

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

(Please read the instructions before completing this form)  
 (Send us the original – keep a copy for your records)

**FOR TTB USE ONLY**

|              |       |
|--------------|-------|
| Tax          | \$    |
| Penalty      | \$    |
| Interest     | \$    |
| Total        | \$    |
| Examined by: | Date: |
| Other        |       |

**PART I - GENERAL**

|                                                                                                                                                                                                                |                                                                                                                                                              |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 1. My name, business name, and business location ( <i>number, street, city, state, and Zip Code</i> )<br><br><input type="checkbox"/> Check if above information has changed since you filed your last return. | 2. My daytime telephone is: _____<br>My E-mail address is: _____                                                                                             |  |
|                                                                                                                                                                                                                | 3. My taxpayer identification number is: _____                                                                                                               |  |
|                                                                                                                                                                                                                | 4. If this is a one-time or occasional return, check this box <input type="checkbox"/><br>If this is a final return, check this box <input type="checkbox"/> |  |
|                                                                                                                                                                                                                | 5. My form of payment ( <i>if any</i> ) is:<br>Check      Money Order<br>EFT        Other ( <i>Specify</i> )                                                 |  |

**PART II – CALCULATION OF TAXES ON SALES OR USES DURING THIS TAX PERIOD**

(Please refer to the appropriate instructions before completing Items 6 – 23)

|                                                                       |                                                          |                                                                               |                                                            |
|-----------------------------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------|------------------------------------------------------------|
| 6. My tax period begins                                               | / /                                                      | and ends on                                                                   | / /                                                        |
|                                                                       | (month, day, year)                                       |                                                                               | (month, day, year)                                         |
| <b>For This Tax Period I Calculate My Taxes as Follows:</b>           | <b>Taxable Articles</b>                                  |                                                                               |                                                            |
|                                                                       | (a)<br><b>Handguns</b><br><i>(Pistols and Revolvers)</i> | (b)<br><b>Other Firearms</b><br><i>(Rifles, Shotguns, Machine Guns, etc.)</i> | (c)<br><b>Ammunition</b><br><i>(Shells and Cartridges)</i> |
| 7. The sales price of all articles that I sold                        | \$                                                       |                                                                               |                                                            |
| 8. The sales price of all articles that I sold tax-exempt or tax-free |                                                          |                                                                               |                                                            |
| When I make tax-free sales my tax-free registration number is:        |                                                          |                                                                               |                                                            |
| 9. My taxable sales ( <i>Line 7 minus Line 8</i> )                    |                                                          |                                                                               |                                                            |
| 10. Eligible adjustments                                              |                                                          |                                                                               |                                                            |
| 11. My adjusted taxable sales ( <i>Line 9 plus or minus Line 10</i> ) |                                                          |                                                                               |                                                            |
| 12. The sales price of all articles I used                            |                                                          |                                                                               |                                                            |
| 13. My total taxable sales and uses ( <i>Line 11 plus Line 12</i> )   |                                                          |                                                                               |                                                            |
| 14. Tax rate                                                          | 10%                                                      | 11%                                                                           | 11%                                                        |
| 15. My total tax ( <i>Multiply Line 13 by Line 14</i> )               | \$                                                       | \$                                                                            | \$                                                         |

**PART III – CALCULATION OF MY TAX LIABILITY FOR THIS TAX PERIOD**

(Before making entries on Lines 17 -23, complete Schedules A, B, and C on page 2 of this form)

