 firearms. 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**

For a change of address, location or trade name, an amended ATF Form 5630.7 must be filed and approved before the change is made. Return your Special Tax Stamp, ATF Form 5630.6A, along with the completed ATF Form 5630.7 to: NFA Branch, Bureau of ATF, 244 Needy Road, Suite 1250, Martinsburg, WV 25405 and an amended ATF Form 5630.6A will be issued. All taxpayers with such changes must return their FFL to the ATF Firearms and Explosives Licensing Center (address listed on FFL) for amendment.

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 Firearms and Explosives Licensing Center, at 866-662-2750, before beginning the activity. If the Federal firearms licensee discontinues business and retains NFA firearms, this retention may be in violation of law. The licensee should check with State or local authorities.

#### Definition

IMPORTERS, MANUFACTURERS, and DEALERS of FIREARMS subject to the National Firearms Act (tax class codes 61, 62, 63, 71, or 72) are individuals or business entities who import, manufacture or deal in machineguns, short-barreled shotguns and rifles, destructive devices, etc. See 26 U.S.C. 5845 for additional information on the types of weapons subject to the National Firearms Act. (NOTE: This tax is not required from those persons or entities who deal only in conventional, sporting type firearms.)

### Miscellaneous Instructions

If you do not intend to pay the special tax for the next year, you must dispose of any machineguns manufactured or imported after May 19, 1986, prior to your special tax status lapsing. Title 18, United States Code, section 922(o) makes it unlawful to possess these machineguns unless you are properly qualified. As provided in Title 27, Code of Federal Regulations, Part 479,105(f), the disposition must be made to a government agency or qualified licensee or the weapon must be destroyed.

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

Please sign and date the return, make check or money order payable to BUREAU OF ALCOHOL, TOBACCO, FIREARMS AND EXPLOSIVES, for the amount in the Total Tax Due block, and MAIL THE FORM ALONG WITH THE PAYMENT TO BUREAU OF ATF, Attention: NFA, P.O. Box 403269, Atlanta, GA 30384-3269.

If You Need Further Assistance Contact ATF National Firearms Act Branch at 304-616-4500

> ATF Form 5630.7 Revised April 2007

### 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 Firearms Act Branch noted in the instructions to obtain a Special (Occupational) Tax Registration and Return.