Form **11-C**
(Rev. May 1974)
Department of the Treasury
Internal Revenue Service

Special Tax Return and Application For Registry—Wagering

Return for period from ....., 19 ..... to June 30, 19 .....
(Month, day, and year)

See Instructions on back for time and place for filing return.

Check one: ☐ First return and application ☐ Renewal return and application ☐ Supplemental return and application

1 Name

True name

Alias, style, or trade name, if any

Employer identification number (see instruction 1)

2 Address

Residence: Number and street

City, County, State and ZIP code

Business: Number and street

City, County, State and ZIP code

For Internal Revenue Use Only

Stamp number ▶ .....

Date issued ▶

T $ .....

FF .....

FP .....

I

T $

3 If this is a supplemental application, please explain and give your Special Tax Stamp Number and employer identification number. (See instruction 2(b).) ▶ .....

Compute tax as explained in instruction 4, and enter amount due here . . ▶ $

Make check or money order payable to the Internal Revenue Service for the amount of tax due and remit with return.

Signature and Verification

I declare under the penalties of perjury that this return and/or application (including any accompanying statements or lists) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Signature ▶ **Title (Owner, etc.) ▶** **Date ▶**

Instructions

(References are to the Internal Revenue Code.)

1. Who Must File.—Every person who is liable for the 10-percent excise tax imposed by section 4401, and every person who is engaged in receiving wagers for or on behalf of any person so liable, is subject to a special tax of $50 per year imposed by section 4411, and must file Form 11–C.

In addition, you must file Form 730 each month to pay and report the tax on wagers.

Section 4421 defines the term "wager" to mean (1) any wager with respect to a sports event or a contest placed with a person engaged in the business of accepting such wagers, (2) any wager placed in a wagering pool with respect to a sports event or a contest, if such pool is conducted for profit, and (3) any wager placed in a lottery conducted for profit.

The term "lottery" includes the numbers game, policy, and similar types of wagering. The term does not include: (A) any game of a type in which usually (1) the wagers are placed, (2) the winners are determined, and (3) the distribution of prizes or other property is made, in the presence of all persons placing wagers in such game; and (B) any drawing conducted by an organization exempt from tax under sections 501 and 521, if no part of the net proceeds derived from such drawing inures to the benefit of any private shareholder or individual.

If you are required to file Form 11–C and have not applied for an employer identification number, please complete Form SS–4, Application for Employer Identification Number, and attach it to your return when you file. If you have applied for a number but have not received notice of it by the time you must file, please write "Number applied for" in the block on the form for the number.

2. When To File.—(a) First and Renewal Returns and Applications for Registry.—Form 11–C serves two purposes: (A) A special tax return and (B) an application for registry. The first return and application for registry must be filed prior to engaging in the activity which results in liability for the special tax on wagering. Renewal returns and applications are required to be filed on or before July 1 of each year thereafter during which taxable activity continues. Changes in ownership which require a return and application for registry, and which result in special tax liability, include the following:

(1) Admission of new members to a firm or partnership.

(2) Formation of a corporation to continue the business of a partnership.

(3) Continuance of the corporate business by a stockholder after the corporation is dissolved.

(b) Supplemental Applications for Registry.—Change of place of business or residence address must be registered by filing a Form 11–C, checking the block designated "Supplemental Return and Application," and stating the new address and the date of change before: (1) you engage in any wagering activity at the new address, or (2) the termination of a 30-day period which begins on the day after the date of such change, whichever occurs first.

Any other change must also be registered within 30 days after such change. Examples of such other changes include the following: (1) Continuance of the operation of a business of a deceased person, who has paid the special tax, by the surviving spouse or child, or executor or administrator, or other legal representative, (2) Continuance of a business by a receiver or trustee in bankruptcy, (3) Continuance of a business by an assignee for the benefit of creditors, (4) Withdrawal from a firm or partnership of one or more members, and (5) Mere change of corporate name. Failure to comply with these requirements will result in additional tax and penalty. **The taxpayer's special tax stamp must accompany such supplemental application for proper notation.**

Not later than 10 days after engaging a new agent or employee to receive wagers, an individual accepting wagers on his own account shall register the name, address, and number appearing on the special tax stamp of each such agent or employee by filing a Form 11–C designated "Supplemental Return." Likewise, an agent or employee receiving wagers on behalf of another shall register the name and address of each additional person by whom he is engaged to receive wagers within 10 days after he is so engaged.

3. Where to File:

If your principal business, office or agency, or legal residence in the case of an individual, is located in	Use this address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812
District of Columbia, Delaware, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tennessee 38110

If you have no legal residence, principal place of business or principal office or agency in any Internal Revenue district, file your return with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

4. Computation of the Special Tax on Wagering.—Special tax liability is computed from the first of July of each year, or the first day of the month during which business is commenced, to the thirtieth day of June following. For a renewal or for a business begun during July, the tax is $50.00. Where business is begun after the month of July, the tax to be remitted is computed by multiplying the monthly rate of $4.16⅔ by the number of months remaining in the fiscal year. If the resulting amount involves a fraction, the full cent must be included. Example: If a person first commences business in November, liability should be computed as follows: $4.16⅔ × 8 (the number of months remaining in the fiscal year) equals $33.33⅓, or $33.34, the amount to be remitted. Enter the amount of tax in the block on the face of the return.

5. Penalties.—If the return is not filed prior to engagement in the activity which results in liability for the occupational tax on wagering, the penalty prescribed by sections 6651 and 6653 may be incurred. In addition, under the provisions of section 7262, any person who does any act which makes him liable for the special tax, without having paid such tax, shall be fined not less than $1,000 and not more than $5,000. For willful failure to file a return or pay the tax, the penalties under sections 7201 and 7203 may be imposed.

Under the general provisions of section 1001 of Title 18 of the United States Code, whoever knowingly makes any false or fictitious statement with respect to the payment of the special tax, such as the giving of a false name or address, shall be fined not more than $10,000 or imprisoned not more than 5 years, or both.

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