

DEPARTMENT OF THE TREASURY BUREAU OF ALCOHOL, TOBACCO AND FIREARMS		FOR ATF USE ONLY	
FEDERAL FIREARMS AND AMMUNITION EXCISE TAX DEPOSIT		UNDERPAY	
		PENALTY	
1. CALENDAR QUARTER (Check one)		TOTAL	
<input type="checkbox"/> JANUARY - MARCH <input type="checkbox"/> APRIL - JUNE		EXAMINED BY: _____ DATE: _____	
<input type="checkbox"/> JULY - SEPTEMBER <input type="checkbox"/> OCTOBER - DECEMBER		OTHER _____	
2. CALENDAR YEAR		3. TAXPAYER IDENTIFICATION NUMBER (Employer or Social Security)	
4. AMOUNT OF DEPOSIT	5. DEPOSIT IS MADE BY (Check one)		
\$ _____	<input type="checkbox"/> CHECK OR MONEY ORDER <input type="checkbox"/> EFT (Electronic fund transfer) <input type="checkbox"/> OTHER (Specify) _____		
6. NAME, TRADE NAME AND ADDRESS OF TAXPAYER (Include number, street, city, State and ZIP Code)		7. DAYTIME TELEPHONE NUMBER (Include area code) OF NEW TAXPAYER OR IF YOUR NUMBER CHANGED	
<input type="checkbox"/> CHECK THIS BOX IF THERE IS ANY CHANGE IN THIS INFORMATION			

INSTRUCTIONS

1. **GENERAL.** Use this form to deposit firearms and ammunition excise tax (26 U.S.C. 4181). Your excise tax liability for firearms and ammunition is reportable on ATF F 5300.26, Federal Firearms and Ammunition Excise Tax Return.
2. **WHO MUST DEPOSIT.** If you will be filing a one-time or occasional return (ATF Form 5300.26) because you are not engaged in any trade or business covered by the 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 (January to March, April to June, July to September, and October to December).
3. **HOW TO DETERMINE TAX LIABILITY.** Complete ATF Form 5300.26 to determine the amount of tax liability. The tax period on which you base your calculations will depend on how often and what rule you follow to deposit tax as explained instruction 4. You may include any overpayment which you designate on ATF Form 5300.26 to be applied against your next tax return. Also, you may include the excess amount of any prior deposit for the same calendar quarter.
4. **HOW OFTEN AND HOW MUCH TO DEPOSIT.**
 - a. **General Rule.** Make your first deposit beginning with the period in which your tax liability exceeds \$2,000 for the calendar quarter. The periods for the calendar quarter are semimonthly (first 15 days and the 16th through the last day of a calendar month) except the period of September 16 through 30. For September 16-30, there are two deposit periods, September 16-25 and September 26 through 30.

The amount of your deposit for the first deposit of the calendar quarter must be at least equal to the unpaid tax liability. Subsequent deposits must be at least equal to the amount of the tax liability incurred for the period.

If you expect your tax liability will exceed \$2,000 during the calendar quarter, you may be able to use the look-back quarter or first-time filer rules.
 - b. **Look-back quarter rule.** The look-back quarter is the second preceding calendar quarter. For example, the look-back quarter for July through September 1995 is January through March 1995. Except for September 16-30, make a deposit for each semimonthly period in an amount which is at least 1/6 of the tax liability for the look-back quarter. For each of the periods of September 16-25 and September 26-30, make a deposit in an amount which is at least 1/12 of the tax liability for the look-back quarter. You may still use this rule even if you did not file a return for the look-back quarter; however, you must have incurred tax and filed a return (ATF Form 5300.26) for your business or trade in a preceding the look-back quarter.

If any deposit during a calendar quarter is made late, or if tax due for the return for the calendar quarter, you cannot use this rule. Also, ATF may withdraw your right to make look-back quarter deposits for failure to comply with deposit requirements.
 - c. **First-time filer.** A first-time filer has never filed a return (ATF Form 5300.26) or has only filed a one-time or occasional return. A first-time filer also has not been engaged in business or trade covered by the return. If you are a first-time filer, make a deposit in an amount not less than 95 percent of your tax liability for each semimonthly period. The periods are semimonthly except for the period of September 16-30 which is split into two periods, September 16-25 and September 26-30.

You cannot use this rule if any semimonthly deposit is made late or if you pay tax late due on the return for the calendar quarter.
5. **WHEN DEPOSITS ARE DUE.** If a due date falls on a Saturday, Sunday or legal holiday, the date becomes the next succeeding day which is not a Saturday, Sunday or legal holiday. This rule does not apply to the tax deposit for the period September 16-25.
 - a. **Semimonthly.** Deposit by the 9th day following the end of the semimonthly period except September 16-30. For example, the deposit for the first semimonthly period of March (1-15) must be made by March 24. The deposit for the second semimonthly period of March (16-31) must be made by April 9.
 - b. **September 16 through 25.** Deposit by the September 28 of the same month. If September 28 is a Saturday, the deposit is due Friday, September 27. If September 28 is a Sunday, the deposit is due Monday, September 29.
 - c. **September 26 through 30.** Deposit by the following October 9.
6. **LATE DEPOSIT, UNDERPAYMENT, AND PENALTY.** Except in the case of deposits of \$20,000 or more, a deposit which is properly addressed and mailed will be considered timely if the U.S. Postal Service postmark is at least 2 or more days before the due date for the

deposit. Deposits of \$20,000 or more or any deposits delivered by other than the U.S. Postal Service are timely if received on or before the due date at the address listed in instruction 6. Late deposits or underpayments are subject to penalties of up to 15% of the underpayment.

6. **HOW AND WHERE TO SEND DEPOSITS.** Follow all the instructions on this form. Send this form with your check or money order to the appropriate address listed for your principal place of business or residence. Please make checks or money orders payable to the Bureau of Alcohol, Tobacco and Firearms and write your employer identification number on all checks and money orders. If you made deposits by EFT (electronic fund transfer), send only this form and follow ATF Procedure 92-1, Payment of Firearms and Ammunition Excise Tax By Electronic Fund Transfer, for sending the EFT deposit. Keep a copy of this completed form for your records.

State of Your
Principal Place
of Business OR
Residence:

All states and DC

Puerto Rico or Virgin Islands

Send To:

Bureau of ATF
Excise Tax
P.O. Box 360804
Pittsburgh, PA 15251-6804

Chief, Puerto Rico Operations
Bureau of ATF
Federal Building, Room 659
Carlos Chardon Street
Hato Rey, PR 00918 -1746

7. **ADDITIONAL INFORMATION.** If you have questions about making deposits, please contact the appropriate ATF office listed below:

State of Your
Principal Place
of Business OR
Residence:

All states and DC

Puerto Rico or Virgin Islands

**Office to contact:
BATF Technical Services**

6525 Federal Office Building
550 Main Street
Cincinnati, OH 45202-3263
800-398-2282

Chief, Puerto Rico Operations
Federal Building, Room 659
Carlos Chardon Street
Hato Rey, PR 00918 - 1746
809-766-5584

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 9 minutes 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, 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.