



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**Monthly Tax Return for Wagers**  
**(Section 4401 of the Internal Revenue Code)**

OMB No. 1545-0235

► Go to [www.irs.gov/Form730](http://www.irs.gov/Form730) for the latest information.

**For IRS Use Only**

Enter your name, address, employer identification number, and month and year of return.

Name \_\_\_\_\_ Month and year \_\_\_\_\_

Number, street, and room or suite no. \_\_\_\_\_ Employer identification number \_\_\_\_\_

City or town, state or province, country, and ZIP or foreign postal code \_\_\_\_\_

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Check applicable boxes:  Final return  Address change

<b>1</b>	Gross amount of wagers accepted during month (not including laid-off wagers) (see instructions)	<b>1</b>	
<b>2</b>	Gross amount of laid-off wagers accepted during month (see instructions)	<b>2</b>	
<b>3</b>	Add lines 1 and 2	<b>3</b>	
<b>4a</b>	Tax on wagers authorized under the law of the state in which accepted. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result . . . \$ _____ × 0.0025 =	<b>4a</b>	
<b>b</b>	Tax on wagers other than wagers described on line 4a. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result . . . \$ _____ × 0.02 =	<b>4b</b>	
<b>c</b>	<b>Tax on wagers.</b> Add lines 4a and 4b . . . . .	<b>4c</b>	
<b>5</b>	<b>Credits.</b> No credit is allowed unless supported by evidence (see instructions)	<b>5</b>	
<b>6</b>	<b>Balance due.</b> Subtract line 5 from line 4c (see instructions)	<b>6</b>	

File this return, your payment, and voucher with the IRS as shown under *Where to file* in the instructions. Make your check or money order payable to "United States Treasury." Write your name, address, EIN, "Form 730," and the tax period on it.

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including any accompanying certificates and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this return for your records.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Type or print your name below signature.

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

For Paperwork Reduction Act Notice, see instructions. Cat. No. 20585U Form **730** (Rev. 12-2017)

▼ Detach Here and Mail With Your Payment and Form 730. ▼ Form **730-V**

Form **730-V**

**Payment Voucher**

OMB No. 1545-0235

► Don't staple or attach this voucher to your payment.

<b>1</b> Enter your employer identification number.	<b>2</b> Enter the amount of your payment. ► Make your check or money order payable to "United States Treasury"	Dollars	Cents
<b>3</b> Enter year and month as shown on Form 730. Y Y Y Y M M	<b>4</b> Enter your business name (individual name if sole proprietor).		
Send Form 730, this voucher, and payment to: <b>Department of the Treasury</b> <b>Internal Revenue Service</b> <b>Ogden, UT 84201-0100</b>	Enter your address.		
	Enter your city, state, and ZIP code.		

## Form 730-V, Payment Voucher

### Purpose of Form

Complete Form 730-V if you're making a payment by check or money order with Form 730. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide this payment voucher to the return preparer.

Don't file Form 730-V if you're paying the balance due on Form 730, line 6, using the Electronic Federal Tax Payment System (EFTPS). See *Line 6*, later, for more information.

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

**Future developments.** For the latest information about developments related to Form 730 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form730](http://www.irs.gov/Form730).

### What's New

Effective January 2018, send Form 730 and/or Form 730-V, Payment Voucher, to Ogden, UT. See *Where to file*, later, for the updated address.

### General Instructions

**Who must file.** You must file Form 730 and pay the tax on wagers under section 4401(a) if you:

- Are in the business of accepting wagers,
- Conduct a wagering pool or lottery, or
- Are required to be registered and you received wagers for or on behalf of another person but didn't report that person's name and address.

Use Form 11-C, Occupational Tax and Registration Return for Wagering, to register.

**Exempt organizations.** Organizations exempt from income tax under section 501 or 521 are generally not exempt from the tax on wagering or the occupational tax. However, see *Lottery*, later, for an exception.

**Completing Form 730.** If you aren't using the preaddressed Form 730, enter your name, address, employer identification number (EIN), and the month (MM) and year (YYYY) for which this form is filed.

### Specific Instructions

**Box 1.** If you don't have an EIN, you may apply for one online. Go to the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). You also may apply for an EIN by faxing or mailing Form SS-4, Application for Employer Identification Number, to the IRS.

**Box 2.** Enter the amount paid from line 6 of Form 730.

**Box 3.** Enter the same date you entered on page 1 of Form 730.

**Box 4.** Enter your name and address as shown on Form 730.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your name, address, EIN, "Form 730," and the tax period on your check or money order. Don't send cash. Don't staple this voucher or your payment to Form 730 (or to each other).

- Detach the completed voucher and send it with your payment and Form 730. See *Where to file*, later.