|                                                                                                                                                                                          |    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 16. My total of Lines 15 (a), (b), and (c)                                                                                                                                               | \$ |
| 17. My increasing adjustments from Line 33, Schedule B                                                                                                                                   | \$ |
| 18. My gross tax ( <i>Line 16 plus Line 17</i> )                                                                                                                                         | \$ |
| 19. My decreasing adjustments from Line 39, Schedule C ( <i>Cannot be more than the amount on Line 18</i> )                                                                              | \$ |
| 20. My net tax ( <i>Line 18 minus Line 19. Must agree with Line 27, Schedule A. Cannot be less than zero</i> )                                                                           | \$ |
| 21. My total deposits ( <i>Must agree with Line 27, Schedule A</i> )                                                                                                                     | \$ |
| If Line 21 is the same as Line 20 – <b>STOP HERE – PROCEED TO LINE 40</b><br>If Line 20 is more than Line 21 – complete Line 22<br>If Line 21 is more than Line 20 – complete Line 23    |    |
| 22. Amount I need to pay with this return                                                                                                                                                | \$ |
| 23. I will apply this amount to my next return ( <i>Show in Schedule C, Line 37 of next return</i> )<br>( <i>If you are a one-time, occasional, or final filer, see Instruction 23</i> ) | \$ |

**SCHEDULE A – STATEMENT OF MY NET TAX LIABILITY DURING THIS TAX PERIOD**  
*(Line 27 (b) must be the same amount shown on Lines 20 and 21.)*

| (a)<br>DEPOSIT PERIOD                                           | (b)<br>NET TAX LIABILITY | (a)<br>DEPOSIT PERIOD                                                                                                                              | (b)<br>NET TAX LIABILITY                     |
|-----------------------------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 24. First month<br>Day 1 through 15<br>Day 16 through last day  | \$ _____<br>\$ _____     | 26. Third month<br>Day 1 through 15<br>Day 16 through last day<br><br>*September only<br>Day 16 through 25<br>*September only<br>Day 26 through 30 | \$ _____<br>\$ _____<br>\$ _____<br>\$ _____ |
| 25. Second month<br>Day 1 through 15<br>Day 16 through last day | \$ _____<br>\$ _____     | 27. Total of columns (b)                                                                                                                           | \$ _____                                     |

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

**SCHEDULE B – MY INCREASING ADJUSTMENTS**

| (a)<br>Explain Your Increasing Adjustments         | Amount of Adjustments |                 |                |
|----------------------------------------------------|-----------------------|-----------------|----------------|
|                                                    | (b)<br>Tax            | (c)<br>Interest | (d)<br>Penalty |
| 28.                                                | \$ _____              | \$ _____        | \$ _____       |
| 29.                                                |                       |                 |                |
| 30.                                                |                       |                 |                |
| 31.                                                |                       |                 |                |
| 32. My totals of Columns (b), (c), and (d)         | \$ _____              | \$ _____        | \$ _____       |
| 33. My total of Line 32, Columns (b), (c), and (d) |                       |                 | \$ _____       |

**SCHEDULE C – MY DECREASING ADJUSTMENTS**

| (a)<br>Explain Your Decreasing Adjustments   | Amount of Adjustments |                 |
|----------------------------------------------|-----------------------|-----------------|
|                                              | (b)<br>Tax            | (c)<br>Interest |
| 34.                                          | \$ _____              | \$ _____        |
| 35.                                          |                       |                 |
| 36.                                          |                       |                 |
| 37. My credit from Tax Period Ending _____   |                       |                 |
| 38. My totals of Columns (b) and (c)         | \$ _____              | \$ _____        |
| 39. My total of Line 38, Columns (b) and (c) | \$ _____              | \$ _____        |

**CERTIFICATION**

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

If I took adjustment(s) in Schedule C, I have met all requirements of the Internal Revenue Code, Title 26, United States Code, and the applicable Federal regulations, Title 27, Code of Federal Regulations, Part 53.

|          |                                                  |           |
|----------|--------------------------------------------------|-----------|
| 40. Date | 41. Signature ( <i>Original signature only</i> ) | 42. Title |
|----------|--------------------------------------------------|-----------|

## GENERAL INSTRUCTIONS

(Please detach these instructions before mailing return)

