

TAX YEAR	DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU SPECIAL TAX "RENEWAL" REGISTRATION AND RETURN (TAX PERIOD 7/1/2008 – 6/30/2009) (See separate instruction sheet)	2009 TOB
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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"/> OTHER <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION
3. <input type="checkbox"/> TOBACCO PRODUCTS MANUFACTURES AND TOBACCO EXPORT WAREHOUSE PROPRIETORS (with gross receipts less than \$500,000 for most recent tax year.)	

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

4. NAME (Last, First, Middle) or CORPORATE NAME (if Corporation)	5. TRADE NAME	
6. MAILING ADDRESS	7. CITY, STATE, ZIP CODE	8. DATE OF CHANGE (mm/dd/yyyy) <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
9. EMPLOYER IDENTIFICATION NUMBER	10. BUSINESS TELEPHONE NUMBER	

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

11.	<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)
12	<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 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 (\$)
OFFICAL USE ONLY	FF	FP	I	TOTAL
				14. TOTAL TAX DUE

IF YOU OWE SPECIAL TAX FOR THIS TAX PERIOD, YOU MUST SUBMIT PAYMENT BY JULY 1, 2008
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 SOT TAX, 550 MAIN ST., STE 8002, CINCINNATI, OH 45202

Notice to Customers Making Payment by Check: If you send us a check, it will be converted into an electronic funds transfer (EFT). This means we will copy your check and use the account information on it to electronically debit your account for the amount of the check. The debit from your account will usually occur within 24 hours, and will be shown on your regular account statement. You will not receive your original check back. We will destroy your original check, but we will keep the copy of it. If the EFT cannot be processed for technical reasons, you authorize us to process the copy in place of your original check. If the EFT cannot be completed because of insufficient funds, we may try to make the transfer up to 2 times.

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; 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.

15. SIGNATURE	16. TITLE	17. 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 7/1/2008 – 6/30/2009)	2009 TOB
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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 locations.

EMPLOYER IDENTIFICATION NUMBER:	
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TTB LOCATION NUMBER	TAX CLASS CODE	TRADE NAME	LOCATION ADDRESS	CITY, STATE, ZIP CODE	BUSINESS TELEPHONE NUMBER

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 currently valid OMB control number.

SUPPLEMENTAL INSTRUCTION SHEET FOR COMPLETING

SPECIAL TAX "Renewal" REGISTRATION AND RETURN, TTB FORM 5630.5R (07/2008)

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 tobacco, filing of final report(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 11, 15, 16, and 17 on the first page 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 re-qualified.

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.

For assistance in disposing of tobacco, or if you 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 an 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 9.

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. **Item 3**, – 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 shown 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. **Item 11** – If you have **discontinued business operations**, check Item 11 and enter the date of discontinuance in the space provided and complete Section V.
7. **Item 12** – If you are the new owner of the business, check Item 12 and complete Sections II, IV and V. Also, correct any errors on the Special Tax "Renewal Registration and Return.
8. **Item 13** – If tax payment is due, the amount shown in Column 13(e), as tax due, is computed by multiplying the number of locations, Column 13(c), by the tax rate, Column 13(d). Add additional tax classes (if necessary) in the vacant spaces provided or attach additional sheets.
9. **Item 14** – If tax payment is due, the total tax due is computed by adding the figures in Column 13(e).
10. 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).
11. See the enclosed Tax Class Reference Chart for tax class and tax rate information.

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

TAX YEAR 2009

TAX CLASS	DESCRIPTION	TAX RATE	TAX CODE	STATUS
TOBACCO PRODUCTS	Manufacturer of tobacco products	\$1,000	91	PAYABLE
	Manufacturer of tobacco products – REDUCED*	\$500	95*	PAYABLE
	Manufacturer of cigarette papers and tubes	\$1,000	92	PAYABLE
	Manufacturer of cigarette papers and tubes – REDUCED*	\$500	96*	PAYABLE
	Proprietor of export warehouse	\$1,000	93	PAYABLE
	Proprietor of export warehouse – REDUCED*	\$500	97*	PAYABLE

See supplemental instructions for explanation of Reduced Rates.

<p>IF YOU NEED FURTHER ASSISTANCE CONTACT THE NATIONAL REVENUE CENTER at 1-800-937-8864 or (513) 684-2979</p>
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