OMB No. 1513-0094

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

FEDERAL FIREARMS AND AMMUNITION QUARTERLY EXCISE TAX RETURN

(*Please read the instructions before completing this form*)
(*Send us the original – keep a copy for your records*)

PART I - GENERAL

1. Business name and location *(number, street, city, state, and zip code)*

☐ Address changed since last return was filed

2. E-mail address

3. Employer Identification Number (EIN)

4. Daytime telephone number

5. Form of payment *(if any)*
☐ Check ☐ Other *(Specify)*
☐ EFT
☐ Money Order

6. Type of return *(Check all that apply)*
Quarterly Annual
One-time/Occasional
Final Amended

Note: Make your check or money order payable to the Alcohol & Tobacco Tax & Trade Bureau, and write your Employer Identification Number (EIN) on your check or money order. If you send a check, see the paper check conversion notice on page 2.

7. Tax period *(Enter the year and select only one quarterly period)*
Year
January 1 - March 31
April 1 - June 30
July 1 - September 30
October 1 - December 31

PART II – CALCULATION OF TAXES ON SALES OR USES DURING THIS TAX PERIOD *(Please refer to the appropriate instructions before completing Items 8 – 22)*

Taxes Calculated for This Tax Period	Taxable Articles		
	Handguns *(Pistols and Revolvers)* *(a)*	**Other Firearms** *(Rifles, Shotguns, Machine Guns, etc.)* *(b)*	**Ammunition** *(Shells and Cartridges)* *(c)*
8. The sales price of all articles **sold** and/or put to a business use	$	$	$
9. The sales price of all articles **sold tax-exempt**			
10. The sales price of all articles **sold tax-free** TTB Tax-free Registration Number:			
11. Taxable sales and uses *(Item 8 minus Item 9 and Item 10)*			
12. Eligible adjustments - included excise tax			
13. Eligible adjustments - non-taxable articles			
14. Eligible adjustments - other			
15. Adjusted taxable sales and uses *(Item 11 minus Items 12, 13 and 14)*			
Tax Rate	**10%**	**11%**	**11%**
16. Total tax *(Multiply Item 15 by the Tax Rate above)*	**$**	**$**	**$**

PART III – CALCULATION OF TAX LIABILITY FOR THIS TAX PERIOD

(Before making entries on Items 18 - 22, complete Schedules A and B on page 2 of this form)

17. Total of Items 16(a) + 16(b) + 16(c)	$
18. Increasing adjustments from Item 27, Schedule A *(Prior quarters adjustments)*	
19. Gross tax *(Item 17 plus Item 18)*	
20. Decreasing adjustments from Item 34, Schedule B *(Cannot exceed Item 19) (Prior quarters adjustments)*	
21. Net tax due with this return *(Item 19 minus Item 20. Cannot be less than zero)*	
22. Amount paid with this return	**$**

SCHEDULE A — INCREASING ADJUSTMENTS *(See instructions)*

Explanation of Increasing Adjustments (a)	Amount of Adjustments Tax (b)	Interest (c)	Penalty (d)
23.	$	$	$
24.			
25.			
26. Totals of Columns (b), (c), and (d)	**$**	**$**	**$**
27. Total of Item 26, Columns (b), (c), and (d)			**$**

SCHEDULE B — DECREASING ADJUSTMENTS *(See instructions)*

Explanation: Select an allowable adjustment from the drop-down *(Provide details on row below.)* (a)	Amount of Adjustments Tax (b)	Interest (c)
28.	$	$
29.		
30.		
31.		
32. ☐ Yes ☐ No **Conditions to Allowance:** In Compliance with 26 U.S.C. 6416(a)(1), I/We certify that I/we sold the article(s) at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained written consent from the buyer to make this/these claim(s)/adjustment(s). *(See Instructions)*		
33. Totals of Columns (b) and (c)	$	$
34. Total of Item 33, Columns (b) and (c)		**$**

CERTIFICATION

Under penalties of perjury, I declare that I have reported all transactions and tax liabilities required by law and regulations. I have examined this return *(including any attached explanations, statements, schedules, and forms)* and to the best of my knowledge and belief it is true, complete, and correct. If I took adjustment(s) in Schedule B, I have met all requirements of Title 26, United States Code and the applicable Federal regulations, Title 27, Code of Federal Regulations, Part 53.