- A. Why must I file this form?** You must file to report Federal Firearms and Excise Tax (FAET) required by Title 26, United States Code (U.S.C.), Section 4181.
- B. Who must file this form?** If you are the manufacturer, producer, or importer of pistols, revolvers, other firearms, or shells and cartridges (articles), you are required to file a return unless you fall under the exemptions provided by Title 26, United States Code (U.S.C.), Section 4182.
- C. How do I determine how much tax I owe?** You owe tax based on the sales price of the articles you sell or use.
- D. How often and when do I file?**

| If you file: | Your tax return period is:                         | Your tax return is due by*:                                            | Comments:                                                                                                                                                                                                                                                                                                                              |
|--------------|----------------------------------------------------|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Quarterly    | January 1 to March 31                              | April 30th                                                             | <ul style="list-style-type: none"><li>You must file a return for any calendar quarter that you owe tax.</li><li>You are not required to file a return in any quarter that you do not owe tax.</li><li>If you paid all taxes due and made timely deposits for your return, you have an additional 10 days to file the return.</li></ul> |
|              | April 1 to June 30                                 | July 31st                                                              |                                                                                                                                                                                                                                                                                                                                        |
|              | July 1 to September 30                             | October 31st                                                           |                                                                                                                                                                                                                                                                                                                                        |
|              | October 1 to December 31                           | January 31st                                                           |                                                                                                                                                                                                                                                                                                                                        |
| Annually     | January 1 to December 31                           | January 31st of the following year                                     | You must file annually if you filed a return in the past but do not owe tax for an entire calendar year.                                                                                                                                                                                                                               |
| Monthly      | 1st day of the month to the last day of the month  | By the 15th day of the month following the close of the monthly period | TTB will notify you in writing if you need to file a monthly or semi-monthly return.                                                                                                                                                                                                                                                   |
| Semi-Monthly | 1st day of the month to the 15th                   | By the 10th day following the semi-monthly period                      |                                                                                                                                                                                                                                                                                                                                        |
|              | 16th day of the month to the last day of the month | By the 10th day following the semi-monthly period                      |                                                                                                                                                                                                                                                                                                                                        |

\* If the due date falls on a Saturday, Sunday, or legal holiday, your return and payment is due on the next succeeding day that is not a Saturday, Sunday, or legal holiday.

**E. How and where do I file my return?**

- You must prepare this form in duplicate. Keep one copy for your records and mail the original to:  
TTB  
Excise Tax  
P.O. Box 979055  
St. Louis, MO 63197-9000
- Make your check or money order payable to the Alcohol and Tobacco Tax and Trade Bureau. You must write your Taxpayer Identification Number on all checks or money orders.
- If your payment is made by Electronic Fund Transfer (EFT), your return must be mailed to the above address by the due date of the return.
- You can file your excise tax returns and payments through the Pay.gov system using electronic forms as described in Title 27, CFR, Part 73, Electronic Signatures; Electronic Submission of Forms. You will need to obtain a User ID and password by filling out the Pay.gov User Agreement at [http://www.ttb.gov/epayment/user\\_agreement.pdf](http://www.ttb.gov/epayment/user_agreement.pdf). Please visit the TTB Pay.gov website at <http://www.ttb.gov/epayment.htm> for further information.

**F. Who must sign the return?**

| If you are filing this return as a(n): | Then the following person may sign your return:                                                                                           |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| Individual                             | You                                                                                                                                       |
| Sole proprietorship                    | You                                                                                                                                       |
| Partnership, LLC, etc.                 | A responsible and authorized member or officer having knowledge of your affairs                                                           |
| Corporation                            | The President, Vice-President, or other principal officer having knowledge of your affairs                                                |
| Trust or estate                        | Fiduciary                                                                                                                                 |
| Any of the above                       | Agent with an acceptable power of attorney on file with the Firearms and Ammunition Excise Tax (FAET) Unit at the National Revenue Center |

**G. When are my returns timely?**

- Your return is timely if it is mailed by the due date.
- We use the official postmark of the U.S. Postal Service on the envelope or your receipt of certified mail as proof of timeliness.

