

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
FEDERAL FIREARMS AND AMMUNITION
EXCISE TAX RETURN

(Prepare in Duplicate - See Attached Instructions)

FOR ATF USE ONLY

TAX \$

PENALTY \$

INTEREST \$

TOTAL \$

EXAMINED BY:

DATE:

OTHER

PART I - GENERAL

1. NAME, TRADE OR BUSINESS NAME, AND ADDRESS (*mailing and location*) OF TAXPAYER (*number, street, city, State and ZIP Code*)

2. TELEPHONE NUMBER (*If new taxpayer, or if your phone number changed*)

3. EMPLOYER IDENTIFICATION NUMBER, OR IF FILING ONE-TIME OR OCCASIONAL RETURN, SOCIAL SECURITY NUMBER

4. IF FINAL, ONE-TIME OR OCCASIONAL RETURN (*see instruction 9*), CHECK THIS BOX

CHECK IF ABOVE INFORMATION HAS CHANGED SINCE FILING LAST RETURN.

5. PAYMENT, IF ANY, FOR THIS RETURN MADE BY:

CHECK OR EFT OTHER (*Specify*) _____
MONEY ORDER

PART II - COMPUTATION OF TAX ON SALES OR USES DURING TAX PERIOD

6. TAX PERIOD (*see instruction 3*) STARTS ON ____/____/____ AND ENDS ON ____/____/____
(*month, day, year*) (*month, day, year*)

TOTALS DURING TAX PERIOD	PISTOLS AND REVOLVERS	OTHER FIREARMS	SHELLS AND CARTRIDGES
7. ALL ARTICLES SOLD <i>by sale price</i>	\$	\$	\$
8. ARTICLES SOLD TAX-FREE OR TAX EXEMPT <i>by sale price</i>			
9. TAXABLE SALES (<i>line 7 minus line 8</i>)			
10. NET ADJUSTMENTS TO SALE PRICE OF TAXABLE SALES MADE DURING PERIOD (<i>show decrease in parentheses</i>)			
11. ADJUSTED TAXABLE SALES (<i>line 9 plus or minus line 10</i>)			
12. TAXABLE USE OF ARTICLES <i>by taxable sale price</i>			
13. TAXABLE AMOUNT OF SALES AND USES (<i>line 11 plus line 12</i>)			
14. TAX RATE	10%	11%	11%
15. AMOUNT OF TAX (<i>multiply line 13 by line 14</i>)	\$	\$	\$

PART III - COMPUTATION OF TAX LIABILITY FOR TAX PERIOD

16. TOTAL OF AMOUNTS FROM LINE 15	\$
17. ADJUSTMENTS INCREASING AMOUNT DUE (<i>line 33, Schedule B</i>)	\$
18. GROSS TAX DUE (<i>line 16 plus line 17</i>)	\$
19. ADJUSTMENTS DECREASING AMOUNT DUE (<i>line 39, Schedule C</i>) (<i>Cannot be more than the amount on line 18.</i>)	\$
20. NET TAX LIABILITY (<i>Line 18 minus line 19. Should agree with line 27, Schedule A. Cannot be less than zero.</i>)	\$
21. TOTAL DEPOSITS FOR TAX PERIOD	\$

▶ **COMPARE LINE 20 TO LINE 21 AND COMPLETE LINE 22 OR 23 AS APPLICABLE** ◀

22. BALANCE OF TAX DUE (<i>amount that line 20 exceeds line 21</i>)	\$
23. CHECK WHAT YOU WANT DONE WITH THE AMOUNT THAT LINE 21 EXCEEDS LINE 20. <input type="checkbox"/> REFUND TO ME OR <input type="checkbox"/> APPLY TO MY NEXT TAX RETURN (<i>show in Schedule C of next tax return</i>)	\$

SCHEDULE A - STATEMENT OF NET TAX LIABILITY DURING TAX PERIOD

DEPOSIT PERIOD (a)	NET TAX LIABILITY (b)	DEPOSIT PERIOD (a)	NET TAX LIABILITY (b)
24. FIRST MONTH Day 1 through 15 Day 16 through last day	\$ _____ \$ _____	26. THIRD MONTH Day 1 through 15 Day 16 through las day*	\$ _____ \$ _____
25. SECOND MONTH Day 1 through 15 Day 16 through last day	\$ _____ \$ _____	27. TOTAL OF COLUMN (b)	\$ _____ \$ _____

*For the period of September 16-30, show a separate amount for September 16-25 and September 26-30.

