

1513-0113 Justification (TTB F 5620.5R - "Special Tax "Renewal" Registration and Return")

Section 246 of the American Jobs Creation Act of 2004 amended the Internal Revenue Code of 1986 to provide that, during the period from July 1, 2005 through June 30, 2008, the rate of special (occupational) tax on certain occupations will be zero. To adjust this form to indicate the suspension of tax payment for these occupations and to prepare it for the new year, we have change all dates on the form and added a reference chart and supplemental instructions to better explain the suspension as well as made other grammatical corrections.