**H. When must I make deposits of tax?**

- Once your tax liability exceeds \$2,000 during any calendar quarter (January to March, April to June, July to September, and October to December) you must deposit your tax on TTB F 5300.27, Federal Firearms and Ammunition Excise Tax Deposit, for that semi-monthly period and all remaining semi-monthly periods within that quarter. EACH QUARTER STANDS ALONE. (Refer to TTB F 5300.27 for additional instructions on how to make deposits.)
- If you are required to deposit taxes, you must complete Schedule A, Statement of My Net Tax Liability During This Tax Period. Enter the tax you owe for each semi-monthly period through the end of the quarter.

**Note:** You are not required to make a deposit if you are filing a one-time or occasional return.

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## GENERAL INSTRUCTIONS

### I. What can I do if I overpay, over deposit, or underpay my taxes?

| If you overpay, you may:                                                                                                                                                       | If you over deposit, you may:                                                                                                                                                                       | If you underpay, you may:                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>Claim the overpayment as a credit in Schedule C, My Decreasing Adjustments, or you can file TTB F 5620.8, Claim, for a refund.</li></ul> | <ul style="list-style-type: none"><li>Claim the over deposit as a credit in Schedule C, My Decreasing Adjustments, on the next return, or you can file TTB F 5620.8, Claim, for a refund.</li></ul> | <ul style="list-style-type: none"><li>Pay the underpayment through an entry in Schedule B, My Increasing Adjustments.</li></ul> |

- You should not file amended returns for overpayments and underpayments under any circumstances.
- The law allows the payment of interest on underpayments and on some overpayments of tax. We compute your interest at the rate found in Title 26, U.S.C., Section 6621.

### J. How long must I keep my FAET records? You must keep records to support all entries made on this return for at least 3 years from the date you filed this tax return.

### K. When must I file a final return or a one-time or occasional return?

- You must file a final return when you permanently cease FAET operations.
- You must check the appropriate box in Line 4 and attach a statement containing the following information:
  - Person (name) who kept the records.
  - Location (address) of the records.
  - Whether the business was transferred to another person.
  - To whom (name and address) the business was transferred.
- You must file a one-time or occasional return if you owe tax but are not engaged in the FAET business.
- Check the appropriate box in Line 4 and attach your payment.

### L. Where do I go for additional information?

- If you have any questions about filing returns, you may contact:

Alcohol and Tobacco Tax and Trade Bureau  
National Revenue Center (NRC)  
FAET Unit  
8002 Federal Office Building  
550 Main Street  
Cincinnati, OH 45202-5215

Telephone Nos.: 877-882-3277 / 513-684-3817

E-mail Address: [ttbfaet@ttb.gov](mailto:ttbfaet@ttb.gov)

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## SPECIFIC INSTRUCTIONS

### Part I – General

#### Line 3.

- You are required to have an Employer Identification Number (EIN) if you file FAET returns.  
**Exception:** Occasional or one-time filers are not required to obtain an EIN. You may use your Social Security Number (SSN).
- You may obtain an EIN from the Internal Revenue Service (IRS) using Form SS-4. You may obtain a Form SS-4 by contacting any IRS Office.

Line 5. If you pay tax by Electronic Funds Transfer (EFT), contact the FAET Unit at the NRC for specific information.

### Part II - Calculation of Taxes on Sales or Uses During This Tax Period

#### General

- Entries you make 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 B for tax on sales or uses that occurred in a previous tax period if you did not include them on the return for that period.
- You can use Schedule C to show tax decreases for sales or uses reported as taxable on this or previous tax returns that are resold for certain tax-free purposes or determined later to qualify as tax-free.

Line 6. See General Instruction D.

**Taxable Articles, Column (b).** Enter the sales price of any portable weapons such as rifles, carbines, machine guns, shotguns, or fowling pieces, from which a shot, bullet, or other projectile may be discharged by an explosive.

