

GENERAL INSTRUCTIONS
(Please detach these instructions before mailing deposit)

A. Why must I file this form?

- You must file this form to deposit Federal Firearms and Ammunition Excise Tax (FAET) as required by Title 26, United States Code, Section 4181.
- You must report the FAET shown in Line 4 of this deposit form on your TTB F 5300.26, Federal Firearms and Ammunition Excise Tax Return, in Schedule A, Statement of My Net Tax Liability During This Tax Period.

B. Who must deposit?

- If you are the manufacturer, producer or importer of pistols, revolvers, other firearms or shells and cartridges (articles), you are required to make deposits once your tax liability **exceeds \$2,000** during a calendar quarter (January to March, April to June, July to September and October to December).
- You are not required to make a deposit if you have been instructed by TTB to file semi-monthly returns.

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. When do I file deposits and when are they due?

- You must file and pay your first deposit beginning with the semi-monthly period in which your tax liability exceeds \$2,000. For the remaining semi-monthly periods during the quarter, you must file deposits and pay the tax you owe for each semi-monthly period through the end of the quarter.
- Once your tax liability **exceeds \$2,000**, deposits are due for each semi-monthly period - except for the last semi-monthly period in September.
- Please refer to below chart for due dates and further information:

Semi-Monthly Deposit Periods:	My Deposits are Due:	Comments:
Day 1 through 15	by the 9th day following the end of the semi-monthly period - except September 16 - 30.* For example, the deposit for the first semi-monthly period of March (1 - 15) must be filed and paid by March 24.	If a due date falls on a Saturday, Sunday or legal holiday, you must file and pay your deposit on the following day which is not a Saturday, Sunday or legal holiday.
Day 16 through last day of the month	by the 9th day following the end of the semi-monthly period - except September 16 - 30.* For example, the deposit for the second semi-monthly period of March (16 - 31) must be filed and paid by April 9.	If a due date falls on a Saturday, Sunday or legal holiday, you must file and pay your deposit on the following day which is not a Saturday, Sunday or legal holiday.
September 16 - 25*	by September 28.	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.
September 26 - 30*	by October 9.	If October 9 falls on a Saturday, Sunday or legal holiday, you must file and pay your deposit on the following day which is not a Saturday, Sunday or legal holiday.

*The second semi-monthly period for the month of September is divided into two deposit periods.

E. How much do I deposit?

- You must deposit at least the amount of the unpaid liability for the first deposit of a calendar quarter. All other deposits must be at least equal to the amount of the tax liability incurred for the period.
- You may be able to use the following rules if you expect your tax liability to exceed \$2,000 during the calendar quarter:

Look-back Quarter Rule	First-Time Filer Rule
<p>The look-back quarter is the second preceding calendar quarter.</p> <p>For example, the look-back quarter for July through September 2005 is January through March 2005. Except for September 16 - 30, you must make a deposit for each semi-monthly period which is at least 1/6 of the amount of the tax liability for the look-back quarter. For each of the periods of September 16 - 25 and September 26 - 30, you must make a deposit, which is at least 1/12 the amount of the tax liability for the look-back quarter.</p> <p>You may use this rule even if you did not file a return for the look-back quarter. However, this rule only applies if you incurred tax and timely filed a return on TTB Form 5300.26 for your business or trade in a quarter preceding the look-back quarter.</p> <p>You cannot use this rule if you made a late deposit during a calendar quarter or owe tax for a calendar quarter.</p>	<p>You are a first-time filer if you never filed a return on TTB F 5300.26 or you only filed a one-time or occasional return.</p> <p>You are a first-time filer if you have not been engaged in a business or trade covered by a return.</p> <p>If you are a first-time filer, you must make a deposit of not less than 95% of the amount of your tax liability for each semi-monthly period.</p> <p>You cannot use this rule if you are late with any semi-monthly deposit or if you pay your taxes late on the return for the calendar quarter.</p>

F. When are my deposits timely filed?

- We determine whether your deposit is timely by the date it is received by the lock-box financial institution, TTB Officer, or the Treasury Account (when made by Electronic Funds Transfer (EFT)).
- **Deposits of less than \$20,000** made by U. S. Mail are timely if the date you mailed the deposit is at least 2 days prior to the due date. TTB uses the U.S. Postal Service Stamp on your envelope as your official postmark.
- Deposits of **\$20,000 or more** are timely if received by the due date, regardless of when you mail it.
- If you fail to timely deposit, you will be liable for penalties and interest.

G. How and where do I send my deposits?

- You can file your excise tax deposits 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. Please visit the TTB Pay.gov website <http://www.ttb.gov/epayment.htm> for further information.
- You must prepare this form in duplicate. You should keep one copy for your records and mail the original with your check or money order to:

Alcohol and Tobacco Tax and Trade Bureau
Excise Tax
P. O. Box 360804
Pittsburgh, PA 15251-6804

- If your payment is made by Electronic Funds Transfer (EFT), the deposit form must be mailed to the above address.
- 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.

H. Additional information.

If you have any questions about making deposits, you can contact:

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

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

E- Mail Address: ttbfaet@ttb.treas.gov

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 deposit period. The information we request is mandatory by law (26 U.S.C., Section 6302).

We estimate the average burden associated with this collection of information is 10 minutes 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 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 currently 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. Section 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 deposit period. 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 deposit.