



**SECTION III – BUSINESS REGISTRATION**

OWNERSHIP INFORMATION: (Check One Box Only)

 INDIVIDUAL OWNER    PARTNERSHIP    CORPORATION    LLC    OTHER (Specify)

OWNERSHIP RESPONSIBILITY: (Read instruction sheet; use a separate sheet of paper if additional space is needed.)

FULL NAME	ADDRESS	POSITION
FULL NAME	ADDRESS	POSITION
FULL NAME	ADDRESS	POSITION
FULL NAME	ADDRESS	POSITION
FULL NAME	ADDRESS	POSITION

 GROSS RECEIPTS less than \$500,000 (See instructions for reduced rate taxpayers on the instruction sheet)

<input type="checkbox"/> <b>NEW BUSINESS</b> ( <b>NOTE:</b> Retailers and wholesalers show date alcoholic beverage sales began. Producers, manufactures and users show date business commenced)	DATE BUSINESS BEGAN (mm/dd/yyyy)
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 **EXISTING BUSINESS WITH CHANGE IN:** (CHECK APPROPRATE BOX BELOW)

<input type="checkbox"/> (a) NAME/TRADE NAME	DATE OF CHANGE (mm/dd/yyyy)
<input type="checkbox"/> (b) ADDRESS	DATE OF CHANGE (mm/dd/yyyy)
<input type="checkbox"/> (c) OWNERSHIP	DATE OF CHANGE (mm/dd/yyyy)
<input type="checkbox"/> (d) EMPLOYER IDENTIFICATION NUMBER (OLD: - ) (NEW: - )	DATE OF CHANGE (mm/dd/yyyy)
<input type="checkbox"/> (e) BUSINESS TELEPHONE NUMBER ( )	
<input type="checkbox"/> <b>DISCONTINUED BUSINESS</b>	DATE BUSINESS DISCONTINUED (mm/dd/yyyy)

**PAPERWORK REDUCTION ACT NOTICE**

This request is in accordance with the Paperwork Reduction Act of 1995. This information is used to ensure compliance by taxpayers of P.L. 100-647, Technical Corrections Act of 1988, and the Internal Revenue Laws of the United States. The information collections are used to determine and collect the right amount of tax.

The estimated average burden associated with this collection of information is .8 hour per respondent or record keeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 20220.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.

**(See attached instruction sheet)**

**INSTRUCTION SHEET**

ALCOHOL SPECIAL (OCCUPATIONAL) TAX REGISTRATION AND RETURN – For Periods Ending On or Before June 30, 2008

**GENERAL INSTRUCTIONS**

This Special Tax Registration and Return applies only to tax periods prior to July 1, 2008. For periods after July 1, 2008, use TTB F 5630.5d, Alcohol Dealer Registration. If you were engaged in one or more of the alcohol activities listed on this form, you are required to file this form and pay any special (occupational) tax (SOT) that is due before beginning business. 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 SOT periods began on July 1 and end on June 30. The due date for each period was July 1 (except in the case of nonbeverage drawback claimants who were required to pay special tax before filing claims). If you did not pay on a timely basis, interest and penalties are incurred.

The special tax rates listed on this form became effective January 1, 1988. If you were engaged in an alcohol related activity prior to this date and did not pay SOT, please contact the TTB National Revenue Center for assistance. If you were engaged 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 and the complete street addresses of all additional locations.

On October 22, 2004, H.R. 4520, the American Job Creation Act of 2004 was signed into law. As part of this act, the payment of SOT was suspended for certain businesses (listed under Section II(b)), for a 3-year period from July 1, 2005 until June 30, 2008. These businesses were still required to file this registration during the suspension period.

On August 10, 2005, the President signed into law the "Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users," Public Law 109-59. Section 11125 of that act repealed the special (occupational) taxes on producers and marketers of alcohol beverages, manufacturers of non beverage products, users of tax-free alcohol, and users and dealers of specially denatured spirits, effective July 1, 2008. However, tax liability and the registration requirement for periods before that date remain.

