



Department of the Treasury

Alcohol and Tobacco Tax and Trade Bureau



Announcement

October 6, 2011

TTB Revises Form 5300.26, Firearms and Ammunition Excise Tax (FAET) Return

The Firearms Excise Tax Improvement Act of 2010, signed into law on August 16, 2010, eliminated the semimonthly deposit requirement. FAET payers who filed an excise tax return in 2010 or 2011 will receive a mailing including a [flyer](#) and sample copy of the [new tax return](#). The mailing reminds those who continue to make semi-monthly deposits that they must immediately cease making deposits. **Form 5300.27, Federal Firearms and Ammunition Excise Tax Deposit is obsolete and may no longer be submitted.** Previous versions of TTB F 5300.26 are also obsolete and may no longer be submitted. If an FAET payer has tax liability during a calendar quarter they must now timely file the new [TTB F 5300.26](#) and pay the tax due. The excise tax return and payment are due on the same [date](#).

FAET payers will soon be able to electronically file excise tax returns and make payments through Pay.gov. Taxpayers who download TTB F 5300.26 from our Web site and complete it electronically may take advantage of our "Smart Form" that performs calculations and includes other features to improve the accuracy of the tax return. Taxpayers may also save their tax return data with this new form.

You may direct questions concerning the above information to Constance L. Owings, Firearms & Ammunition Excise Tax Industry Program Analyst, TTB's National Revenue Center, at 513-684-7228, or toll-free at 877-882-3277.