Form **11-C**
(Rev. November 1989)
Department of the Treasury
Internal Revenue Service

Stamp Tax and Registration Return for Wagering

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

OMB No. 1545-0236
Expires: 10-31-92

Use IRS label. Otherwise please print or type.	Name	Social security number
	Number and street	Employer identification number (See instructions.)
	City, state, and ZIP code	

Check one: ☐ First return ☐ Renewal return
☐ Supplemental registration return (**Do not** complete Part I.)

Business address

Alias, style, or trade name, if any

For IRS Use Only

Stamp number ▶
Date issued ▶

T $		1
FF		2
FP		3
I		4
T $		5

Part I Stamp Tax (For first and renewal returns only)

1 Enter month you will start accepting wagers during the tax period . . . . . _____

2 Tax (See instructions.) . . . . . $ _____

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

Part II Supplemental Registration Return (See instructions.)

1 Enter tax stamp number . . . . . _____

2 Enter reason for supplemental registration return (See instructions.) _____

Part III Additional Information (To be completed by all filers) *(If more space is needed, attach additional sheets identifying each line number.)*

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	7 hrs., 10 min.
Learning about the law or the form	2 hrs., 2 min.
Preparing the form	4 hrs., 5 min.
Copying, assembling, and sending the form to IRS	32 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service,** Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; or the **Office of Management and Budget,** Paperwork Reduction Project (1545-0236), Washington, DC 20503.

General Instructions

(Section references are to the Internal Revenue Code, unless otherwise noted.)

Purpose of Form.—Form 11-C is used to register to do business accepting wagers and to pay the stamp tax on wagering. After you file the form and pay the tax, you will be issued a tax stamp as proof of registration and payment. The tax is an annual tax that applies in addition to the excise tax on wagers. The excise tax on wagers is reported on **Form 730,** Tax on Wagering.

Who Must File.—You must file Form 11-C if you are in the business of accepting wagers yourself or if you receive wagers for someone else who is in the business. For this purpose, the term "wager" includes those made:

(1) On sports events or contests with a person in the business of accepting wagers.

(2) In a wagering pool on a sports event or contest if the pool is run for profit.

(3) In a lottery run for profit. This includes the numbers game, policy, punchboards, and similar types of wagering. It does not include a game where the wagers are placed, winners are picked, and prizes are given out in front of everyone who placed a wager in the game. Also it does not include a drawing run by a tax-exempt organization if none of the profits go to a private shareholder or individual.

When To File.—File your first return before you begin accepting wagers. After that, file a renewal return by July 1 for each year you accept wagers. You should also file another return when certain changes in ownership occur and a supplemental registration return when certain other changes occur.

Changes in ownership.—File another return and pay the stamp tax within 30 days after the day you admit new members to a firm or partnership, you form a corporation to continue the business of a partnership, or you continue the business of a dissolved corporation of which you were a stockholder. Check the first return box on Form 11-C because this is the first return for the new ownership.

Other changes.—Although you will not owe more tax, you must file a supplemental registration return within 30 days after any of the following occurs:

(1) You change your business or home address.

(2) You continue, as the surviving spouse or child, executor, administrator, or other legal representative, the business of a deceased person who paid the stamp tax.

(3) You continue the business as a receiver or trustee in bankruptcy.

(4) You continue the business as an assignee for creditors.

(5) One or more members withdraws from the firm or partnership.

(6) The corporate name is changed.

Attach your tax stamp to the return for proper notation when filing such supplemental registration return.

If you hire a new agent or employee to receive wagers, you must file a supplemental registration return to record the name, stamp tax number, address, and social security number of each new agent or employee. See Part III, line 2(b) and (c) on Form 11-C. Likewise, if you are hired to receive wagers for another, you must register the name, address, and social security number of each new person by whom you are hired. See Part III, line 3 on Form 11-C. In either case, you must file the return within 10 days after such hiring occurs.

Figuring the Tax.—The tax is $500 per year or $50 per year if all wagers are authorized under the law of the state in which accepted. The tax is figured from July 1 of each year, or from the first day of the month in which you began business, to the next June 30. If you began business during July, the tax is $500. If you began business after July, figure the tax by multiplying the monthly rate of $41.66⅔ by the number of months left in the tax period.

Example.—If you began business in November, figure the tax as follows: $41.66⅔ × 8 (the number of months left in the tax period) equals $333.33. Enter the tax in Part I, line 2 on the return. If the wagers are authorized under state law, the tax is 10% of $333.33 = $33.33 because the annual tax of $50 is 10% of $500.

Employer Identification Number.—If you are required to file Form 11-C but do not have an employer identification number, 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 yet received it, write "applied for" in the block on Form 11-C for the employer identification number.

Where To File.—File your return with the Internal Revenue Service Center, Ogden, UT 84201.

Hand-carried returns.—You may file your return by hand carrying it to your district director or to any post of duty within your Internal Revenue district.

Penalties.—There are penalties for not filing on time, for accepting wagers before paying the tax, and for willfully failing to file the return. There are also penalties for making or helping to make false returns, documents, or statements.

Confidentiality of Information.—No Treasury Department employee may disclose information you supply in relation to wagering tax except when needed to administer or enforce the taxes. See section 4424 for more information.

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