

1513-0112 Justification (TTB F 5620.5 - "Special Tax 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, we have blacked out the boxes pertaining to tax payment in Section II. We deleted "Alcohol and Tobacco" from the heading on the 1st page and for the instructions. We also updated the instructions under the "General Instructions" and "Section II" headings as well as made other grammatical corrections.