35. Date	36. Signature *(Original Signature Only)*	37. Print Name and Title

PAPER CHECK CONVERSION 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.

PRIVACY ACT

A Privacy Act Statement required by 5 U.S.C. 552a(e)(3) stating our authority for soliciting and collecting the information from your check, and explaining the purposes and routine uses which will be made of your check information, is available at http://www.ttb.gov/pdf/notice-of-system-records.pdf, or call toll free at (877) 882-3277 to obtain a copy by mail. Furnishing the check information is voluntary, but a decision not to do so may require you to make payment by some other method.

GENERAL INSTRUCTIONS

(Please detach these instructions before mailing return)

A. Why must you file this form? You must file to report Federal Firearms and Ammunition Excise Tax (FAET) required by 26 U.S.C. 4181.

B. Who must file this form? If you are the manufacturer, producer, or importer of pistols, revolvers, other firearms, or shells and cartridges (articles), you are required to file a return in any calendar quarter that you owe tax, or file an annual return when required by 27 CFR 53.151(a)(2) (see Instruction D).

C. How does a taxpayer determine the amount of tax owed? You owe tax based on the sales price of the articles you sell or put to a business use.

D. How often and when is the tax return due?

If you file:	Your tax return period is:	Your tax return is due by*:	Comments:
Quarterly	January 1 to March 31	April 30th	You must file a return for any calendar quarter that you owe tax. You are not required to file a return in any quarter that you do not owe tax.
	April 1 to June 30	July 31st	
	July 1 to September 30	October 31st	
	October 1 to December 31	January 31st	
Annually	January 1 to December 31	January 31st of the following year	If you do not owe tax for an entire calendar year, you must file an annual return if you are a manufacturer, producer, or importer of taxable articles who has filed a return in the past but has not filed a final return under 27 CFR 53.152.

* *If the due date falls on a Saturday, Sunday, or legal holiday, your return and payment is due on the next succeeding day that is not a Saturday, Sunday, or legal holiday.*

E. How and where are returns filed? Prepare this form in duplicate. Keep one copy for your records and mail the original to:

TTB
Excise Tax
P.O. Box 979055
St. Louis, MO 63197-9000

- Make your check or money order payable to the **Alcohol and Tobacco Tax and Trade Bureau**. Write your Employer Identification Number (EIN) on all checks or money orders.
- If your payment is made by Electronic Fund Transfer (EFT), your return must be mailed to the above address by the due date.
- You can file your excise tax returns and payments through the Pay.gov system using electronic forms as described in 27 CFR, Part 73, Electronic Signatures; Electronic Submission of Forms. Obtain a User ID and password by completing TTB F 5000.31 Pay.gov User Agreement at http://www.ttb.gov/forms/f500031.pdf. Visit the TTB Pay.gov website at http://www.ttb.gov/epayment/epmayment.shtml for further information.

F. When are returns timely?

- Your return is timely if it is mailed by the due date.
- We use the official postmark of the U.S. Postal Service on the envelope or your receipt of certified mail as proof of timeliness.

G. Who must sign the return?

If you are filing this return as a(n):	Then the following person may sign your return:
Individual	You
Sole proprietorship	You
Partnership, LLC, etc.	A responsible and authorized member or officer having knowledge of your affairs
Corporation	The President, Vice-President, or other principal officer having knowledge of your affairs
Trust or estate	Fiduciary
Any of the above	Agent with an acceptable power of attorney on file with TTB's National Revenue Center

H. How does a taxpayer reflect overpayment or underpayment of taxes on the tax return?

- If you **overpaid** taxes in a prior period, you may claim the overpayment as a credit in **Schedule B, Decreasing Adjustments**, or you can file TTB F 5620.8, Claim, for a refund within the applicable statute of limitations. You may alternatively file an amended return by selecting the Amended check box in Item 6 and completing the return in its entirety.
- If you **underpaid** your taxes in a prior period, you may pay the underpayment through an entry in **Schedule A, Increasing Adjustments**. You may alternatively file an amended return by selecting the Amended check box in Item 6 and completing the return in its entirety.
- The law allows the payment of interest on underpayments and on some overpayments of tax. We compute your interest at the rate found in 26 U.S.C. 6621.

I. How long must a taxpayer keep FAET records? You must keep records to support all entries made on this return for at least **3 years** from the date you filed this tax return.