**DEFINITIONS**

A RETAIL DEALER (tax class codes 11, 12, 15, or 16) is anyone who sells or offers for sale, beverage alcohol products to any person other than a dealer. Examples of retailers are package stores, restaurants, bars, private clubs, fraternal or organizations, grocery stores or supermarkets which sell such beverages.

A RETAIL DEALER AT LARGE is one who moves his activity from place to place in different States, such as a circus or carnival.

A WHOLESALE DEALER (tax class codes 31 or 32) is anyone who sells or offers for sale, beverage alcohol products to another dealer. An IMPORTER is liable for tax as a wholesaler if he or she sells beverage alcohol products to other dealers (wholesalers or retailers).

**INSTRUCTIONS FOR REDUCED RATE TAXPAYERS**

The reduced rates for certain taxpayer classes, indicated with an asterisk (\*) in Section II(b), apply only to those taxpayers whose total gross receipts for the income tax year prior to the Special Tax period were less than \$500,000 (not just receipts relating to the activity subject to special tax). However, if you were a member of a controlled group as defined in section 5061(e) (3) of the Internal Revenue Code, you were not eligible for this reduced rate unless the total gross receipts for the entire group were less than \$500,000. If your business began an activity subject to special tax for the first time, you may have qualified for a reduced rate in your initial tax year if your gross receipts for the business (or the entire controlled group, if a member of a controlled group) were under \$500,000 the previous year. If you were eligible for the reduced rate, check the item in Section III and compute your tax using the reduced rate in Section II.

**SIGNING RETURN**

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

**SECTION I - TAXPAYER 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, LLC, or a government agency. If you do not have an EIN, contact the Internal Revenue Service immediately to obtain one. While TTB may assign a temporary identification number (beginning with XX) to allow initial processing of a return which lacks an EIN, do not delay submission of your return and payment 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(a) or II(b), enter the number of locations in Column (d) on the appropriate line(s) and multiply by the tax rate, Column (c). Insert the tax due in Column (e). If you began operations (except for nonbeverage drawback operations) after the month of July, then you were responsible for paying a prorated amount for the portions of the year you were in business. To compute your taxes, multiply the monthly rate, Column (b), by the number of locations, Column (d), and then by the number of months, treating parts of months as whole months, from the date you commenced operations through June 30. (For example, if you commenced operation on March 14, you would multiply by 4.) Compute the taxes due for each class and enter the total amount due in the block "Total Tax Due".

**SECTION III - BUSINESS REGISTRATION**

Please complete the ownership information in Section III. Supply the information specified 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 alcohol. For a corporation, association or similar organization, it also means any person that owned 10 percent or more of the outstanding stock in the business.

**MAILING INSTRUCTIONS**

Please sign and date the return, make your check or money order payable to **Alcohol and Tobacco Tax and Trade Bureau**, for the amount in the Total Tax Due block and mail the form along with the payment to

SOT Tax  
Alcohol and Tobacco Tax and Trade Bureau  
550 Main St  
Ste 8002  
Cincinnati, OH 45202-5215

If you need further assistance contact TTB National Revenue Center at 1-800-937-8864 or 1-877-882-3277 or you may send an email to [ttbtaxstamp@ttb.gov](mailto:ttbtaxstamp@ttb.gov). Additional information is also available at our Website, [WWW.TTB.GOV](http://WWW.TTB.GOV).

**NOTICE TO CUSTOMERS MAKING PAYMENT BY CHECK:** If you send us a check, it will be converted into an electronic funds transfer (EFT). This means we will copy your check and use the account information on it to electronically debit your account for the amount of the check. The debit from your account will usually occur within 24 hours, and will be shown on your regular account statement. You will not receive your original check back. We will destroy your original check, but we will keep the copy of it. If the EFT cannot be processed for technical reasons, you authorize us to process the copy in place of your original check. If the EFT cannot be completed because of insufficient funds, we may try to make the transfer up to 2 times