## SPECIFIC INSTRUCTIONS

### Line 7.

- This line should not include FAET that may have been included in the sales price.
- 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 if you are **not** the manufacturer, producer, or importer for purposes of this tax.
- Except for leases and certain installment sales, you must include all sales regardless of whether your customers paid you.
- The sales price is usually stated on the customer's invoices. You should also include the dollar value of things other than money given as consideration for the article. This includes services, personal property, and articles traded in.
- Do not include the sales price of a non-taxable article unless you sold it 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, you should enter the sales price of the unit. If a taxable sale, you must adjust the unit's sales price on Line 10 to exclude the non-taxable article, part, or accessory.

**Line 8.** You must enter the sales price of all articles included in Line 7 that you sold **tax-free** or **tax-exempt**. Please use the following chart to determine whether your entry is tax-free or tax-exempt.

| Tax-Free Sales                                                                                                                                                                                                                                                                                                                                                                                                                                             | Tax-Exempt Sales                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• If you are selling articles tax-free, you and your customer may need an approved TTB F 5300.28, Application for Registration for Tax-Free Transactions Under 26 U.S.C. 4221.</li> <li>• This registration number must be listed in Line 8.</li> <li>• Please refer to Title 27, Code of Federal Regulations (CFR), Section 53.131 for tax-free sales and Section 53.140 for registration requirements.</li> </ul> | <ul style="list-style-type: none"> <li>• If you are selling articles tax-exempt, an approved TTB F 5300.28, Application for Registration for Tax-Free Transactions Under 26 U.S.C. 4221, is not required.</li> <li>• Please refer to Title 27, Code of Federal Regulations (CFR), Section 53.62 for tax exemptions.</li> </ul> |

- Do not include the sales of articles sold tax paid to customers who later resell or use the articles for tax-free purposes; however, you may take a credit in Schedule C or file TTB F 5620.8, Claim, for a refund.
- You may refer to Industry Circular 93-5 for more information about selling articles tax-free or tax-exempt.
- Your failure to follow requirements or to be properly registered may result in additional taxes, penalties, and interest.

### Line 10.

- You must enter the net amount of adjustments to the sales prices of taxable sales for this tax period from Line 9.
- Eligible adjustments are allowed for certain items only when included in the sales price to your customer. *(Please see chart below)*
- Price readjustments in the same tax period in which the sale occurs also may 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)* that you paid to another manufacturer or importer. If you further manufacture articles on which excise tax was paid by another person, you may take a credit in Schedule C or file TTB F 5620.8, Claim, for a refund.

### Eligible Adjustments

| Exclusions (Decreasing Adjustments)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Inclusions (Increasing Adjustments)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Constructive Sales Price (CSP)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>You may take decreasing adjustments for the following items when included in the sales price of the article and not as a separate charge.</p> <ul style="list-style-type: none"> <li>• This excise tax.</li> <li>• Any charges for transportation, delivery, insurance, installation, and other expenses actually incurred in connection with the delivery of an article to a purchaser in connection with a bona fide sale.</li> <li>• Local advertising charges when certain conditions are met.</li> <li>• Extra and identical parts and accessories.</li> <li>• Non-taxable articles when sold in combination with a taxable article.</li> </ul> <p>Please refer to 27 CFR 53.61(b), .92, .93, .100, .101, and .102 for further information on exclusions from the sale price.</p> | <p>You may have to increase the sales price of a taxable article from the amount shown on your invoice.</p> <p>When calculating your sales price you must include the following.</p> <ul style="list-style-type: none"> <li>• Any charge which is required by the manufacturer, producer, or importer to be paid as a condition of the sale - which is not an expense falling within one of the allowable exclusions.</li> <li>• Any charges for tools and dies used in production.</li> <li>• A charge for a warranty. This depends on whether the warranty is optional or required. (See 27 CFR, Section 53.91 (c) for specific information.)</li> <li>• Any charges for coverings, containers, and packing.</li> <li>• Taxable and non-taxable articles sold as a unit.</li> </ul> <p>Please refer to 27 CFR 53.91 for further information on inclusions.</p> | <p>Certain types of sales require increasing or decreasing adjustments (also referred to as a constructive sales price) because the manufacturer, producer, or importer is constructing a new taxable price for the taxable article.</p> <ul style="list-style-type: none"> <li>• Use of a CSP will arise where the taxable article is not sold at wholesale.</li> <li>• A manufacturer, producer, or importer may elect or will be required to use a CSP so that its taxable sale price for various types of sales are at or near the established wholesale price of the taxable article.</li> <li>• When a manufacturer, producer, or importer makes a sale at retail or to retailers, he <b>may elect</b> to base the FAET on either the actual sale price or a CSP, which will be a percentage of the actual sale price to either retailers or at retail.</li> <li>• When a manufacturer, producer, or importer makes a sale "not at arms length and at less than fair market value" he <b>is required</b> to use a CSP in lieu of its actual sales price.</li> <li>• There are other circumstances which may require a CSP to be used. See the regulations listed below for these circumstances.</li> </ul> <p>Please refer to 27 CFR 53.94, .95, .96, .97, .99(c), .104(d)(1) &amp; (e), and .143 for further information on constructive sales price.</p> |