SCHEDULE B - EXPLANATION OF INCREASING ADJUSTMENTS

EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS		
	(b) TAX	(c) INTEREST	(d) PENALTY
28.	\$ _____	\$ _____	\$ _____
29.			
30.			
31.			
32. TOTALS OF COLUMNS (b), (c) and (d)	\$ _____	\$ _____	\$ _____
33. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (line 32, col. (b) plus cols. (c) and (d)):			\$ _____

SCHEDULE C - EXPLANATION OF DECREASING ADJUSTMENTS

EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS	
	(b) TAX	(c) INTEREST
34.	\$ _____	\$ _____
35.		
36.		
37.		
38. TOTALS OF COLUMNS (b), (c) and (d)	\$ _____	\$ _____
39. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (line 38, col. (b) plus cols. (c)):		\$ _____

CERTIFICATION

The tax in schedule C for overpayments other than under 26 U.S.C. Sections 6416(b)(1), (2), (3) and (5), shown on this tax return: (1) has not been included in the price of the article with respect to which it was imposed nor collected from a vendee and for which I have identified the nature of evidence available to establish this fact; or (2) has been repaid to the ultimate purchaser of the article by me.

The tax in schedule C for overpayments under 26 U.S.C. Section 6416(b)(1) for certain price readjustments, section 6416(b)(2) for certain uses, sales or resales of a taxable article or section 6416(b)(3) on tax-paid articles used for further manufacture: (1) has not been included in the price of the article with respect to which it was imposed nor collected from a vendee and for which I have identified the nature of evidence available to establish this fact; or authorized official, the written consent of the ultimate vendor to the allowance of the credit.

The tax in schedule C for overpayments under 26 U.S.C. Section 6416(b)(5) for return of installment accounts has been repaid or credited to the purchaser upon return of the account to me pursuant to the original sales agreement of the account.

Under penalties of perjury I declare that I have examined this return (including any accompaning explanations, statements, schedules and forms) and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.

40. DATE	41. SIGNATURE	41. TITLE

GENERAL INSTRUCTIONS

1. **GENERAL.** Liability for the manufacturers excise tax under 26 U.S.C. 4181 (pistols, revolvers other firearms, and shells and cartridges) is reported using this form. tax is imposed on the sale or use of firearms or ammunition by the manufacturer or importer.
2. **HOW TO PREPARE.** Follow all the instructions and complete this form in duplicate. Complete each part and schedule of this return. If not applicable, write "0" or "none." Be sure to sign your return. Keep a copy for your records for at least 3 years. Use blank sheets if additional space is needed. Mark each sheet with your name, employer identification or social security number, the tax return period and the item number.
3. **HOW OFTEN AND WHEN TO FILE.** If a filing date of a return falls on a Saturday, Sunday or legal holiday, the filing date becomes the next succeeding day which is not a Saturday, Sunday or legal holiday. Also, a taxpayer may apply to extend the filing date on ATF F 5600.38 because of temporary conditions beyond the taxpayer's control.
 - a. **Quarterly.** You are generally required to file a return for a calendar quarter in which a tax liability is incurred. Calendar quarters are 3-month periods ending March 31, June 30, September 30, and December 31. However, you are not required to file a return for a calendar quarter in which no tax liability has been incurred.

A calendar quarter return is due no later than 1 month after the end of that quarter (April 30, July 31, October 31, and January 31). When you have made sufficient and timely deposits of tax (see instruction 6) for the return, an additional 10 days may be taken to file the return.
 - b. **Annually.** If you filed a return for this tax before but have no tax liability for an entire calendar year and have not filed a final return (see instruction 9), then your annual return is due not later than January 31st of the following year.
 - c. **Monthly or Semimonthly.** File monthly or semimonthly returns when ATF notifies you to do so in writing. A monthly return is due 15 days following the month. a semimonthly period.
4. **WHERE AND HOW TO FILE.** Send this return to the address listed below that is appropriate for your principal place of business or of residence. Include your payment of the amount owed on line 22. Please make checks or money orders payable to the Bureau of Alcohol, Tobacco and Firearms and write your employer identification or social security number on all checks or money orders.

