

U.S. Department of Justice  
Bureau of Alcohol, Tobacco, Firearms and Explosives

2019 NFA Special Tax Renewal Registration  
and Return (Tax Period: 7/1/XXXX - 6/30/XXXX)

**Section I - Taxpayer Identifying Information**

1. Employer Identification Number _____ Business Telephone _____	2. Ownership Information (Check one box only) <input type="checkbox"/> Individual Owner <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other (Specify) _____ 3. Eligibility for Reduced Rates <input type="checkbox"/> Yes, the taxpayer is an NFA Importer or Manufacturer (with gross receipts less than \$500,000 for most recent income tax year.) 4. Federal Firearms License Number (FFL) _____
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**Section II - Corrections to Preprinted Taxpayer Identifying Information**  
(Complete ONLY if need and ONLY for the items requiring change)

5. Name (Last, First, Middle) or Corporate Name (If corporation) _____	6. Trade Name _____
7. Mailing Address _____	8. City, State, Zip Code _____
9. Date of Change (mm/dd/yyyy) _____	10. Employer Identification Number _____
11. Business Telephone Number ( ) _____	

**Section III - Change in Ownership Status**  
(Check and complete as applicable)

12.  The person identified above no longer owns the business or is no longer engaged in the operations covered by this special tax renewal return. (Please complete Section V below.) Date Business Discontinued (mm/dd/yyyy) \_\_\_\_\_

13.  I am the new owner of the business identified at the location above. I commenced business operations on (mm/dd/yyyy) \_\_\_\_\_. Please complete Sections II and V on this form and correct the enclosed location registration listing.

**Section IV - Tax Computations**  
(Check and complete as applicable)

(a) Tax Class	(b) Tax Code	(c) Number of Locations	(d) Tax Rate (\$)	(e) Tax Due (\$)
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$

**You Must Pay Your Special Tax For This Tax Period By July 1, XXXX**

15. Total Tax Due  
\$ \_\_\_\_\_

Make check or money order payable for the full amount owed to the "Bureau of Alcohol, Tobacco, Firearms and Explosives."

"Write your Employer Identification Number" on the check and send it with the return to Special Occupational Tax, P.O. Box 6200-13, Portland, OR 97228-6200.

**Section V - Taxpayer Certification**

Under penalties of perjury, I declare that the statements in this return/registration are true and correct to the best of my knowledge and belief; that this return/registration applies only to the specified business operations at the location specified or, where the return/registration is for more than one location, to the business operations at the locations specified on the attached list.

Note: Violation of Title 26, United States Code 7206 with respect to a declaration under penalty of perjury, is punishable upon conviction by a fine of not more than \$100,000

(\$500,000 in the case of a corporation) or imprisonment for not more than 3 years, or both, with the costs of prosecution added thereto.

16. Signature _____	17. Title _____	18. Date _____
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**General Instructions**

This is your renewal form for Tax Year 2019 (July 1, 2018 - June 30, 2019). Please read and follow these instructions carefully.

Special tax for Tax Year 2019 is due and payable by July 1, 2018. If you are liable for special tax and do not pay on a timely basis, interest will be charged and penalties for failure to file and failure to pay may be incurred.

You will be issued a Special Tax Stamp, ATF Form 5630.6A as evidence of tax payment for each location and/or business. Your canceled check may also be used as evidence of tax payment. You should receive your special tax stamp eight to ten weeks after payment check/money order clears the bank (provided that your return is properly executed). Missing, incomplete or incorrect data may delay processing of your return and issuance of your special tax stamp.

Please verify the preprinted information on the registration and return form and location registration form(s). If the preprinted information is completed and correct (or after corrections are made as indicated below):

- Complete the taxpayer certification (Section V). Each registration and return must have an original signature.
- Make your check or money order payable to the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF). Be sure to include your Employer Identification Number (EIN) on your remittance.
- Mail your return, location registration form(s), and payment to ATF at the address noted immediately above Section V on the return. For your convenience, a pre-addressed return envelope is enclosed.

