

## GENERAL INSTRUCTIONS

1. **GENERAL.** Liability for the manufacturers excise tax under 26 U.S.C. 4181 (pistols, revolvers, other firearms, and shells and cartridges) is reported using this form. Tax is imposed on the sale or use of firearms or ammunition by the manufacturer or importer.
2. **HOW TO PREPARE.** Follow all the instructions and complete this form in duplicate. Complete each part and schedule of this return. If not applicable, write "0" or "none." Be sure to sign your return. Keep a copy for your records. Use blank sheets if additional space is needed. Mark each sheet with your name, employer identification number, the tax return period and the item number.
3. **HOW OFTEN AND WHEN TO FILE.** If a filing date of a return falls on a Saturday, Sunday or legal holiday, the filing date becomes the next succeeding day which is not a Saturday, Sunday or legal holiday. Also, a taxpayer may apply to extend the filing date on ATF Form 5300.29 because of temporary conditions beyond the taxpayer's control.
  - a. **Quarterly.** You are generally required to file a return for a calendar quarter in which a tax liability is incurred. Calendar quarters are 3-month periods ending March 31, June 30, September 30, and December 31. However, you are not required to file a return for a calendar quarter in which no tax liability has been incurred.
 

A calendar quarter return is due no later than one month after the end of that quarter (April 30, July 31, October 31, and January 31). When you have made sufficient and timely deposits of tax (see instruction 6) for the return, an additional 10 days may be taken to file the return.
  - b. **Annually.** If you have no tax liability for an entire calendar year and have not filed a final return (see instruction 9), then your annual return is due not later than January 31 of the following year.
  - c. **Monthly or Semimonthly.** File monthly or semimonthly returns when ATF notifies you to do so in writing. A monthly return is due 15 days following the month. A semimonthly return is due 10 days following the semimonthly period.
4. **WHERE AND HOW TO FILE.** Send this return to the address listed below that is appropriate for your principal place of business or of residence. Include your payment of the amount owed on line 22. Please make checks or money orders payable to the Bureau of Alcohol, Tobacco and Firearms and show your employer identification number on all checks or money orders.
5. **TIMELY FILING.** A tax return and any accompanying payment will be considered timely filed if it is mailed by the due date. The official postmark of the U.S. Postal Service on the envelope or on the sender's receipt of certified mail is evidence of the date of mailing. Otherwise, the taxpayer has the burden of proving the date of filing.
6. **DEPOSITS OF TAX.** If you are required to file a quarterly return, you may have to make tax deposits before filing your return. Also, if the tax balance due on a quarterly return is more than \$100, deposit the entire balance. Refer to ATF Form 5300.27.
7. **OVERPAYMENTS AND UNDERPAYMENTS.** Do not file amended returns for overpayments and underpayments or for any other reason. Refund payments may be claimed as credits in Schedule C by filing a claim for refund on ATF Form 2835 (5620.8). Tax overdeposited for a quarterly return can be refunded on that quarter's return on line 23. ATF Announcement 94-9 contains additional information about credits and refunds. Underpayments can be paid through an entry in Schedule B or according to the instructions of the appropriate ATF office listed in instruction 10.
 

The law provides for the payment of interest on underpayments and on some overpayments of tax. Compute interest, if applicable, at the rate prescribed by 26 U.S.C. 6621.
8. **RECORDS.** Every taxpayer must keep records to support all entries made on this return. Generally, records must be kept at least 3 years from the date the tax return is filed.
9. **FINAL RETURN.** If you permanently cease operations related to the return, check the box in line 4 and attach a statement of: (a) who (name) will keep the records; (b) the location (address) of the records; (c) whether the business was transferred to another person; and (d) to whom (name and address) the business was transferred. Also, if you are an individual making a one-time importation and are not engaged in any business related to the return, check the box in line 4.
10. **ADDITIONAL INFORMATION.** If you have questions about this tax return or need assistance, please contact the appropriate ATF office listed below.

State of Your  
Principal Place  
of Business OR  
Residence:

AL, DC, FL, GA, MS, NC,  
SC, TN, VA

IL, IN, KY, MI, MN, ND,  
OH, SD, WI, WV

AR, AZ, CO, IA, KS, LA,  
MO, NE, NM, OK, TX

CT, DE, MA, MD, ME, NH,  
NJ, NY, PA, RI, VT

AK, CA, HI, ID, MT, NV,  
OR, UT, WA, WY

PR or VI

Send To:  
Bureau of ATF  
Excise Tax

P.O. Box 380328  
Pittsburgh, PA 15253-4328

P.O. Box 340884  
Pittsburgh, PA 15251-6804

P.O. Box 371091  
Pittsburgh, PA 15251-7091

P.O. Box 371865  
Pittsburgh, PA 15251-7665

P.O. Box 371909  
Pittsburgh, PA 15251-7909

Federal Building, Room 659  
Carlos Chardon Street  
Hato Rey, PR 00918

State of Your  
Principal Place  
of Business OR  
Residence:

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SC, TN, VA

IL, IN, KY, MI, MN, ND,  
OH, SD, WI, WV

AR, AZ, CO, IA, KS, LA,  
MO, NE, NM, OK, TX

CT, DE, MA, MD, ME, NH,  
NJ, NY, PA, RI, VT

AK, CA, HI, ID, MT, NV,  
OR, UT, WA, WY

Outside the United States

Office to contact:  
BATF  
Technical Services

2600 Century Parkway, NE  
Atlanta, GA 30345  
404-679-5080

6525 Federal Office Building  
550 Main Street  
Cincinnati, OH 45202-3263  
513-684-3334

1114 Commerce Street  
7th Floor  
Dallas, TX 75242  
214-767-2281

Curtis Center, Suite 875  
Independence Square West  
Philadelphia, PA 19106  
215-597-2246

221 Main Street, 11th Floor  
San Francisco, CA 94105  
415-744-7011

Washington, DC 20226  
202-927-8220