Form **11–C**
(Rev. Feb. 1978)
Department of the Treasury
Internal Revenue Service

Special Tax Return and Application For Registry—Wagering

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

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

Social security number

Employer identification no. (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.

If additional space is required for items 4, 5(a), 5(c), or 6, attach additional sheets, identifying each entry as to item number.

4 If taxpayer is a firm, partnership, or corporation, give true name of members or officers.

Instructions

(References are to the Internal Revenue Code.)

1. Who Must File.—Every person who is liable for the 2-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 $500 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 space

dress 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 or her own account shall register the name, number appearing on the special tax stamp, address, and social security number 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, address, and social security number of each additional person by whom he or she is engaged to receive wagers within 10 days after being 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
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center Memphis, TN 37501

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, Philadelphia, Pennsylvania 19255.

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 $500.00. Where business is begun after the month of July, the tax to be remitted is computed by multiplying the monthly rate of $41.66⅔ by the number of months remaining in the fiscal year. Example: If a person first commences business in November, liability should be computed as follows: $41.66⅔ × 8 (the number of months remaining in the fiscal year) equals $333.33, 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 that person 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. For making and subscribing a false return, statement or other document under the penalties of perjury, or aiding, or advising the preparation of such returns, statements or other documents, the penalties under sections 7206(1) and