

1513-0094

26 U.S.C.

**Sec. 4181. Imposition of tax**

There is hereby imposed upon the sale by the manufacturer, producer, or importer of the following articles a tax equivalent to the specified percent of the price for which so sold:

Articles taxable at 10 percent--

Pistols.

Revolvers.

Articles taxable at 11 percent--

Firearms (other than pistols and revolvers).

Shells, and cartridges.

(Aug. 16, 1954, ch. 736, 68A Stat. 490.)

**Sec. 6001. Notice or regulations requiring records, statements, and special returns**

Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

Whenever in the judgment of

the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title.

The only records which an employer shall be required to keep under this section in connection with charged tips shall be charge receipts, records necessary to comply with section 6053(c), and copies of statements furnished by employees under section 6053(a).

(Aug. 16, 1954, ch. 736, 68A Stat. 731; Pub. L. 94-455, title XIX, Sec. 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-600, title V, Sec. 501(a), Nov. 6, 1978, 92 Stat. 2878; Pub. L. 97-248, title III, Sec. 314(d), Sept. 3, 1982, 96 Stat. 605.)

**Sec. 6011. General requirement of return, statement, or list**

(a) General rule

When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

(b) Identification of taxpayer

The Secretary is authorized to require such information with respect to persons subject to the taxes imposed by chapter 21 or chapter 24 as is necessary or helpful in securing proper identification of such persons.

(c) Returns, etc., of DISCS and former DISCS and FSC's and former FSC's

(1) Records and information

A DISC or former DISC or a FSC or former FSC shall for the taxable year--

(A) furnish such information to persons who were shareholders at any time during such taxable year, and to the Secretary, and

(B) keep such records, as may be required by regulations prescribed by the Secretary.

(2) Returns

A DISC shall file for the taxable year such returns as may be prescribed by the Secretary by forms or regulations.

(d) Authority to require information concerning section 912 allowances

The Secretary may by regulations require any individual who receives allowances which are excluded from gross income under section 912 for any taxable year to include on his return of the taxes imposed by subtitle A for such taxable year such information with respect to the amount and type of such allowances as the Secretary determines to be appropriate.

(e) Regulations requiring returns on magnetic media, etc.

(1) In general

The Secretary shall prescribe regulations providing standards for determining which returns must be filed on magnetic media or in other machine-readable form. The Secretary may not require returns of any tax imposed by subtitle A on individuals, estates, and trusts to be other than on paper forms supplied by the Secretary.

(2) Requirements of regulations

In prescribing regulations under paragraph (1), the Secretary--

(A) shall not require any person to file returns on magnetic media unless such person is required to file at least 250 returns during the calendar year, and

(B) shall take into account (among other relevant factors) the ability of the taxpayer to comply at reasonable cost with the requirements of such regulations.

Notwithstanding the preceding sentence, the Secretary shall require partnerships having more than 100 partners to file returns on magnetic media.

(f) Promotion of electronic filing

(1) In general

The Secretary is authorized to promote the benefits of and encourage the use of electronic tax administration programs, as they become available, through the use of mass communications and other means.

(2) Incentives

The Secretary may implement procedures to provide for the payment of appropriate incentives for electronically filed returns.

(g) Income, estate, and gift taxes

For requirement that returns of income, estate, and gift taxes be made whether or not there is tax liability, see subparts B and C.

(Aug. 16, 1954, ch. 736, 68A Stat. 732; Pub. L. 85-859, title I, Sec. 161, Sept. 2, 1958, 72 Stat. 1305; Pub. L. 88-563, Sec. 3(a), Sept. 2, 1964, 78 Stat. 843; Pub. L. 89-44, title I, Sec. 101(b)(6), June 21, 1965, 79 Stat. 136; Pub. L. 90-59, Sec. 4(b), July 31, 1967, 81 Stat. 154; Pub. L. 91-128, Sec. 4 (f), (g), Nov. 26, 1969, 83 Stat. 267; Pub. L. 92-178, title V, Sec. 504(a), Dec. 10, 1971, 85 Stat. 550; Pub. L. 94-455, title XIX, Secs. 1904(b)(10)(A)(ii), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1817, 1834; Pub. L. 95-615, Sec. 207(c), Nov. 8, 1978, 92 Stat. 3108; Pub. L. 97-248, title III, Sec. 319, Sept. 3, 1982, 96 Stat. 610; Pub. L. 98-67, title I, Sec. 109(a), Aug. 5, 1983, 97 Stat. 383; Pub. L. 98-369, div. A, title VIII, Sec. 801(d) (12), July 18, 1984, 98 Stat. 997; Pub. L. 99-514, title XVIII, Sec. 1899A(52), Oct. 22, 1986, 100 Stat. 2961; Pub. L. 100-647, title I, Sec. 1015(q)(1), Nov. 10, 1988, 102 Stat. 3572; Pub. L. 101-239, title VII, Sec. 7713(a), Dec. 19, 1989, 103 Stat. 2394; Pub. L. 105-34, title XII, Sec. 1224, Aug. 5, 1997, 111 Stat. 1019; Pub. L. 105-206, title II, Sec. 2001(c), July 22, 1998, 112 Stat. 723.)

