

**TAX
YEAR**

**DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
SPECIAL TAX "RENEWAL" REGISTRATION AND RETURN
(TAX PERIOD 7/1/2007 – 6/30/2008) (SEE SEPARATE INSTRUCTION SHEET)**

**2008
PRMT****SECTION I - TAXPAYER IDENTIFYING INFORMATION**

1. EMPLOYER IDENTIFICATION NUMBER	BUSINESS TELEPHONE	2. OWNERSHIP INFORMATION: (Check One Box Only)	
		<input type="checkbox"/> INDIVIDUAL OWNER	<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> CORPORATION	<input type="checkbox"/> OTHER (Specify)
NOTICE: (SEE INSTRUCTIONS 4 – 7)			
3.	TOBACCO PRODUCTS MANUFACTURERS AND TOBACCO EXPORT WAREHOUSE PROPRIETORS (with gross receipts less than \$500,000 for most recent tax year.)		
4.	ALCOHOL FUEL PLANT (receiving and/or producing a total of less than 10,000 proof gallons per calendar year.)		
5.	EDUCATIONAL INSTITUTION (procuring less than 25 gallons of specially denatured alcohol or tax-free alcohol per calendar year.)		

SECTION II – CORRECTIONS TO PREPRINTED TAXPAYER IDENTIFYING INFORMATION
(Complete ONLY if needed and ONLY for the items requiring changes.)

6. NAME (Last, First, Middle) or CORPORATE NAME (if Corporation)	7. TRADE NAME		
8. MAILING ADDRESS	9. CITY, STATE, ZIP CODE	10. DATE OF CHANGE (mm/dd/yyyy) □□ -- □□ -- □□□□	
11. EMPLOYER IDENTIFICATION NUMBER	12. BUSINESS TELEPHONE NUMBER		

SECTION III – CHANGE IN OWNERSHIP STATUS
(Check and complete as applicable)

13. <input type="checkbox"/> The person identified above no longer owns the business or is no longer engaged in the operations covered by this special tax "renewal" registration and return. (Please complete Section V below.) DATE BUSINESS DISCONTINUED _____ (mm/dd/yyyy)
14. <input type="checkbox"/> I am the new owner of the business location identified above. I commenced business operations on _____ (mm/dd/yyyy). Please complete Section II above and Section V below. As needed, correct/change the Special Tax Location Registration Listing information.

SECTION IV – TAX COMPUTATIONS
(See Enclosed Tax Class Reference Chart)

(a) TAX CLASS	(b) TAX CODE	(c) NUMBER OF LOCATIONS	(d) TAX RATE (\$)	(e) TAX DUE (\$)
OFFICIAL USE ONLY	FF	FP	I	16. TOTAL TAX DUE

IF YOU OWE SPECIAL TAX FOR THIS TAX PERIOD, YOU MUST SUBMIT PAYMENT BY JULY 1, 2007

MAKE CHECK OR MONEY ORDER PAYABLE TO "ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)." WRITE YOUR EMPLOYER IDENTIFICATION NUMBER ON THE CHECK, AND SEND IT WITH THE RETURN TO TTB, P.O. BOX 371962, PITTSBURGH, PA 15250-7962

SECTION V – 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; and that this return/registration applies only to the specified business and location or, where the return/registration is for more than one location, it applies only to the business operations at the locations specified on the attached Special Tax Location Registration Listing. NOTE: Violation of Title 26, United States Code 7206, with respect to a declaration under penalties 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 than 3 years, or both, with the costs of prosecution added thereto.

17. SIGNATURE	18. TITLE	19. DATE
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**TAX
YEAR****DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
SPECIAL TAX LOCATION REGISTRATION LISTING
(RENEWAL BUSINESS - TAX PERIOD 7/1/2007- 6/30/2008)****2008
PRMT****INSTRUCTIONS**

1. Review and verify that all preprinted business location information is correct.
2. A full street address or rural route description for the actual physical location of the business is required. A post office box number is unacceptable, and if left uncorrected, may delay or prevent registration of the location as required by law.
3. If any preprinted business location information is incorrect, line through the incorrect business location information and clearly print or type the correct business location information.
4. If a business location is no longer in business, line through all preprinted business location information pertaining to that business location; print or type the words "OUT OF BUSINESS"; and show the date business activities ceased at the business location.
5. Enter business location information for new business locations in the space provided below. Please print or type all business location information entered for each new business location.

EMPLOYER IDENTIFICATION NUMBER:

TTB LOCATION NUMBER	TAX CLASS CODE	TRADE NAME	LOCATION ADDRESS	CITY, STATE, ZIP CODE	BUSINESS TELEPHONE NUMBER
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DO NOT WRITE IN THE SPACE BELOW EXCEPT TO ADD A NEW BUSINESS LOCATION

TRADE NAME	BUSINESS TELEPHONE NUMBER ()
LOCATION ADDRESS	CITY, STATE, ZIP CODE
TAX CODE TAX CLASS	DATE NEW LOCATION STARTED BUSINESS (mm/dd/yyyy)

PAPERWORK REDUCTION ACT

This information is used to ensure compliance by taxpayers with 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. The Alcohol and Tobacco Tax and Trade Bureau (TTB) uses the information to determine and collect the right amount of tax.

