



INDUSTRY CIRCULAR

DEPARTMENT OF
THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

Washington, DC 20226

Number: 95-5

Date: December 22, 1995

All Firearms and Ammunition Excise Taxpayers, Claimants, and Others Concerned:

Purpose. This circular announces a new edition (3-96) of ATF Form 5300.26, Federal Firearms and Ammunition Excise Tax Return. The new edition makes a number of changes that clarify how the taxpayer prepares and completes the return. For most taxpayers and claimants, this circular also announces a new technical services office that will provide service for their excise tax returns, deposits, claims, and applications.

Revision of ATF Form 5300.26. All taxpayers should use the enclosed 3-96 edition of ATF Form 5300.26, Federal Firearms and Ammunition Excise Tax Return, beginning with their first tax return for 1996. Taxpayers may photocopy this form or order additional copies from the ATF Distribution Center, P.O. Box 5950, Springfield, VA 22153 (telephone 703-455-7801). Taxpayers should discard any remaining copies of the previous edition (10-90) of ATF Form 5300.26 after filing their last return for 1995.

Please carefully review the return and its instructions before preparing the first return for 1996. A number of entries have been eliminated, changed, or combined. The instructions have been rewritten to help taxpayers properly complete the return. Also, this latest edition of the return has been updated for recent regulatory changes regarding filing and deposits (T.D. ATF-330 and ATF-365).

Change in Technical Services Office. Starting January 1, 1996, the Technical Services office located in Cincinnati, Ohio, will provide service on all new matters for firearms and ammunition excise taxpayers (except in Puerto Rico and the Virgin Islands), claimants, and applicants. The address and telephone number for the Cincinnati office is:

Bureau of ATF
Technical Services
6525 Federal Office Building
550 Main Street
Cincinnati, OH 45202-3263
513-684-3334

As a result of this change, most taxpayers, claimants, and applicants will also file ATF forms at different addresses.

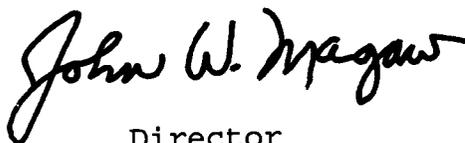
Change in Address for Filing Returns or Deposits. All taxpayers, except those located in Puerto Rico or the Virgin Islands, should use the following address to file tax returns (ATF Form 5300.26) and deposits (ATF Form 5300.27, Federal Firearms and Ammunition Excise Tax Deposit) covering tax periods beginning January 1996 or later.

Bureau of ATF
Excise Tax
P.O. Box 360804
Pittsburgh, PA 15251-6804

This address is also listed in instruction 4 on the new edition (3-96) of the tax return, ATF Form 5300.26. The deposit form (ATF F 5300.27) will be revised in the future to show the correct addresses for making deposits. Until then, please continue to use the 7-95 edition of the deposit form.

Change in Address for Filing Claims and Applications. Beginning January 1, 1996, all persons should file their claims on ATF Form 2635 (5620.8) for refund, credit, or abatement of firearms and ammunition excise tax with the Cincinnati Technical Services office at the address listed on the front of this circular. Also, persons should file ATF Form 5300.28, Application for Registration for Tax Free Transactions Under 26 U.S.C. 4221, and should report changes to an existing tax-free registration with the Cincinnati Technical Services office.

Questions. Direct questions concerning this circular or the tax return to the office listed in the instructions on the enclosed ATF Form 5300.26, or to the Tax Compliance Branch, Bureau of Alcohol, Tobacco and Firearms, Room 5190, Washington, DC 20226 (202-927-8220).


Director

Enclosure