

**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**  
**FEDERAL FIREARMS AND AMMUNITION EXCISE TAX DEPOSIT**  
*(Please read the instructions before completing this form)*

FOR TTB USE ONLY

Tax:

\$

Penalty:

\$

Interest:

\$

Total:

\$

Examined By:

Date:

Other:

1. Deposit period *(check one)* January 1 – 15 January 16 – 31 February 1 – 15 February 16 – last day March 1 – 15 March 16 – 31 April 1 – 15 April 16 – 30 May 1 – 15 May 16 - 31 June 1 – 15 June 16 – 30 July 1 – 15 July 16 – 31 August 1 – 15 August 16 – 31 September 1 – 15 September 16 - 25 September 26 - 30 October 1 – 15 October 16 – 31 November 1 – 15 November 16 – 30 December 1 – 15 December 16 – 31

## 2. Calendar Year

## 3. Taxpayer Identification Number

## 4. Amount of deposit

\$

5. Deposit is made by *(check one)* Check Money Order EFT Other *(specify)* \_\_\_\_\_6. Name, trade, or business name and address *(mailing and location)* of taxpayer  
*(number, street, city, state, and ZIP code)*7. Daytime telephone number *(including area code)* Check this box if above information has changed since last filing

## GENERAL INSTRUCTIONS

*(Please do not mail these instructions with your deposit form)*

### 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 24th.	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 2006 is January through March 2006. 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 have 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 percent 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>

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## GENERAL INSTRUCTIONS

### 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 Fund 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 mailed 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 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:

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), the deposit form must be mailed to the above address by the due date of the deposit.
- 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 completing TTB F 5000.31 Pay.gov User Agreement at <http://www.ttb.gov/forms/f500031.pdf>. Please visit the TTB Pay.gov Web site <http://www.ttb.gov/epayment/epayment.shtml> for further information.

### 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 45202-5215

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

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

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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 deposit period. 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 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 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 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.