The estimated average burden associated with this collection 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 directed to Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 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.

**DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
TAX CLASS REFERENCE CHART
TAX YEAR 2008**

TAX CLASS	DESCRIPTION	TAX RATE	TAX CODE	STATUS
RETAIL DEALER (RLD)	• Liquors (Distilled Spirits, Wine or Beer)	\$ 250	11	SUSPENDED
	• Beer Only	\$ 250	12	SUSPENDED
	• Liquors (Distilled Spirits, Wine or Beer) – At Large	\$ 250	15	SUSPENDED
	• Beer Only – At Large	\$ 250	16	SUSPENDED
WHOLESALE DEALER (WLD)	• Liquors (Distilled Spirits, Wine, or Beer)	\$ 500	31	SUSPENDED
	• Beer Only	\$ 500	32	SUSPENDED
BREWER	• Regular Rate	\$1000	41	SUSPENDED
	• REDUCED RATE*	\$ 500	43*	SUSPENDED
NONBEVERAGE DRAWBACK CLAIMANT	• Manufacturer of Nonbeverage products (MNBP)	\$ 500	51	SUSPENDED
INDUSTRIAL ALCOHOL	• User of specially denatured alcohol (SDA)	\$ 250	55	PAYABLE
	• Dealer in specially denatured alcohol (SDA)	\$ 250	56	PAYABLE
	• User of tax-free (TF) alcohol	\$ 250	57	PAYABLE
ALCOHOL PRODUCERS	• Proprietor of alcohol fuel plant (AFP)	\$1000	58	SUSPENDED
	• Proprietor of alcohol fuel plant (AFP) – REDUCED*	\$ 500	59*	SUSPENDED
	• Proprietor of distilled spirits plant (DSP)	\$1000	81	SUSPENDED
	• Proprietor of distilled spirits plant (DSP) – REDUCED*	\$ 500	86*	SUSPENDED
	• Proprietor of bonded wine cellar (BWC)	\$1000	82	SUSPENDED
	• Proprietor of bonded wine cellar (BWC) – REDUCED*	\$ 500	87*	SUSPENDED
	• Proprietor of bonded wine warehouse (BWW)	\$1000	83	SUSPENDED
	• Proprietor of bonded wine warehouse (BWW) – REDUCED*	\$ 500	88*	SUSPENDED
	• Proprietor of taxpaid wine bottling house (TPWBH)	\$1000	84	SUSPENDED
	• Proprietor of taxpaid wine bottling house (TPWBH) – REDUCED*	\$ 500	89*	SUSPENDED
TOBACCO PRODUCTS	• Manufacturer of tobacco products	\$1000	91	PAYABLE
	• Manufacturer of tobacco products – REDUCED*	\$ 500	95*	PAYABLE
	• Manufacturer of cigarette papers and tubes	\$1000	92	PAYABLE
	• Manufacturer of cigarette papers and tubes – REDUCED*	\$ 500	96*	PAYABLE
	• Proprietor of export warehouse	\$1000	93	PAYABLE
	• Proprietor of export warehouse – REDUCED*	\$ 500	97*	PAYABLE

See supplemental instructions for explanation of Reduced Rates.

**IF YOU NEED FURTHER ASSISTANCE
CONTACT THE TTB NATIONAL REVENUE CENTER
AT 1-800-937-8864 OR (513) 684-2979**

SUPPLEMENTAL INSTRUCTION SHEET FOR COMPLETING

SPECIAL TAX “Renewal” REGISTRATION AND RETURN, TTB FORM 5630.5R (6/2007)

ATTENTION ALCOHOL RETAILERS, WHOLESALERS, PRODUCERS AND MANUFACTURERS OF NONBEVERAGE PRODUCTS

The American Job Creation Act of 2004, P. L. 108-357, was signed into law on October 22, 2004.

Section 246 of the Act suspended payment of Special Occupational Tax by persons engaged in or carrying on a trade or business involving the production or the wholesale or retail sale of alcohol products and the manufacturer of non-beverage products from alcohol beverage products. The suspension period is the period beginning on July 1, 2005, and ending on June 30, 2008.

Although payment of Special Occupational Tax is suspended as outlined above, the law provides for a **Registration Requirement**. The Alcohol and Tobacco Tax and Trade Bureau (TTB) will continue to use the Special Tax Registration and Return, TTB Form 5630.5, and the Special Tax “Renewal” Registration and Return, TTB Form 5630.5R, to register those business locations used for the carrying on of a trade or business subject to Special Occupational Tax. We will continue to mail the TTB Form 5630.5R to registered persons on an annual basis. Persons receiving a TTB Form 5630.5R are required to verify, sign, date and return the form to TTB by July 1st of each year. Any new business locations must be registered by listing the new business location on the TTB Form 5630.5R or by filing TTB Form 5630.5.