GENERAL INSTRUCTIONS (Continued)

J. When must a taxpayer file a final return or a one-time or occasional return?

- You must file a final return when you permanently cease FAET operations. Check the appropriate box in Item 6 and attach a statement containing the following information:

  1. Person (name) who kept the records.
  2. Location (address) of the records.
  3. Whether the business was transferred to another person.
  4. To whom (name and address) the business was transferred.

- You must file a one-time or occasional return if you owe tax but are not engaged in the FAET business. Check the appropriate box in Item 6 and attach your payment.

K. Where does a taxpayer go for additional Information? If you have any questions about filing returns, you may contact:

Alcohol and Tobacco Tax and Trade Bureau
National Revenue Center (NRC)
550 Main Street, Suite 8002
Cincinnati, OH 45202-5215
Telephone No.: 877-882-3277
National Revenue Center Contact Form: https://www.ttb.gov/webforms/contact_nrc.shtml

SPECIFIC INSTRUCTIONS

Part I – GENERAL

Item 3. Employer Identification Number (EIN)

- You are required to have an Employer Identification Number (EIN) if you are engaged in a business that requires you to regularly file FAET returns.
- You may use your Social Security Number (SSN) ONLY if you file an occasional or one-time return.
- You may obtain an EIN from the Internal Revenue Service (IRS) using Form SS-4. You may obtain a Form SS-4 from the IRS website www.irs.gov or by contacting any IRS office.

Item 5. Form of payment

If you pay tax by Electronic Funds Transfer (EFT), contact the NRC for specific information.

Item 6. Type of return

Select **Quarterly** when filing for a quarterly period. Select **Annual** if you filed a return in the past, but do not owe tax for an entire calendar year. Select **One- Time/Occasional** and **Final** using General Instruction **J** above. Select **Amended** when reporting changes to a previously filed tax return. (For an amended return, complete all items on return, not just the amended items).

Item 7. Tax period

Enter the year of the tax return period and select one quarter. If you are filing an annual return enter the year only. See General Instruction D.

Part II – CALCULATION OF TAXES ON SALES OR USES DURING THIS TAX PERIOD

General

- Enter in Part II only sales and uses occurring during the tax period specified in Item 7.

Taxable Articles, Other Firearms Column (b)

- Enter the sales price of any portable weapons such as rifles, carbines, machine guns, shotguns, or fowling pieces, from which a shot, bullet, or other projectile may be discharged by an explosive.

Item 8. The sales price of all articles sold and/or put to a business use.

- Include FAET if it is included in the sales price.
- Enter the dollar amount of your total sales of taxable articles, including tax-exempt or tax-free sales during the tax period stated in Item 7.
- Do **not** include articles if you are not the manufacturer, producer, or importer for purposes of this tax.
- Except for leases and certain installment sales, you must include all sales regardless of whether your customers paid you.
- The sales price is usually stated on the customer's invoices. You should also include the dollar value of things other than money given as consideration for the article. This includes services, personal property, and articles traded in.
- Do **not** include the sales price of a non-taxable article unless you sold it as a unit with the taxable article.
- When a taxable article is sold as a unit with a non-taxable article (for example, a pistol and holster) or with extra parts or accessories, you should enter the sales price of the unit. If a taxable sale, you must adjust the unit's sales price in Item 13 to exclude the non-taxable article, part, or accessory.

SPECIFIC INSTRUCTIONS (Continued)

- You must pay the tax on your business use of taxable articles that you manufactured or imported. If you regularly sell the articles, you must compute the tax based on the lowest established wholesale price.
- Include the sum of the prices for articles used. Uses include: loans of articles for display, demonstration or familiarization, or further manufacture of an article not subject to any FAET. (Please refer to 27 CFR 53.111-115 for more information.)

Item 9. The sales price of all articles sold tax-exempt

Enter the sales price of all articles included in Item 8 that you sold **tax-exempt**. Please refer to the chart in the following instruction for more information on tax-free and tax-exempt sales.

Item 10. The sales price of all articles sold tax-free & TTB Tax-free Registration Number

Enter the sales price of all articles included in Item 8 that you sold **tax-free**, and enter your Tax-Free Registration Number in the space provided. Please refer to the following chart for more information on tax-free and tax-exempt sales.

