



**SECTION III – BUSINESS REGISTRATION**OWNERSHIP INFORMATION: *(Check One Box Only)* INDIVIDUAL OWNER     PARTNERSHIP     CORPORATION     LLC     OTHER *(Specify)*OWNERSHIP RESPONSIBILITY: *(Read instruction sheet; use a separate sheet of paper if additional space is needed.)*

| FULL NAME | ADDRESS | POSITION |
|-----------|---------|----------|
| FULL NAME | ADDRESS | POSITION |
| FULL NAME | ADDRESS | POSITION |
| FULL NAME | ADDRESS | POSITION |
| FULL NAME | ADDRESS | POSITION |

 GROSS RECEIPTS less than \$500,000 *(See instructions for reduced rate taxpayers on the instruction sheet)* NEW BUSINESS (**NOTE:** SHOW DATE BUSINESS COMMENCED)

DATE OF COMMENCEMENT (mm/dd/yyyy)

 EXISTING BUSINESS WITH CHANGE IN: CHECK APPROPRIATE BOX BELOW (a) NAME/TRADE NAME

DATE OF CHANGE (mm/dd/yyyy)

 (b) ADDRESS

DATE OF CHANGE (mm/dd/yyyy)

 (c) OWNERSHIP

DATE OF CHANGE (mm/dd/yyyy)

 (d) EMPLOYER IDENTIFICATION NUMBER

DATE OF CHANGE (mm/dd/yyyy)

(OLD:       -       ) | (NEW:       -       )

 (e) BUSINESS TELEPHONE NUMBER

(       )

 DISCONTINUED BUSINESS

DATE BUSINESS DISCONTINUED (mm/dd/yyyy)

**PAPERWORK REDUCTION ACT NOTICE**

This request is in accordance with the Paperwork Reduction Act of 1995. This information is used to ensure compliance by taxpayers of P.L. 100-647, Technical Corrections Act of 1988, and the Internal Revenue Laws of the United States. The information collections are used to determine and collect the right amount of tax.

The estimated average burden associated with this collection of information is 25 minutes per respondent or record keeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 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 current, valid OMB control number.

*(See instructions below)*

# INSTRUCTION SHEET

## TTB FORM 5630.5t - SPECIAL TAX REGISTRATION AND RETURN - TOBACCO

### GENERAL INSTRUCTIONS

If you are engaged in one or more of the tobacco activities listed on this form, you are required to file this form and pay any special (occupational) tax that is due before beginning business. You may file one return to cover several locations or several types of activity. However, you must submit a separate return for each tax period. The special occupational tax period runs from July 1 through June 30 and payment is due annually by July 1. If you do not pay on a timely basis, interest will be charged and penalties may be incurred.

The special tax rates listed on this form became effective January 1, 1988. If you were engaged in a tobacco related activity prior to this date no special occupational tax is due.

If you engage in a taxable activity at more than one location, attach to your return a sheet showing your name, trade name, address, employer identification number and the complete street addresses of all additional locations.

### SECTION I - TAXPAYER IDENTIFYING INFORMATION

Complete Section I, Taxpayer Identifying Information, as specified on the form. Enter the tax period covered by the return in the space provided. Your return must contain a valid Employer Identification Number (EIN). The 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, LLC, or a government agency. If you do not have an EIN, contact the Internal Revenue Service immediately to obtain one. While TTB may assign a temporary identification number (beginning with XX) to allow initial processing of a return which lacks an EIN, do not delay submission of your return and payment pending receipt of your EIN. If you have not received a number by the time you file this return, write "number applied for" in the space for the number. Submit your EIN by separate correspondence after receipt from the IRS.

### SECTION II - TAX COMPUTATION

To complete Section II, enter the number of locations in Column (d) on the appropriate line(s) and multiply by the tax rate, Column (c). Insert the tax due in Column (e). If you begin operations after the month of July, then you are responsible for paying a prorated amount for the portions of the year you are in business. To compute your taxes, multiply the monthly rate, Column (b), by the number of locations Column (d), and then by the number of months, treating parts of months as whole months, from the date you commenced operations through June 30. Insert the tax due in Column (e). (For example, if you commenced operations on March 14, you would multiply by 4.) Compute the taxes due for each class and enter the total amount due in the block "Total Tax Due".

### INSTRUCTIONS FOR REDUCED RATE TAXPAYERS

The reduced rates for certain taxpayer classes, indicated with an asterisk (\*) in Section II, apply only to those taxpayers whose total gross receipts for your most recent income tax year are less than \$500,000 (not just receipts relating to the

activity subject to special occupational tax). Further, 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 this reduced rate unless the total gross receipts for the entire group are less than \$500,000. If your business is beginning an activity subject to special tax for the first time, you may qualify for a reduced rate in your initial tax year if your total gross receipts for the business (or the entire controlled group, if a member of a control group) were under \$500,000 in the previous year. If you are eligible for the reduced rate, check the appropriate box in Section III and compute your tax using the reduced rate in Section III.

### SECTION III - BUSINESS REGISTRATION

Please complete the ownership information in Section III. Supply the information specified for each individual owner, partner or responsible person. For a corporation, partnership or association, a responsible person is anyone with the power to control the management policies or buying or selling practices pertaining to tobacco. For a corporation, association or similar organization, it also means any person owning 10 percent or more of the outstanding stock in the business.

### CHANGES IN OPERATIONS

If there is a change of address or location, TTB F 5630.5t must be completed and submitted within 30 days of the change. All taxpayers must also contact TTB National Revenue Center; see contact information below, in order to amend their permit or to obtain a new one.

If special taxpayers do not register these changes within the appropriate time frames, additional tax and interest will be charged and penalties may be incurred. For a change in ownership or control of an activity, consult the TTB National Revenue Center before beginning the activity.

### SIGNING RETURN

This form must be signed by the individual owner, a partner, or, in the case of a corporation, an individual authorized to sign for the corporation.

### MAILING INSTRUCTIONS

Please sign and date the return, make check or money order payable to **Alcohol and Tobacco Tax and Trade Bureau**, for the amount in the Total Tax Due block, and mail the form along with the payment to

SOT TAX  
Alcohol Tobacco Tax Trade Bureau  
550 Main St.  
Ste 8002  
Cincinnati, OH 45202-5215

### CONTACT INFORMATION

If you need further assistance contact TTB National Revenue Center at 1-800-937-8864 or 1-877-882-3277 or you may send an email to [ttbtaxstamp@ttb.gov](mailto:ttbtaxstamp@ttb.gov). Additional information is also available at our Website, [www.ttb.gov](http://www.ttb.gov).