JUSTIFICATION

1513-0094

TTB F 5300.26 Federal Firearms and Ammunition Excise Tax

We are amending this form to allow for the submission of an amended return using this form; therefore, we have amended the language in instruction H and sectioned off item 6 to emphasize that this form can be used for that purpose.

The total number of respondents would remain at 965. These respondents, who may need to file an amended return, will now be able to use TTB F 5300.26. We have increased the number of responses per respondent to reflect this possibility.