If you had a change in ownership or responsibility, attach a separate sheet showing the change. A change in ownership includes not only a complete change in business ownership, but also includes a change in partners or any change involving any person owning 10 percent or more of the outstanding stock in the business. A change in responsibility refers to any person with the power to control the management policies or buying or selling practices pertaining to firearms.

If you are an NFA firearms importer, manufacturer, or dealer and do not intend to pay special tax for the next year, you must advise ATF of any machineguns manufactured or imported after May 19, 1986, prior to your special tax lapsing. Questions concerning the status of NFA firearms manufactured or imported prior to May 19, 1986, should be directed to the National Firearms Act Division at 304-616-4000 or to ATF, 2400 Steady Road, Martinsburg, WV 25405. If you are an NFA producer, your EIN is also your ATF identification number and must be used on all of your registration and transfer forms in the conduct of your business.

**National Firearms Act Tax Class Reference Chart**

Tax Class	Tax Rate	Tax Code
Class 1 - Importer of Firearms	\$1,000	61
Class 1 - Importer of Firearms Reduced	\$500	71*
Class 2 - Manufacturer of Firearms	\$1,000	62
Class 2 - Manufacturer of Firearms Reduced	\$500	72*
Class 3 - Dealer of Firearms	\$500	63

\* See Item 3.

**Paperwork Reduction Act**

This information is used to ensure compliance by taxpayers with P.L. 100-203, Revenue Act of 1987, P.L. 100-647, Technical Corrections Act of 1988, and the Internal Revenue laws of the United States. ATF uses the information to determine and collect the right amount of tax.

The estimated average burden associated with this collection is 15 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to Reports Management Officer, Document Services, Bureau of Alcohol, Tobacco, Firearms and Explosives, Washington, DC 20226.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

**Specific Instructions for Special Tax Renewal Registration and Return**

**Section I. Taxpayer Identifying Information.**

**Item 1** - If any taxpayer identifying information in this block is incorrect, enter ONLY the corrected information in the appropriate blocks in Section II.

Your return must contain a valid Employer Identification Number (EIN). A missing or incorrect EIN will delay return processing and the issuance of your special tax stamp. 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 ownership, partnership, corporation or agency of the government. If you do not have an EIN, contact your local IRS office immediately to obtain one. While ATF may assign a temporary identification number (beginning with XX) to allow individual processing of a return which lacks an EIN, a tax stamp will not be issued until you have submitted a valid EIN. If your return has an XX number or an incorrect EIN in Item 1, be sure to enter the correct EIN in Item 11. Do not delay submission of your return and payment pending receipt of your EIN. Submit your EIN by separate correspondence after receipt from the IRS.

**Item 2** - Check only one box to describe the type of ownership of the business identified in Item 1.

**Item 3** - Check "Yes" only if you are a National Firearms Act manufacturer or importer and your gross receipts are less than \$500,000 per year for your entire business entity. You must declare your eligibility each year. The regular rates were used to compute the amount shown on this return.

**Item 4** - Please provide your Federal Firearms License Number for the business in Item 1.

**Section II. Corrections to Preprinted Taxpayer Identifying Information.**

Correct only those items requiring change.

**Section III. Change in Ownership Status.**

**Item 12** - If you have discontinued business operations, check item 11, enter the date discontinued in the space provided, and complete Section V.

**Item 13** - If you are the new owner of the business, check item 12 and complete Sections II and V. Also, correct any errors on the return and location registration listing(s).

**Section IV. Tax Computations.**

If the preprinted information in Section IV is incorrect, line through the incorrect items and write in the correct data alongside. See the Tax Class Reference Chart on this page for the correct tax class and tax rate.

**Item 14(e)** - The tax due is computed by multiplying the number of locations (Item 13(c)) by the tax rate (Item 13(d)). Add additional tax classes (if necessary) in the vacant spaces provided or attach additional sheets.

**Item 15** - The total tax due is computed by adding the figures in Item 14.

**Items 16, 17, and 18** - Complete as indicated.