

**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**  
**SPECIAL - TAX REGISTRATION AND RETURN**

(Please Read Instructions Carefully Before Completing This Form)

**SECTION I - TAXPAYER IDENTIFYING INFORMATION**

|  |   |   |
|--|---|---|
| 1. EMPLOYER IDENTIFICATION NUMBER (Required. See instructions.)          | 2. BUSINESS TELEPHONE NUMBER<br>( )                   | <b>FOR TTB USE ONLY</b>   |
| 3. NAME (Last, First, Middle) OR   | OWNER NAME (Name of Corporation, Partnership or LLC), |   |
| 4. TRADE NAME  |   |   |
| 5. MAILING ADDRESS (Street address or P.O. box number)                   |   |   |
| 6. CITY STATE ZIP CODE   |   |   |
| ACTUAL LOCATION (IF DIFFERENT THAN ABOVE)                                |   | 9. TAX PERIOD COVERING<br>(only one tax period per form)<br><br>FROM: _____<br>(mm/dd/yyyy)<br><br>TO: June 30, _____<br>(yyyy) |
| 7. PHYSICAL ADDRESS OF PRINCIPAL PLACE OF BUSINESS (Show street address) |   |   |
| 8. CITY STATE ZIP CODE   |   |   |

**SECTION II - TAX COMPUTATION**

| TAX CLASS DESCRIPTION (FOR ITEMS MARKED*, SEE INSTRUCTIONS)<br>(a) | MONTHLY<br>(b)  | ANNUAL<br>(c)                       | LOCATIONS<br>(d) | TAX DUE<br>(e) | CODE<br>(f) |
|--|---|-------------------------------------|------------------|----------------|-------------|
| RETAIL DEALER  | Liquors (Distilled spirits, wine, or beer)            |                                     |                  |                | 11          |
|  | Beer only   |                                     |                  |                | 12          |
|  | Liquors (Distilled spirits, wine, or beer) - at large |                                     |                  |                | 15          |
|  | Beer only - at large                                  |                                     |                  |                | 16          |
| WHOLESALE DEALER   | Distilled spirits, wine, or beer                      |                                     |                  |                | 31          |
|  | Beer only   |                                     |                  |                | 32          |
| BREWER   | Regular rate  |                                     |                  |                | 41          |
|  | REDUCED rate*   |                                     |                  |                | 43*         |
| NONBEVERAGE DRAWBACK CLAIMANT                                      |   |                                     |                  |                | 51          |
| INDUSTRIAL ALCOHOL   | User of specially denatured alcohol                   | \$20.83 <sup>1</sup> / <sub>3</sub> | 250              |                | 55          |
|  | Dealer in specially denatured alcohol                 | \$20.83 <sup>1</sup> / <sub>3</sub> | 250              |                | 56          |
|  | User of tax-free alcohol                              | \$20.83 <sup>1</sup> / <sub>3</sub> | 250              |                | 57          |
| ALCOHOL PRODUCERS  | Proprietor of alcohol fuel plant                      |                                     |                  |                | 58          |
|  | Proprietor of alcohol fuel plant - REDUCED*           |                                     |                  |                | 59*         |
|  | Proprietor of distilled spirits plant                 |                                     |                  |                | 81          |
|  | Proprietor of distilled spirits plant - REDUCED*      |                                     |                  |                | 86*         |
|  | Proprietor of bonded wine cellar                      |                                     |                  |                | 82          |
|  | Proprietor of bonded wine cellar - REDUCED*           |                                     |                  |                | 87*         |
|  | Proprietor of bonded wine warehouse                   |                                     |                  |                | 83          |
|  | Proprietor of bonded wine warehouse - REDUCED*        |                                     |                  |                | 88*         |
|  | Proprietor of taxpaid wine bottling house             |                                     |                  |                | 84          |
|  | Proprietor of taxpaid wine bottling house - REDUCED*  |                                     |                  |                | 89*         |
| TOBACCO PRODUCTS   | Manufacturer of tobacco products                      | \$83.33 <sup>1</sup> / <sub>3</sub> | 1000             |                | 91          |
|  | Manufacturer of tobacco products - REDUCED*           | \$41.66 <sup>2</sup> / <sub>3</sub> | 500              |                | 95*         |
|  | Manufacturer of cigarette papers and tubes            | \$83.33 <sup>1</sup> / <sub>3</sub> | 1000             |                | 92          |
|  | Manufacturer of cigarette papers and tubes - REDUCED* | \$41.66 <sup>2</sup> / <sub>3</sub> | 500              |                | 96*         |
|  | Proprietor of export warehouse                        | \$83.33 <sup>1</sup> / <sub>3</sub> | 1000             |                | 93          |
|  | Proprietor of export warehouse - REDUCED*             | \$41.66 <sup>2</sup> / <sub>3</sub> | 500              |                | 97*         |