State of Your Principal Place of Business OR Residence:	Send To: Bureau of ATF Excise Tax	
All states and DC	P.O. Box 360804 Pittsburgh, PA 15251-6804	
PR or VI	Federal Building, Room 659 Carlos Chardon Street Hato Rey, PR 00918	
5. **TIMELY FILING.** - A tax return and any accompanying payment will be considered timely filed if it is mailed by the due date. The official post-mark of the U.S. Postal Service on the envelope or on the sender's receipt of certified mail is evidence of the date of mailing. Otherwise, the taxpayer has the burden of proving the date of filing.
6. **DEPOSITS OF TAX.** If you will be filing a one-time or occasional return because you are engaged in any trade or business covered by this return, deposits are not required. If ATF has informed you, in writing, to file semimonthly returns, do not make deposits. Otherwise, make deposits if you will have a tax liability of more than \$2,000 for a calendar quarter. ATF F 5300.27 must accompany the tax deposit and refer to this form for additional instructions on how to make deposits.
7. **OVERPAYMENTS AND UNDERPAYMENTS.** Do not file amended returns for overpayments and underpayments or for any other reason. Tax overpayments may be claimed as credits in Schedule C or by filing a claim for refund on ATF F 2635 (5620.8). Tax overdeposited for a quarterly return can be refunded on that quarter's return on line 23. ATF Announcement 94-9 contains additional information about credits and refunds. Underpayments can be paid through an entry in Schedule B or according to the instructions of the appropriate ATF office listed in instruction 10.

The law provides for the payment of interest on underpayments and on **some** overpayments of tax. Compute interest, if applicable, at the rate prescribed by 26 U.S.C. 6621.
8. **RECORDS.** Every taxpayer must keep records to support all entries made on this return. Generally, records must be kept at least 3 years from the date the tax return is filed.
9. **FINAL RETURN.** If you permanently cease operations related to the return, check the box in line 4 and attach a statement of: (a) who (name) will keep the records; (b) the location (address) of the records; (c) whether the business was transferred to another person; and (d) to whom (name and address) the business was transferred. Also, if you making a one-time or occasional importation and are not engaged in any business related to the return, check the box in line 4.
10. **ADDITIONAL INFORMATION.** If you have questions about this tax return or need assistance, please contact the appropriate ATF office listed below.

State of Your Principal Place of Business OR Residence:	Office to contact: BATF
All states and DC	National Revenue Center 550 Main Street Cincinnati, OH 45202-3263 513-684-3817 or 800-398-2282
PR or VI	Chief, Puerto Rico Operations Federal Building, Room 659 Carlos Chardon Street Hato Rey, PR 00918 809-766-5584

SPECIFIC INSTRUCTIONS

LINE 5. Payment of tax by EFT (electronic funds transfer) requires that you notify ATF. Refer to ATF P 5000.11.

PART II. Entries on the lines in Part II are limited to the sales and uses occurring during the tax period specified in line 6. You can use Schedule C to show tax decreases for sales or uses reported as taxable in this or previous tax returns that are resold for certain tax-free purposes or determined later to qualify as tax-free. Use Schedule B for tax on sales or uses that occurred in a previous tax period but were NOT included in the return for that period.

LINE 7. Enter the dollar amount of your total sales of taxable articles, including tax-exempt or tax-free sales during the tax period stated in line 6. Do not include articles of which you are not considered to be the manufacturer or importer for purposes of this excise tax. Except for leases and certain installments sales, you must include all sales even if your customers have not paid.

For most sales and taxpayers, the sale prices are stated on the invoices to their customers. This line should also include the dollar value of things other than money to be given in consideration for the article, such as services, personal property, and articles traded in.

Do not include the sale price of a non-taxable article unless it was sold as a unit with the taxable article. When a taxable article is sold as a unit with a non-taxable article (for example, a pistol and holster) or with extra parts or accessories, then enter the sale price of the unit. If a taxable sale, adjust the unit's sale price on line 10 to exclude the non-taxable article, part or accessory.

LINE 8. Enter the sale prices of all articles included in line 7 that you sold tax-free or tax-exempt. Do not include the sale of articles sold taxpaid to customers who later resell or use the articles for a tax-free purpose; however, you may take a credit in Schedule C or file a claim for refund.

