

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU  
**SPECIAL TAX REGISTRATION AND RETURN – TOBACCO**  
(Please Read Instructions Sheet Carefully Before Completing This Form)

**FOR TTB USE ONLY**

TAX	FAILURE TO FILE	FAILURE TO PAY	INTEREST	TOTAL

**SECTION I – TAXPAYER IDENTIFYING INFORMATION**

EMPLOYER IDENTIFICATION NUMBER (Required see instructions)	BUSINESS TELEPHONE NUMBER (      )		
NAME (Last, First, Middle) or CORPORATE NAME (If Corporate)	DOING BUSINESS AS		
MAILING ADDRESS (Street address or P.O. Box)	CITY	STATE	ZIP CODE

**ACTUAL LOCATION (if different than above)**

PHYSICAL PLACE OF BUSINESS ADDRESS (Street Address)	CITY	STATE	ZIP CODE
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**TAX PERIOD COVERING** (only one tax period per form) **FROM:** (mm/dd/yyyy) **TO:** June 30, (yyyy)

**SECTION II TAX COMPUTATION**

TAX CLASS DESCRIPTION (for items marked * see instructions) (a)	MONTHLY (b)	ANNUAL (c)	LOCATIONS (d)	TAX DUE (e)	CODE (f)
Manufacturer of tobacco products	\$83.33 1/3	\$1,000			91
Manufacturer of tobacco products - REDUCED*	\$41.66 2/3	\$500			95*
Manufacturer of cigarette papers and tubes	\$83.33 1/3	\$1,000			92
Manufacturer of cigarette papers and tubes – REDUCED*	\$41.66 2/3	\$500			96*
Proprietor of export warehouse	\$83.33 1/3	\$1,000			93
Proprietor of export warehouse – REDUCED*	\$41.66 2/3	\$500			97*
MAKE CHECK OR MONEY ORDER PAYABLE TO "ALCOHOL AND TOBACCO TAX AND TRADE BUREAU", WRITE YOUR EMPLOYER IDENTIFICATION NUMBER ON THE CHECK AND SEND IT WITH THE RETURN TO: <b>TTB SOT TAX, 550 MAIN ST, STE 8002, CINCINNATI, OH 45202-5215.</b>				TOTAL TAX DUE \$	

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 and location or, where the return/registration is for more than one location, it applies only to the businesses at the locations specified on the attached list. Note: Violation of Title 26, United States Code 7206, with respect to a declaration under penalties 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.

**Notice to Customers Making Payment by Check:** If you send us a check, it will be converted into an electronic funds transfer (EFT). This means we will copy your check and use the account information on it to electronically debit your account for the amount of the check. The debit from your account will usually occur within 24 hours, and will be shown on your regular account statement. You will not receive your original check back. We will destroy your original check, but we will keep the copy of it. If the EFT cannot be processed for technical reasons, you authorize us to process the copy in place of your original check. If the EFT cannot be completed because of insufficient funds, we may try to make the transfer up to 2 times.

SIGNATURE	TITLE	DATE

**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

GROSS RECEIPTS less than \$500,000 *(See instructions for reduced rate taxpayers on the instruction sheet)*

<input type="checkbox"/> NEW BUSINESS ( <b>NOTE:</b> SHOW DATE BUSINESS COMMENCED)	DATE OF COMMENCEMENT (mm/dd/yyyy)
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EXISTING BUSINESS WITH CHANGE IN: CHECK APPROPRATE BOX BELOW

<input type="checkbox"/> (a) NAME/TRADE NAME	DATE OF CHANGE (mm/dd/yyyy)
<input type="checkbox"/> (b) ADDRESS	DATE OF CHANGE (mm/dd/yyyy)
<input type="checkbox"/> (c) OWNERSHIP	DATE OF CHANGE (mm/dd/yyyy)
<input type="checkbox"/> (d) EMPLOYER IDENTIFICATION NUMBER (OLD:       -       )   (NEW:       -       )	DATE OF CHANGE (mm/dd/yyyy)
<input type="checkbox"/> (e) BUSINESS TELEPHONE NUMBER (       )	
<input type="checkbox"/> 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 with the Internal Revenue Laws of the United States (26 U.S.C. 5731 - 5734). This information collection is used to determine and collect the right amount of special (occupational) 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, 1310 G Street, NW, Box 12, Washington, DC 20005.

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 1-877-882-3277. Additional information is also available at our website at [www.ttb.gov](http://www.ttb.gov).