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

TOTAL TAX DUE

\$

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; 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 businesses at the locations specified on the attached list.  
 Note: Violation of Title 26, United States Code 7206, with respect to a declaration under the 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.

|           |       |      |
|-----------|-------|------|
| SIGNATURE | TITLE | DATE |
|-----------|-------|------|

**INSTRUCTION SHEET**  
**TTB FORM 5630.5, SPECIAL TAX REGISTRATION AND RETURN**

**GENERAL INSTRUCTIONS**

If you are engaged in one or more of the alcohol or tobacco activities listed on this form, you are required to file this registration before beginning business, and each year that you continue to operate. If your activities require that you also pay the annual tax ('Industrial Alcohol' & 'Tobacco Products' categories) you may file TTB F 5630.5R instead.

You may file one return to cover several locations or several types of activity. However, you must submit a separate return for each tax period. The special occupational tax period runs from July 1 through June 30 and all registrations and payments are due annually by July 1.

As evidence of tax payment, you will be issued a Special Tax Stamp, TTB F 5630.6A, for each location and/or business.

The special tax rates listed on this form became effective January 1, 1988. If you were engaged in an alcohol or tobacco related activity prior to this date and did not pay special occupational tax, please contact the TTB National Revenue Center for assistance. On October 22, 2004, H.R. 4520, the American Job Creations Act of 2004, was signed into law. As part of this act, the payment of Special Occupational Tax (SOT) was suspended for certain businesses, for a 3-year period from July 1, 2005 until June 30, 2008. These businesses are still required to file this registration during the suspension period.

**SECTION I - TAXPAYER IDENTIFYING INFORMATION**

Complete Section I, Taxpayer Identifying Information, as specified on the form. Enter the tax period covered by the return in the space provided. Your return must contain a valid EMPLOYER IDENTIFICATION NUMBER (EIN). The EIN is a unique number for business entities issued by the Internal Revenue Service (IRS). **You must have an EIN whether you are an individual owner, partnership, corporation, LLC, or a Government agency.** If you do not have an EIN, contact the Internal Revenue Service immediately to obtain one. While TTB may assign a temporary identification number (beginning with XX) to allow initial processing of a return which lacks an EIN, **a tax stamp will not be issued until you have submitted a valid EIN.** Do not delay submission of your return and payment past the due date pending receipt of your EIN. If you have not received a number by the time you file this return, write "number applied for" in the space for the number. Submit your EIN by separate correspondence after receipt from the IRS.

**SECTION II - TAX COMPUTATION**

To complete Section II, enter the number of locations in Col. (d) on the appropriate line(s) and multiply by the tax rate, Col. (c). Insert the tax due in Col. (e). If you begin operations after the month of July, then you are responsible for paying a prorated amount for the portion of the year you are in business. To compute your taxes, multiply the monthly rate, Col. (b), by the number of months, treating parts of months as whole months, from the date you commenced operations through June 30. (For example, if you commenced operations on March 14, you would multiply by 4.) Compute the taxes due for each class and enter the total amount due in the block "Total Tax Due".

**INSTRUCTIONS FOR REDUCED RATE TAXPAYERS**

The reduced rates for certain taxpayer classes, indicated with an asterisk (\*) in Section II, apply only to those taxpayers whose total gross receipts for your most recent income tax year are less than \$500,000 (not just receipts relating to the activity subject to special occupational tax). 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 this reduced rate unless the total gross receipts for the entire group are less than \$500,000. If your business is beginning an activity subject to special tax for the first time, you may qualify for a reduced rate in your initial tax year if your gross receipts for the business (or the entire control group, if a member of a control group) were under \$500,000 the previous year. If you are eligible for the reduced rate, check item 12 in Section III and compute your tax using the reduced rate in Section II.

**SECTION III - BUSINESS REGISTRATION**

Please complete the ownership information in Section III. Supply the information specified in Item 11 for each individual owner, partner, or responsible person. For a corporation, partnership, or association, a responsible person is anyone with the power to control the management policies or buying or selling practices pertaining to alcohol or tobacco. For a corporation, association, or similar organization, it also means any person owning 10 percent or more of the outstanding stock in the business.

**CHANGES IN OPERATIONS**

If there is a change of address or location, TTB F 5630.5 must be completed and submitted within 30 days of the change (*90 days for nonbeverage drawback claimants*). Return your Special Tax Stamp, TTB F 5630.6A, along with the completed TTB F 5630.5 to: TTB, NRC, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215, and an amended TTB F 5630.6A will be issued. All taxpayers except retail dealers must also contact the TTB National Revenue Center in order to amend their permit or to obtain a new one. If special taxpayers do not register these changes within the appropriate time frames, additional tax and interest will be charged and penalties may be incurred. For a change in ownership or control of an activity, consult the TTB National Revenue Center before beginning the activity.