You and your customer may need a Certificate of Tax-Free Registry (ATF F 5300.28). Refer to ATF Industry Circular 93-5 about selling articles tax-exempt or tax-free. Failure to follow requirements or to have a Certificate may result in additional taxes, penalties and interest.

LINE 10. Enter on line 10 the net amount of adjustments to the sale prices of taxable sales of line 9 during the tax return period.

Decreasing adjustments are allowed for certain items if included in the sales price to your customer. 27 CFR 53.61(b), and 53.91-93 describe these exclusions from the sale price. These exclusions include the following items when included in the sales price of the article and not as a separate charge: this excise tax, certain expenses related to the transportation and delivery of articles to customers, carrying finance or service charges for credit sales, extra and identical parts, accessories, and non-taxable articles sold in combination with a taxable article. Also, price readjustments in the same tax period in which the sale occurs may also be taken in this line, as an adjustment to the tax in Schedule C, or used in determining the sales price (line 7).

Do not use line 10 to subtract the sales price, including excise tax, you paid to another manufacturer or importer. If you further manufacture articles on which excise tax was paid by another person, then a credit can be taken in Schedule C or a claim for refund may be filed.

Increasing adjustments. You may have to increase the sale price of an article from the amount shown on your invoice. Include any charge which is required to be paid as a condition of your sale of a taxable article and is not specifically excluded. Such charges may include warranty, tool and die, packing or special handling charges and taxes other than this excise tax. Refer to 267 CFR 53.91 for further information.

Constructive Sale Price. A decreasing or increasing adjustment to a sale price may be necessary because of the type of sale. Articles sold at retail, on consignment, or in sales not at arm's length (*for example, between affiliated companies*) and at less than fair market value require constructive sale prices. Usually, the constructive sale price differs from the sales price at which you sold the article; therefore, an adjustment is necessary. Refer to 27 CFR 53.94-97.

LINE 12. Tax is imposed on your business use of taxable articles that you manufactured or imported. If you regularly sell the articles, compute the tax based on the lowest established wholesale price. Enter the sum of the prices for the articles used. Use, among other acts, includes loans of articles for display, demonstration or familiarization, or for further manufacture of an article not subject to any Federal manufacturers excise tax (26 U.S.C. Chapter 32). Refer to 27 CFR 53.111-115 and ATF Announcement 93-23.

LINE 19. The amount shown on line 19 cannot exceed the amount on line 18. Any excess should be carried over as a credit to your next tax return in Schedule C or claimed as a refund.

LINE 21. Enter the total amount of deposits made on ATF F 5300.27 for the tax return period.

LINE 22. Make checks or money orders payable to the Bureau of Alcohol, Tobacco and Firearms and write your employer identification or social security number on the check or money order.

SCHEDULE A. If you are required to deposit taxes (*see general instruction 6*), complete this schedule. Start entering your tax liability beginning with the period in which your unpaid tax liability exceeds \$2,000. For the remaining period(s) during the quarter, enter the tax liability based on what line 20 of this return would show if the return was completed just for that period. Adjustments (Schedules B and C) may not made earlier than the period in which they arose.

SCHEDULES B AND C. Use these schedules to show underpayment of tax due on past returns or to claim credit for overpayments of tax paid or for authorized reductions of tax. The amount of credit claimed in Schedule C cannot exceed the amount on line 18. Carry over any excess credit to the next tax return or file ATF F 2635 for a refund.

Fully explain all entries in Schedules B and C. Any claim for credit must be explained sufficiently to determine the legitimacy and circumstances of the credit and must be supported by the evidence prescribed in 27 CFR Part 53 and 27 CFR 70.123.

LINES 41-42. If the taxpayer is an individual, the individual must sign. If the taxpayer is a corporation, the president, vice-president or other principal officer must sign. If the taxpayer is a partnership or other unincorporated organization, a responsible and authorized member officer having knowledge of its affairs, must sign. If the taxpayer is a trust or estate, the fiduciary must sign. An agent of the taxpayer may sign if an acceptable power of attorney is filed with the appropriate ATF office.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The information collection is mandatory pursuant to 26 U.S.C. 6302. The purpose of this information collection is to correctly identify the taxpayer and to correctly credit the taxpayer's liability.

The estimated average burden associated with this collection of information is 7 hours per respondent. Comments concerning the accuracy of this burden should be directed to the Reports Management Officer, Document Services Branch, Bureau of Alcohol, Tobacco and Firearms, 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.