

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

*(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>	
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3. Name <i>(Last, First, Middle)</i> or Corporation <i>(If Corporation)</i>			FF
4. Trade Name			FP
5. Mailing Address <i>(Street Address or P.O. Box Number)</i>			I
			T
6. City State Zip Code	9. Tax Period Covering <i>(Only one tax period per form)</i>		
Actual Location <i>(If Different Than Above)</i>			From: _____ <i>(mm/dd/yyyy)</i>
7. Physical Address of Principal Place of Business <i>(Show street address)</i>			To: June 30, _____ <i>(yyyy)</i>
8. City State Zip Code	10. Federal Firearms License (FFL) Number		

### Section II - Tax Computation

(11a) Tax Class <i>(For Items Marked*, See Instructions)</i>	(11b) Tax Class Code	(11c) Tax Rate (\$) <i>(Annual)</i>	(11d) Number of Locations	(11e) Tax Due
Class 1 - Importer of Firearms	61	\$1,000		
Class 1 - Importer of Firearms <i>(Reduced)*</i>	71*	500		
Class 2 - Manufacturer of Firearms	62	1,000		
Class 2 - Manufacturer of Firearms <i>(Reduced)*</i>	72*	500		
Class 3 - Dealer in Firearms	63	500		

<b>Make your check or money order payable to "Bureau of Alcohol, Tobacco, Firearms and Explosives", Write your Employer Identification Number on the check and send it with the return to Bureau of ATF, Attention NFA, P.O. Box 403269, Atlanta, GA 30384-3269.</b>	12. Total Tax Due
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### Section III - Business Registration

13. Ownership Information: Individual Owner  Partnership  Corporation  Other  *(Specify)* \_\_\_\_\_

14. Ownership Responsibility *(See instructions on back; use a separate sheet of paper if additional space is needed.)*

Full Name	Address	Position
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15. Gross Receipts less than \$500,000 *(See instructions on back; use a separate sheet of paper if additional space is needed.)*

16. New Business <input type="checkbox"/>	Federal Firearms License (FFL) Number	Date Business Commenced <i>(mm/dd/yyyy)</i>
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17. Existing Business With Change In:

(a) Name/Trade Name <input type="checkbox"/> <i>(Indicate)</i>	
(b) Address <input type="checkbox"/> <i>(Indicate)</i>	
(c) Ownership <input type="checkbox"/> <i>(Indicate)</i>	
(d) Employer Identification Number <input type="checkbox"/>	
<i>(Old: _____ New: _____)</i>	
(e) Business Telephone Number <input type="checkbox"/>	

18. Discontinued Business

**Section IV - Taxpayer Certification**

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 operations at the specified 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 with respect to a declaration under penalty of perjury, 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 3 years, or both, with the costs of prosecution added thereto.

19. Signature	20. Title	21. Date
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**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. (11c). 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's Federal Firearms 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 Federal Firearms Licensing Center, at 404-417-2750, 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**

### 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.

#### **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.