

On August 10, 2005, President Bush signed into law the "Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users," Public Law 109-59. Section 11125 of that act permanently repeals, **effective July 1, 2008**, the special (occupational) taxes (SOT) on:

- alcohol beverages producers and marketers,
- non-beverage products manufacturers,
- tax-free alcohol users, and
- specially denatured spirits users and dealers.

Although the tax has been repealed, recordkeeping and registration requirements remain. Section 11125 of Public Law 109-59 does not affect any tobacco occupations; therefore,

- tobacco products manufacturers (TPM),
- cigarette papers and tubes manufacturers (CPTM), and
- tobacco export warehouse proprietors (TEWP).

must continue to register and pay the SOT every year.

TTB F 5630.5R is used to renew registration and as a SOT tax return, therefore, it will be mailed out to the TPM, CPTM, and TEWP since they are the only industry members that must still register and pay SOT. This form is computer generated by TTB with taxpayer identifying information (e.g. name, trade name, address, employer identification number, etc.), along with tax computations reflecting tax class(es), number of business locations, tax rate(s), and total tax due. If any of the information changed, the industry member will update the information and return it with their SOT payment.

To adhere to the change in the law, we are incorporating the following changes to this form:

- we are changing the dates to reflect the new tax year,
- we are changing PRMT to TOB to indicate that this form is just for tobacco products taxpayers,
- we are reducing the number of rows in Section IV, for entering the different tax classes, from 6 to 3,
- we are removing all non-tobacco product tax classes from the Tax Class Reference Chart,

- we are removing boxes 4 and 5 from the first page, and the corresponding instructions (6 and 7) from the “Supplemental Instruction Sheet,” and
- we are adding a “Notice to Customers Making Payments by Check” statement to explain how TTB will electronically process paper checks.

As a result of these changes, the number of respondents has decreased, along with the burden hours. The decrease is as a result of the elimination, by the new law, of all other respondents except for the TPM, CPTM, and TEWP. The new law repealed the SOT for everyone except for the TPM, CPTM, and TEWP; therefore, this form only applies to them.