Tax-Free Sales	Tax-Exempt Sales
• If you are selling articles tax-free, you and your customer may need an approved TTB F 5300.28, Application for Registration for Tax-Free Transactions Under 26 U.S.C. 4221. • This registration number must be listed in Item 10. • Please refer to 27 CFR 53.131 for tax-free sales and 27 CFR 53.140 for registration requirements.	• If you are selling articles tax-exempt, an approved TTB F 5300.28, Application for Registration for Tax-Free Transactions Under 26 U.S.C. 4221, is not required. • Please refer to 27 CFR 53.62 for tax exemptions.

- Do not include the sales of articles sold tax paid to customers who later resell or use the articles for tax-free purposes; however, you may take a credit in Schedule B or file TTB F 5620.8, Claim, for a refund once the article(s) are in the intended tax-free situation and before any other use.
- Your failure to follow requirements or to be properly registered may result in additional taxes, penalties, and interest.

Items 12, 13 and 14. Eligible Adjustments – General Information

- Eligible adjustments are allowed for certain items only when included in the sales price to your customer. *(See chart below)*
- Price readjustments in the same tax period in which the sale occurs may be taken in Item 14, or used in determining the sales price in Item 8. Refer to 27 CFR 53.174 for a list of price readjustments.
- For each category of eligible adjustments, you must enter the "net" amount of all such adjustments to the sales prices of taxable sales and uses for the return period.
- Do **not** use these items to subtract the sales price *(including FAET)* that you paid to another manufacturer or importer. If you further manufacture articles on which FAET was paid by another person, you may take a credit in Schedule B or file TTB F 5620.8, Claim, for a refund.

Eligible Adjustments

Exclusions	Inclusions	Constructive Sales Price (CSP)
You may exclude or deduct the following items from the sales price of a taxable article when included in the sales price of the article and not as a separate charge. • Included excise tax. • Any charges for transportation, delivery, insurance, installation, and other expenses actually incurred in connection with the delivery of an article to a purchaser in connection with a bona fide sale. • Local advertising charges when certain conditions are met. • Extra and identical parts and accessories. • Non-taxable articles when sold in combination with a taxable article. Please refer to 27 CFR 53.61(b), 53.92, 53.93, 53.100, 53.101, and 53.102 for further information	You may have to increase the sales price of a taxable article from the amount shown on your invoice. If not already included in the sales price listed in Item 8, you must list the following: • Any charge which is required by the manufacturer, producer, or importer to be paid as a condition of the sale - which is not an expense falling within one of the allowable exclusions. • Any charges for tools and dies used in production. • A charge for a warranty. This depends on whether the warranty is optional or required. (See 27 CFR, 53.91(c) for specific information.) • Any charges for coverings, containers, and packing. Please refer to 27 CFR 53.91 for further information on inclusions.	Certain types of sales require the use of a "constructive sales price" (CSP). Pursuant to 26 U.S.C. 4216(b)(1), TTB must construct a sale price on which to compute FAET under certain conditions. Section 4216(b)(1) requires a CSP to be established where a taxable article is: 1. Sold at retail; 2. Sold while on consignment; or, 3. Sold otherwise than through an arm's-length transaction at less than fair market price. • In case of an article sold otherwise than at arm's-length, and at less than fair market price, the CSP will be the price for which such articles are sold, in the ordinary course of trade, by manufacturers or producers thereof, as determined by TTB. • Once a CSP has been determined, no further adjustment of such price shall be made. • There are other circumstances which may require a CSP to be used. See the regulations listed below for these circumstances. Please refer to 27 CFR 53.94, 53.95, 53.96, 53.97, 53.99(c), 53.104(d)(1) & (e), and 53.143 for further information on constructive sales price.

Items 12, 13 & 14 – Eligible Adjustments – Specific Instructions

Item 12. Eligible Adjustments – included excise tax

Companies that use a "tax included price" may deduct the excise tax associated with the sales/uses in this line **Item.**

Item 13 – Eligible Adjustments - Non-taxable parts, accessories, and articles

In this Item you may exclude or deduct the following non-taxable articles when included in the sales price of a taxable article and not as a separate charge:

- Extra and identical parts and accessories.
- Non-taxable articles when sold in combination with a taxable article.

Item 14 – Eligible Adjustments – Other

In this Item you may exclude or deduct the following charges when included in the sales price of the article and not as a separate charge:

- Any charges for transportation, delivery, insurance, installation and other expenses actually incurred in connection with the delivery of an article to a purchaser in connection with a bona fide sale.
- Local advertising charges when certain conditions are met.
- Any other charges authorized by regulations to be excluded or deducted and which are not accounted for elsewhere on your return.