**DEFINITION**

A RETAIL DEALER (*tax class codes 11, 12, 15, or 16*) is anyone who sells, or offers for sale, beverage alcohol products to any person other than a dealer. Examples of retailers are package stores, restaurants, bars, private clubs, fraternal organizations, grocery stores, or supermarkets which sell such beverages.

A RETAIL DEALER AT LARGE is anyone who moves his/her activity from place to place in different States, such as a circus or carnival.

A WHOLESALE DEALER (*tax class codes 31 or 32*) is anyone who sells or offers for sale, beverage alcohol products to another dealer. An IMPORTER is liable for tax as a wholesaler if he or she sells beverage alcohol products to other dealers (wholesalers or retailers).

**SIGNING RETURN**

This form must be signed by the individual owner, a partner, or, in case of a corporation, an individual authorized to sign for the corporation.

**MAILING INSTRUCTIONS**

Please sign and date the return, make a check or money order payable to ALCOHOL AND TOBACCO TAX AND TRADE BUREAU, for the amount in the Total Tax Due block, and MAIL THE FORM ALONG WITH THE PAYMENT TO TTB, P.O. Box 371962, Pittsburgh, PA 15250-7962.

**IF YOU NEED FURTHER ASSISTANCE**  
**CONTACT TTB NATIONAL REVENUE CENTER**  
**AT 1-800-937-8864 OR 513-684-2979 OR**  
**YOU MAY SEND AN E-MAIL TO** \_\_\_\_\_  
**TTBTAXSTAMP@TTB.GOV**  
**ADDITIONAL INFORMATION IS ALSO AVAILABLE**  
**AT OUR WEB SITE, WWW.TTB.GOV**

SEE IMPORTANT TAXPAYER REMINDER ON THE NEXT PAGE



**SECTION III - BUSINESS REGISTRATION**

10. OWNERSHIP INFORMATION:  INDIVIDUAL OWNER  PARTNERSHIP  CORPORATION  LLC  OTHER (Specify) \_\_\_\_\_  
 (Check One Box Only)

11. OWNERSHIP RESPONSIBILITY: (Read instruction sheet; use a separate sheet of paper if additional space is needed.)

| FULL NAME | ADDRESS | POSITION |
|-----------|---------|----------|
|           |         |          |
|           |         |          |
|           |         |          |
|           |         |          |
|           |         |          |

12.  GROSS RECEIPTS less than \$500,000 (See instructions for reduced rate taxpayers on the instruction sheet below.)

|  |                               |
|--|-------------------------------|
| 13. <input type="checkbox"/> NEW BUSINESS ( <b>NOTE:</b> RETAILERS AND WHOLESALERS SHOW DATE ALCOHOLIC BEVERAGE SALES BEGAN; PRODUCERS, MANUFACTURERS, AND USERS SHOW DATE BUSINESS COMMENCED) | DATE OF CHANGE (mm, dd, yyyy) |
|--|-------------------------------|

14.  EXISTING BUSINESS WITH CHANGE IN:

|  |                               |
|--|-------------------------------|
| <input type="checkbox"/> (a) NAME/TRADE NAME (Indicate)                                | DATE OF CHANGE (mm, dd, yyyy) |
| <input type="checkbox"/> (b) ADDRESS (Indicate)  | DATE OF CHANGE (mm, dd, yyyy) |
| <input type="checkbox"/> (c) OWNERSHIP (Indicate)                                      | DATE OF CHANGE (mm, dd, yyyy) |
| <input type="checkbox"/> (d) EMPLOYER IDENTIFICATION NUMBER<br>(OLD: _____ NEW: _____) | DATE OF CHANGE (mm, dd, yyyy) |
| <input type="checkbox"/> (e) BUSINESS TELEPHONE NUMBER<br>(        )                   |                               |

|  |   |
|--|---|
| 15. <input type="checkbox"/> DISCONTINUED BUSINESS | DATE BUSINESS DISCONTINUED (mm, dd, yyyy) |
|--|---|

**PAPERWORK REDUCTION ACT NOTICE**

This request is in accordance with the Paperwork Reduction Act of 1995. This information is used to ensure compliance by taxpayers of P.L. 100-647, Technical Corrections Act of 1988, and the Internal Revenue Laws of the United States. This information collection is used to determine and collect the right amount of tax.

The estimated average burden associated with this collection of information is .8 hour per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 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.

**(SEE INSTRUCTION SHEET)**

### **TAXPAYER REMINDER**

**This is an annual tax due before starting business and by July 1 each year after that. After your initial payment of this tax, you should receive a "renewal" registration and return each year in the mail, prior to the due date. However, if you do not receive a renewal form, you are still liable for the tax and should contact the TTB National Revenue Center noted in the instructions to obtain a Special (Occupational) Tax Registration and Return.**

**Your canceled check may be used as evidence of tax payment until you receive your Special Tax Stamp from TTB.**