

## JUSTIFICATION

1513-0094

Federal Firearms and Ammunition  
Excise Tax Return  
(01-13-09)

TTB F 5300.26

We are making changes to this form to make corrections and add/delete items that will make it easier to complete. These changes will not affect the burden hours.

We are making the following changes:

On Page 1, Box 3, we are changing “taxpayer identification number” to “Employee Identification Number (EIN).” In the “Note” section on Page 1, we are changing “Taxpayer” to “Employee” and inserting “(EIN)” after “Number.” In Box 21, we are removing the parenthesis and text.

On Page 2, in the heading for Schedule A, we are deleting the “s” after “Line” and deleting “and 21” after “20.”

On Page 3, under “GENERAL INSTRUCTIONS, in Instruction A, we are inserting “Ammunition” after “and” and in Instruction E, we are updating the Website addresses.”

On Page 4, under SPECIFIC INSTRUCTIONS, Line 3, after the 1<sup>st</sup> bullet, we are inserting between “you” and “file,” “are engaged in a business that requires you to regularly.” Also on Line 3, we are deleting everything starting with “Exception” and ending with “EIN,” with the last sentence, we are making it a separate bullet and we are adding after “SSN,” “ONLY if you file an occasional or one-time return.” The last bullet for Line 3, we are inserting between “SS-4” and “by,” “from the IRS website [www.irs.gov](http://www.irs.gov) or.”

On Page 5, under SPECIFIC INSTRUCTIONS, Line 8, we are deleting the next to the last bullet that pertains to Industry Circular 93-5.

On Page 6, Under SPECIFIC INSTRUCTIONS, Line 21, we are deleting the 2<sup>nd</sup> sentence.