You may also need to increase the sales price of a taxable article from the amount shown on your invoice in this Item. If not already included in the sales price listed in Item 8, you must include the following:

- Any charge which is required by the manufacturer, producer or importer to be paid as a condition of the sale – which is not an expense falling within one of the allowable exclusions.
- Any charges for tools and dies used in production.
- A charge for a required warranty.
- Any charges for coverings, containers and packing.

Additional adjustments to be listed in this Item are certain types of sales that require a sales price adjustment (also referred to as a constructive sales price (CSP) because the manufacturer, producer, importer or TTB may construct a new taxable price for the taxable article. (See above chart.)

Part III – CALCULATION OF TAX LIABILITY FOR THIS TAX PERIOD

Item 18. Increasing adjustments from Item 27, Schedule A

Use this Item to report increasing adjustments (Note: These increasing adjustments account for underpayments from ***prior*** quarters). Examples include:

- Errors you made in calculating the tax you owed in a previous tax return period which resulted in an underpayment of your tax.
- Penalties and/or interest you owe on increasing adjustments

Item 20. Decreasing adjustments from Item 34, Schedule B

Use this Item to report decreasing adjustments. (Note: These decreasing adjustments account for overpayments from ***prior*** quarters). The amount you show here **cannot** exceed the amount shown in Item 19. Any excess must be carried over as a credit in Schedule B on your next tax return, or you can file TTB F 5620.8, Claim, for refund. Examples Include:

- Errors you made in calculating the tax you owed in a previous tax return period that resulted in an overpayment of tax.
- Interest you are owed on decreasing adjustments.

You must select a qualifying category from the dropdown fields in Schedule B and underneath that selection, fully explain your adjustments and submit documentation as required by 27 CFR Parts 53 and 70. You may not make adjustments earlier than the period in which they arose.

Item 32. Condition to Allowance

This `Yes' or `No' checkbox only applies if you are claiming a decreasing adjustment based on one of the first two descriptions from the Schedule B dropdown list; either "1. **No liability exists or FAET paid in error,"** or **"2. Exportation, uses and resale of articles (tax-free sales by manufacturer)."** Under 26 U.S.C. 6416(a)(1), no credit or refund of any overpayment of FAET shall be allowed or made unless the person who paid the tax establishes, under regulations prescribed by TTB, that he or she--

(A) has not included the tax in the price of the article with respect to which it was imposed and has not collected the amount of the tax from the person who purchased such article;

(B) has repaid the amount of the tax to the ultimate purchaser of the article;

(C) in the case of an overpayment under subsection 26 U.S.C. 6416(b)(2)--

(i) has repaid or agreed to repay the amount of the tax to the ultimate vendor of the article, or

(ii) has obtained the written consent of such ultimate vendor to the allowance of the credit or the making of the refund; or

(D) has filed with TTB the written consent of the person referred to in subparagraph (B) to the allowance of the credit or the making of the refund.

Item 36. Signature

This form must have an original, authorized signature.

Item 37. Print Name and Title

Print the name and title of the authorized person who signed this form in Item 36.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. We use this information collection to identify taxpayers, the period covered, and the amount of tax due for each tax return period. This information also ensures the correct tax payment was made and received. The information is required under the authority of 26 U.S.C. 6302.

We estimate the average burden associated with this collection of information is 7 hours per respondent or recordkeeper, depending on your individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden 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.

TTB may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a current, valid OMB control number.

PRIVACY ACT STATEMENT

We provide this information to comply with Section 3 of the Privacy Act of 1974 (5 U.S.C. 552(a)(e)(3)).

We require this information under the authority of 26 U.S.C. 6302. You must disclose this information so we may identify you as a taxpayer, the period covered, and the amount of tax due for each return. This information also ensures the correct tax payment was made and received. We use this information to make determinations for the purposes described in paragraph 2. Also, we may disclose the information to other Federal, State, foreign, and local law enforcement and regulatory agency personnel to verify information on the form where law does not prohibit such disclosure. We may disclose the information to the Justice Department if it appears that the furnishing of false information may constitute a violation of Federal law. Finally, we may disclose the information to members of the public in order to verify information on the form where law does not prohibit such disclosure. If you fail to supply complete information, there will be a delay in the processing of your return.