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## SPECIFIC INSTRUCTIONS

**Line 12.** You must pay the tax on your business use of taxable articles that you manufactured or imported. If you regularly sell the articles, you must:

- Compute the tax based on the lowest established wholesale price.
- Enter the sum of the prices for articles used.

Use includes:

- Loans of articles for display,
- Demonstration or familiarization, or
- Further manufacture of an article not subject to any FAET.

Please refer to 27 CFR, Section 53.111-115 for more information.

### Part III - Calculation of My Tax Liability for This Tax Period

**Line 17.** Include all increasing adjustments reflected on Schedule B.

Use Schedule B to report adjustments increasing the amount of tax you owe.

Examples include:

- Errors you made in calculating the tax you owed in a previous tax return period which resulted in an underpayment of your tax.
- Penalties and/or interest you owe on increasing adjustments.

**Line 19.** The amount you show on this line cannot exceed the amount on Line 18. Any excess must be carried over as a credit on your next tax return in Schedule C, Line 37 or you can file TTB Form 5620.8, Claim, for a refund.

Use Schedule C to report adjustments decreasing the amount you owe.

Examples Include:

- Errors you made in calculating the tax you owed in a previous tax return period that resulted in an overpayment of tax.
- Interest we owe you on decreasing adjustments.

You must fully explain any adjustments you list in Schedules B and C and you may not make adjustments earlier than the period in which they arose.

You must explain and submit documentation on any claim for credit that you file as required by 27 CFR Part 53 and 27 CFR 70.123.

**Line 21.** You must enter the total amount of deposits made on TTB F 5300.27 for the tax return period.

**Line 23.** If you are unable to apply your overpayment to your next return because you are filing a one-time, occasional, or final return, you may file a TTB F 5620.8, Claim, with the FAET Unit at the NRC for a refund.

**Line 41.** The form must have an original, authorized signature.

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## PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. We use this information collection to identify taxpayers, the period covered, and the amount of tax due for each tax return period. This information also ensures the correct tax payment was made and received. The information we request is mandatory by law (26 U.S.C. 6302).

We estimate the average burden associated with this collection of information is 7 hours per respondent or recordkeeper, depending on your individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

TTB may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a current, valid OMB control number.

## PRIVACY ACT STATEMENT

We provide this information to comply with Section 3 of the Privacy Act of 1974 (5 U.S.C., 552(a)(e)(3)).

We require this information under the authority of 26 U.S.C. 6302. You must disclose this information so we may identify you as a taxpayer, the period covered, and the amount of tax due for each return. This information also ensures the correct tax payment was made and received.

We use this information to make determinations for the purposes described in paragraph 2. Also, we may disclose the information to other Federal, State, foreign, and local law enforcement and regulatory agency personnel to verify information on the form where law does not prohibit such disclosure. We may disclose the information to the Justice Department if it appears that the furnishing of false information may constitute a violation of Federal law. Finally, we may disclose the information to members of the public in order to verify information on the form where law does not prohibit such disclosure.

If you fail to supply complete information, there will be a delay in the processing of your return.