

INSTRUCTIONS

GENERAL

You should have a copy of the instructions for floor stocks tax. These instructions explain who is liable, how to take an inventory, what records that you need to keep and other topics.

If you do not have a copy of the floor stocks tax instructions, you can get a copy from: (1) ATF website at <http://www.atf.treas.gov>; (2) ATF Distribution Center, P.O. Box 5950, Springfield, VA 22150-5950, telephone 703-455-7801; or (3) National Revenue Center, 550 Main Street, Cincinnati, OH 45202-3263, telephone 800-398-2282 or 513-684-7151, or e-mail at natlrevctr@CINC.ATF.TREAS.GOV.

SECTION I - TAXPAYER IDENTIFYING INFORMATION

1. Verify and correct all pre-printed information. If you receive a blank tax return, enter your complete business name, address, and ZIP Code in Item 1.
2. Enter your Employer Identification Number (EIN).
3. You must enter a number. Enter the number "1" if your return covers only one location. If you have multiple locations with the same EIN, we encourage you to file one return that covers these locations.

SECTION II - CALCULATION OF TAXES

Calculate tax only on cigarettes held for sale on January 1, 2000. Do not include unmerchantable cigarettes. For complete instructions about taking an inventory, refer to section B of the instructions.

- 5-7. **Cigarettes marked for export.** Your inventory must count separately cigarettes that have been labeled for export from the United States. Refer to instruction B3 on how to identify these cigarettes.
7. **Large Cigarettes More Than 6½ Inches In Length.** If you have large cigarettes that are more than 6½ inches in length, use the following worksheet to calculate the floor stocks tax rate for each length of cigarette.

- (a) Length of the cigarette. _____
- (b) Divide (a) by 2¾ _____
- (c) Round up (b) to whole number _____
- (d) Multiply (c) by \$.005 _____

The amount calculated in (d) is the floor stocks tax rate for that length of cigarette. [For example, you have 10,000 cigarettes of a length of 9 inches. The floor stocks tax rate is \$.02 per cigarette (4 multiplied by \$.005). Using this rate of tax, the tax on these 10,000 cigarettes is \$200 (10,000 cigarettes multiplied by \$.02).]

SECTION IV - TAXPAYER CERTIFICATION

Sign, enter your business title, and date your return. You must be authorized to act on behalf of the business. Agents signing on behalf of a business must have a power of attorney on file with ATF or may attach a copy with the tax return.

Mailing. Use the enclosed self-addressed envelope to mail to:

**BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
P.O. BOX 371951
PITTSBURGH, PA 15251-7951**

Questions. If you have questions about filing this return, contact your local ATF office or the National Revenue Center, 550 Main St., Cincinnati, OH 45202-3263, telephone 800-398-2282 or 513-684-7151 or e-mail at natlrevctr@CINC.ATF.TREAS.GOV.

Penalties. Civil and criminal penalties may be imposed. These penalties include failure to file, failure to pay, failure to allow ATF officers access to premises where taxable articles are stored, failure to furnish officers access to records pertinent to tax liabilities, or filing a fraudulent return.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information is to identify taxpayers and the amount of tax due for each tax return. The information is used by the Government to ensure that the correct tax was determined and paid. This information is mandatory by Public Law 105-33.

The estimated average burden associated with this collection is 30 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 directed to the Reports Management Officer, Document Services Branch, Bureau of Alcohol, Tobacco and Firearms, 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.