## 27 CFR

### Sec. 53.151 Returns.

(a) In general. (1) Liability for tax imposed under chapter 32 of the Code shall be reported on TTB Form 5300.26, Federal Firearms and Ammunition Excise Tax Return. Except as provided in paragraphs (a)(2) and (b) of this section, a return on Form 5300.26 shall be filed for a period of one calendar quarter.

(2) Return periods after September 30, 1992. For return periods after September 30, 1992, every person required to make a return on TTB Form 5300.26 who does not incur any firearms and ammunition excise tax liability in a given calendar quarter shall not be required to file a return on TTB Form 5300.26 for that calendar quarter. Except as provided in paragraph (a)(5) of this section, every person required to make a return on TTB Form 5300.26 who does not incur any firearms and ammunition excise tax liability for the entire calendar year and who has not filed a final return in accordance with Sec. 53.152 shall file an annual return on TTB Form 5300.26.

(3) Return periods prior to October 1, 1992. For return periods prior to October 1, 1992, every person required to make a return on TTB Form 5300.26 shall make a return for each calendar quarter (whether or not liability was incurred for any tax reportable on the return for the return period) until the person has filed a final return in accordance with Sec. 53.152.

(4) Forms, etc. Each return required under the regulations in this part, together with any prescribed copies, records, or supporting data, shall be completed in accordance with the applicable forms, instructions, and regulations.

(5) Special rule for one-time or occasional filings for return periods on or after July 1, 1995. One-time or occasional filers are not required to file quarterly or annual returns pursuant to paragraph (a)(2) of this section if the person reporting tax does not engage in any activity with respect to which tax is reportable on the return in the course of a trade or business. Such persons shall file and pay tax for periods only when liability is incurred. See Sec. 53.159(b)(2), providing that a deposit of taxes is not required for a one-time or occasional filing.

(b) Monthly and semimonthly returns--(1) Requirement. If the appropriate TTB officer determines that any taxpayer who is required to deposit taxes under the provision of Sec. Sec. 53.157 or 53.159 has failed to make deposits of those taxes, the taxpayer shall be required, if so notified in writing by the appropriate TTB officer, to file a monthly or semimonthly return on TTB Form 5300.26. Every person so notified by the appropriate TTB officer shall file a return for the calendar month or semimonthly period in which the notice is received and for each calendar month or semimonthly period thereafter until the person has filed a final return in accordance with Sec. 53.152 or is required to file returns on the basis of a different return period pursuant to notification as provided in paragraph (b)(2) of this section.

(2) Change of requirement. The appropriate TTB officer may require the taxpayer, by notice in writing, to file a quarterly or monthly return, if the taxpayer has been filing returns for a semimonthly period, or may require the taxpayer to file a quarterly or semimonthly

return, if the taxpayer has been filing monthly returns.

(3) Return for period change takes effect. (i) If a taxpayer who has been filing quarterly returns receives notice to file a monthly or semimonthly return, or a taxpayer who has been filing monthly returns receives notice to file a semimonthly return, the first return required pursuant to the notice shall be filed for the month or semimonthly period in which the notice is received and all months or semimonthly periods which are not includable in an earlier period for which the taxpayer is required to file a return.

(ii) If a taxpayer who has been filing monthly or semimonthly returns receives notice to file a quarterly return, the last month or semimonthly period for which a return shall be filed is the last month or semimonthly period of the calendar quarter in which the notice is received.