We will continue to issue a Special Tax Stamp, TTB Form 5630.6A, as evidence of tax payment and registration for each business location and/or business that pays tax. However, we will not issue a Special Tax Stamp to those persons who meet the above criteria for suspension of tax payment.

If you have any questions regarding Special Occupational Tax, please contact the TTB National Revenue Center at 1-800-937-8864 or (513) 684-2979.

ATTENTION “PERMITTEES”

If you are no longer engaged in the operations authorized by the Alcohol and Tobacco Tax and Trade Bureau (TTB), and have complied with all requirements for discontinuance (*e.g., disposal of alcohol and/or tobacco, filing of final reports(s), etc.*), you are authorized to submit your Permit(s) and/or Notices for cancellation with this Special Occupational Tax (SOT) Renewal. Make sure that you have completed Items 13, 17, 18, and 19 on the front of this form. Such cancellation will not affect your right to reapply in the future. However, you may not engage in any operations requiring authorization until you have requalified.

If you have a permit, but you **ARE NOT CONDUCTING BUSINESS** for which you have been issued a permit, you **MUST FILE** this tax return and attach a statement saying that you are currently “INACTIVE” and will file a new tax return before conducting any operations in this tax year.

If you need assistance in disposing of alcohol and/or tobacco, or need other information regarding documents to be filed, please contact the TTB National Revenue Center at 1-877-882-3277, or (513) 684-3334 between 8 A.M. and 5 P.M. E.S.T.

1. Item 1 – Taxpayer Identifying Information – If any taxpayer identifying information in Block 1 is incorrect, enter only the corrected information in the appropriate block in Section II.

2. Your tax return must contain a valid Employer Identification Number (EIN). A missing or incorrect EIN will result in a delay in the processing your special tax registration and return form, and in the issuance of a special tax stamp. An EIN is a unique number for business entities issued by the Internal Revenue Service (IRS). You must have an EIN whether you are individual owner, partnership, corporation, or an agency of the government. If you do not have an EIN, contact your local IRS office immediately to obtain one. If you submit a special tax registration and return form that does not have an EIN, TTB may assign a

temporary identification number (beginning with XX) to allow initial processing of the special tax registration and return form. However, a special tax stamp, TTB Form 5630.6A, will not be issued until you have notified us of the issuance of a valid EIN. If your special tax registration and return form has an XX number or an incorrect EIN in Item 1, be sure to enter the correct EIN in Item 11. Do not delay the submission of your special tax registration and return form, and any payment, past the due date pending the receipt of a valid EIN. Submit your EIN by separate correspondence after receipt from the IRS.

3. Item 2 – Check only one box to describe the type of ownership of the business identified in Item 1.

4. Items 3, 4, and 5 – Reduced Rate Taxpayers and Exempt Activities – You must declare your eligibility for a reduced rate or special tax exemption each year. The regular rates are used to compute the amounts shown as due on the special tax registration and return form.

5. Check Item 3 only if you are a tobacco products manufacturer or you are the proprietor of a tobacco export warehouse, and the gross receipts for your entire business, from all sources (not just receipts relating to the activity subject to special occupational tax), was less than \$500,000 for the tax year immediately preceding this tax year. If your business meets these conditions, you are eligible for a reduced tax rate and may compute your tax using the appropriate reduced tax rate on the enclosed Tax Class Reference Chart. 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 a reduced rate unless the total gross receipts for the entire group are less than \$500,000.

6. Check Item 4 only if you are an alcohol fuel plant proprietor who received and/or produced a total of less than 10,000 proof gallons of alcohol for the calendar year immediately preceding this tax year. If your business meets this condition, you are exempt from payment of special tax.

7. Check Item 5 only if your business operates as a university, college, or institution of scientific research and holds a permit to procure and use specially denatured alcohol or tax-free alcohol **AND** acquires less than 25

gallons of specially denatured alcohol or tax-free alcohol per calendar year for experimental or research use. If your business meets these conditions, you are exempt from payment of special tax.

8. Item 13 – If you have discontinued business operations, check Item 13 and enter the date of discontinuance in the space provided and complete Section V.

9. Item 14 – If you are the new owner of the business, check Item 14 and complete Sections II, IV and V. Also, correct any errors on the Special Tax “Renewal Registration and Return.

10. Item 15 – If tax payment is due, the amount shown in Column 15(e), as tax due, is computed by multiplying the number of locations, Column 15(c), by the tax rate, Column 15(d). Add additional tax classes (if necessary) in the vacant spaces provided or attach additional sheets.

11. Item 16 – If tax payment is due, the total tax due is computed by adding the figures in Column 15(e).

12. If the preprinted information in Section IV is incorrect, line through the incorrect item(s) and write in the correct information alongside the lined out item(s).

13. See the enclosed Tax Class Reference Chart for tax class and tax rate information.