U.S. Department of JusticeBureau of Alcohol, Tobacco, Firearms and Explosives

Special Tax Registration and Return National Firearms Act (NFA)

		Carefully Before Compl		rm)	
		er Identifying Information	on		00 AMERICAN 000 A
1. Employer Identification Number (Required - see instructions) 2. Business Telephone Number				T	OR ATF USE ONLY
B. Name (Last, First, Middle) or Corporation (If Corporation)				FF	
4. Trade Name				FP	
5. Mailing Address (Street Address or P.O. Box Number)				I	
				T	
6. City State Zip Code				9. Tax Period Covering (Only one tax period per form)	
Actual Location (If					
7. Physical Address of Principal Place of Business (SI	now street address	•)		From	(mm/dd/yyyy)
8. City	State	tate Zip Code		To	o: June 30,
				10. Federal Firearms License (FFL) Number	
	Section II	Tax Computation			
(11.)			(11.1)	. 1	(11.)
(11a)	(11b)	(11c)	(11d)		(11e)
Tax Class (For Itams Marked* See Instructions)	Tax Class	Tax Rate (\$)	Number		Tax
(For Items Marked*, See Instructions)	Code	(Annual)	Locatio	DIIS	Due
Class 1 - Importer of Firearms	61	\$1,000			
Class 1 - Importer of Firearms (Reduced)*	71*	500			
Class 2 - Manufacturer of Firearms	62	1,000			
Class 2 - Manufacturer of Firearms (Reduced)*	72* 63	500			
Employer Identification Number on the check and se 6200-13, Portland, OR 97228-6200		Business Registration	loliai Tax F.O	. вох	
13. Ownership Information: (Check One Box Only) Individual Owner	Partne	ership Con	rporation		Other (Specify)
14. Ownership Responsibility (See instructions on back	k; use a separate s	sheet of paper if additiona	al space is nee	ded.)	
Full Name	Address		Po	sition	
15. Gross Receipts less than \$500,000 (See instruc	tions on back; use	a separate sheet of pape	r if additional	space is ne	eded.)
				_	ced (mm, dd, yyyy)
17. Existing Business With Change In:					
(a) Name/Trade Name (Indicate)					
(b) Address (Indicate)					
(c) Ownership (Indicate)					
(d) Employer Identification Number New:					
(e) Business Telephone Number					
18. Discontinued Business					
	Cooting IV	armarian Cartification			
Under penalties of perjury, I declare that the statements in this return		axpayer Certification	knowledge and L	elief: that this	return/registration annlies only to
the specified business operations at the specified location or, where attached list. NOTE: Violation of Title 26, United States Code 72 \$100,000 (\$500,000 in the case of a corporation), or imprisonment	the return/registration 06 with respect to a d	n is for more than one location leclaration under penalty of per	, it applies only to rjury, is punishab	o the businesse le upon convi	es at the locations specified on the
19. Signature	20. Title	, , , , , , , , , , , , , , , , , , ,	21. Date		
					ATF Form 5630.7

Paperwork Reduction Act Notice

This information is used to ensure compliance by taxpayers of 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 of information 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 addressed 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.

Instruction Sheet ATF Form 5630.7, Special Tax Registration and Return Firearms

General Instructions

Section III - Business Registration

If you are engaged in one or more of the National Firearms Act (NFA) activities listed on this form (see definition), you are required to file this form and pay special occupational tax before beginning business. This form is for NFA taxpayers only. 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.

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

As evidence of tax payment, you will be issued a Special Tax Stamp, ATF Form 5630.6A, for each location and/or business. You must have an FFL for the location, appropriate to the type of activity conducted. The type of business *(individual owner, partnership, corporation)* must be the same for the taxable activity and the FFL. If a trade name is used, it must be the same on the tax stamp and the FFL.

The special tax rates listed on this form became effective January 1, 1988. If you were engaged in NFA firearms related activity prior to this date and did not pay special occupational tax, please contact the National Firearms Act Branch for assistance.

Section I - Tax 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 Inter-nal Revenue Service (IRS). You must have an EIN whether you are an individual owner, 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 initial processing of a return which lacks an EIN, a tax stamp will not be issued until you have submitted a valid EIN. Do not delay submission of your return and payment past the due date 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 Col. (11d) on the appropriate line(s) and multiply by the tax rate, Col. (11c). Insert the tax due in Col. (11e). 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 tax 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). However, 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 gross receipts for the business (or the entire control group, if a member of a control group) were under \$500,000 the previous year. If you are eligible for the reduced rate, check item 15 in Section III and compute your tax using the reduced rate in Section II.

Please complete the ownership information in Section III. Supply the information specified in item 14 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 firearms. 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

For a change of address, location or trade name, an amended ATF Form 5630.7 must be filed and approved before the change is made. Return your Special Tax Stamp, ATF Form 5630.6A, along with the completed ATF Form 5630.7 to: NFA Division-SOT, Bureau of ATF, 244 Needy Road, Martinsburg, WV 25405 and an amended ATF Form 5630.6A will be issued. All taxpayers with such changes must return their FFL to the ATF Federal Firearms Licensing Center (address listed on FFL) for amendment.

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 ATF Federal Firearms Licensing Center, at 866-662-2750, before beginning the activity. If the Federal firearms licensee discontinues business and retains NFA firearms, this retention may be in violation of law. The licensee should check with State or local authorities.

Definition

IMPORTERS, MANUFACTURERS, and DEALERS of FIREARMS subject to the National Firearms Act (tax class codes 61, 62, 63, 71, or 72) are individuals or business entities who import, manufacture or deal in machineguns, short-barreled shotguns and rifles, destructive devices, etc. See 26 U.S.C. 5845 for additional information on the types of weapons subject to the National Firearms Act. (NOTE: This tax is not required from those persons or entities who deal only in conventional, sporting type fire-arms.)

Miscellaneous Instructions

If you do not intend to pay the special tax for the next year, you must dispose of any machineguns manufactured or imported after May 19, 1986, prior to your special tax status lapsing. Title 18, United States Code, section 922(o) makes it unlawful to possess these machineguns unless you are properly qualified. As provided in Title 27, Code of Federal Regulations, Part 479,105(f), the disposition must be made to a government agency or qualified licensee or the weapon must be destroyed.

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

Please sign and date the return, make check or money order payable to BUREAU OF ALCOHOL, TOBACCO, FIREARMS AND EXPLOSIVES, for the amount in the Total Tax Due block, and MAIL THE FORM ALONG WITH THE PAYMENT TO SPECIAL OCCUPATIONAL TAX, P.O. Box 6200-13, Portland, OR 97228-6200.

If You Need Further Assistance Contact ATF National Firearms Act Division at 304-616-4500

> ATF Form 5630.7 Revised ()

Taxpayer Reminder

This is an annual tax due before starting business and by July 1 each year after that. After your initial payment of this tax, you should receive a "renewal" registration and return each year in the mail, prior to the due date. However, if you do not receive a renewal form, you are still liable for the tax and should contact the ATF National Firearms Act Branch noted in the instructions to obtain a Special (Occupational) Tax Registration and Return.