(iii) If a taxpayer who has been filing semimonthly returns receives notice to file a monthly return, the last semimonthly period for which a return shall be made is the last semimonthly period of the month in which the notice is received.

[T.D. ATF-308, 56 FR 303, Jan. 3, 1991, as amended by T.D. ATF-330, 57 FR 40325, Sept. 3, 1992; T.D. ATF-365, 60 FR 33671, June 28, 1995]

#### **Sec. 53.152 Final returns.**

(a) In general. Any person who is required to make a return on TTB Form 5300.26 pursuant to Sec. 53.151 and who in any return period ceases operations in respect of which the person is required to make a return on the form, shall make the return for that return period as a final return. A return made as a final return shall be marked "Final Return" by the person filing the return. A taxpayer who has only temporarily ceased to incur liability for tax required to be reported on TTB Form 5300.26 because of temporary or seasonal suspension of business or for other reasons, shall not make a final return until such operations are permanently ceased.

(b) Statement to accompany final return. Each final return shall have attached a statement showing the address at which the records required by the regulations in this part will be kept, the name of the person keeping the records, and, if the business of the taxpayer has been sold or otherwise transferred to another person, the name and address of that person and the date on which the sale or transfer took place. If no sale or transfer occurred or if the taxpayer does not know the name of the person to whom the business was sold or transferred, that fact should be included in the statement.

[T.D. ATF-308, 56 FR 303, Jan. 3, 1991, as amended by T.D. ATF-330, 57 FR 40325, Sept. 3, 1992. Redesignated in part by T.D. ATF-365, 60 FR 33670, June 28, 1995]

#### **Sec. 53.153 Time for filing returns.**

(a) Quarterly returns. Each return required to be made under Sec. 53.151(a) for a return period of one calendar quarter shall be filed on or before the last day of the first calendar month following the close of the period for which it is made. However, a return may be filed on or before the 10th day of the second calendar month following the close of the period if timely deposits under section 6302(c) of the Code and Sec. 53.157 have been made in full payment of the taxes due for the

period. For purposes of the preceding sentence, a deposit which is not required by regulations in respect of the return period may be made on or before the last day of the first calendar month following the close of the period.

(b) Monthly, semimonthly and annual returns--(1) Monthly returns. Each return required to be made under Sec. 53.151(b) for a monthly period shall be filed not later than the 15th day of the month following the close of the period for which it is made.

(2) Semimonthly returns. Each return required to be made under Sec. 53.151(b) for a semimonthly period shall be filed not later than the 10th day of the semimonthly period following the close of the period for which it is made.

(3) Annual returns. Each return filed under the provisions of Sec. 53.151(a) for a return period of one calendar year shall be filed not later than the 31st day following the close of the calendar year.

(c) Last day for filing. If the due date falls on a Saturday, Sunday, or legal holiday, the return and remittance shall be due on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For purposes of this section, "legal holiday" is defined by section 7503 of the Code and 26 CFR 301.7503(b).

(d) Late filing. The taxpayer is subject to a penalty for failure to file a return or to pay tax within the prescribed time as imposed by section 6651 of the Code, if the return and remittance are not filed before the close of business on the prescribed last day of filing. For additions to the tax in the case of failure to file a return within the prescribed time, see 27 CFR 70.96.

[T.D. ATF-308, 56 FR 303, Jan. 3, 1991, as amended by T.D. ATF-330, 57 FR 40325, Sept. 3, 1992]

#### **Sec. 53.154 Manner of filing returns.**

(a) Each return on TTB Form 5300.26 shall be filed with TTB, in accordance with the instructions on the form.

(b) When the taxpayer sends the return on TTB Form 5300.26 by U.S. Mail, the official postmark of the U.S. Postal Service stamped on the cover in which the return was mailed shall be considered the date of delivery of the return. When the postmark on the cover is illegible, the burden of proving when the postmark was made will be on the taxpayer. When the taxpayer sends the return with or without remittance by registered mail or by certified mail, the date of registry or the date of the postmark on the sender's receipt of certified mail, as the case may be, shall be treated as the date of delivery of the return and, if accompanied, of the remittance.

[T.D. ATF-308, 56 FR 303, Jan. 3, 1991, as amended by T.D. ATF-330, 57 FR 40325, Sept. 3, 1992]