**Rounding.** You may round amounts to whole dollars. If you do round, leave the entry for the cents amounts blank. You can drop amounts that are less than 50 cents, and increase amounts that are 50 cents or more to the next whole dollar. If you do round, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

**When to file.** If you're liable for the tax, file Form 730 for each month by the last day of the month following the month for which you're reporting taxable wagers. The IRS won't send you a notice that a return is due. File a return each month whether or not you have taxable wagers to report. If you have no tax to report, write "None" in the entry space for line 6 and sign and date Form 730. If you stop accepting wagers, check the final return box above line 1.

**Where to file.** Send your return to:

Department of Treasury  
Internal Revenue Service  
Ogden, UT 84201-0100

**Foreign address.** Follow the country's practice for entering the postal code. In some countries the postal code may come before the city or town name. Enter the full name of the country using uppercase letters in English.

**Line 1.** Enter the gross amount of wagers accepted during the month. Gross wagers are the total of those wagers that are authorized and those wagers that aren't authorized by the state in which they are accepted. Include all charges connected with placing the wager, including any fee or charge incident to placing the wager. If you can prove that the person placing the wager has paid a separate charge equal to the tax, don't include that amount in the amount of the wager. Don't include laid-off wagers in this amount.

**What is taxed.** The tax applies only to wagers accepted in the United States or placed by a person who is in the United States with a person who is a U.S. citizen or resident.

Taxable wagers include those placed:

- On a sports event or contest with a person engaged in the business of accepting wagers on a sports event or contest;
- In a wagering pool on a sports event or contest if the pool is conducted for profit; or
- In a lottery conducted for profit, including the numbers game, policy, punch boards, and similar types of wagering.

### Specific Instructions

**Name and address.** Enter the name shown on the eligible entity's most recently filed federal income tax return. Include the suite, room, or other unit number after the street address. If the Post Office doesn't deliver mail to the street address and the entity has a P.O. box, show the box number instead of the street address.

**Sports event.** A sports event includes every type of amateur, scholastic, or professional sports competition, such as auto racing, baseball, basketball, billiards, bowling, boxing, cards, checkers, cricket, croquet, dog racing, football, golf, gymnastics, hockey, horse racing, lacrosse, rugby, soccer, squash, tennis, track, tug of war, and wrestling.

**Contest.** A contest is any competition involving speed, skill, endurance, popularity, politics, strength, or appearance, such as elections, the outcome of nominating conventions, dance marathons, log-rolling contests, wood-chopping contests, weightlifting contests, beauty contests, and spelling bees.

**Wagering pool.** A wagering pool conducted for profit includes any method or scheme for giving prizes to one or more winning bettors based on the outcome of a sports event, a contest, or a combination or series of these events or contests if the wagering pool is managed and conducted for the purpose of making a profit. A wagering pool or lottery may be conducted for profit even if a direct profit doesn't occur. If you operate the wagering pool or lottery with the expectation of a profit in the form of increased sales, attendance, or other indirect benefits, you conduct it for profit.

**Lottery.** This includes the numbers game, policy, punch boards, and similar types of wagering. In general, a lottery conducted for profit includes any method or scheme for the distribution of prizes among persons who have paid or promised to pay for a chance to win the prizes. The winning prizes are usually determined by the drawing of numbers, symbols, or tickets from a wheel or other container, or by the outcome of a given event.

It doesn't include either of the following kinds of events.

- Games of a type in which usually the wagers are placed, winners are determined, and the prizes are distributed in the presence of everyone who placed a wager. Card games, roulette games, dice games, bingo, keno, and gambling wheels usually fall within this exception.
- Drawings conducted by a tax-exempt organization, if the net proceeds of the drawing don't benefit a private shareholder or individual.

**What isn't taxed.** The tax isn't imposed on the following five items.

- Parimutuel wagering, including horse racing, dog racing, and jai alai, when it's licensed under state law.
- Coin-operated devices, such as slot machines, pinball machines, or video games.
- Sweepstakes, wagering pools, or lotteries that are conducted by an agency of a state, if the wager is placed with the state agency or its authorized agents or employees.

- Games of the type in which all persons placing wagers in the game are present when wagers are placed, winners are determined, and prizes or other property are distributed.

- Drawings conducted by an organization exempt from tax under sections 501 and 521, as long as the net proceeds of the drawing don't benefit a private shareholder or individual.

**Line 2.** Enter the gross amount of any laid-off wagers accepted during the month. Gross laid-off wagers are the total of those laid-off wagers that are authorized and those that aren't authorized by the state in which they are accepted.

**Lines 4a and 4b.** Enter the applicable amount included in line 3. Multiply the amount by the rate shown and enter the result. The rate of tax depends on whether the wager is authorized by the laws of the state in which the wager was accepted. The lower rate applies to wagers that are authorized by state law.

**Line 5.** You may be able to claim a credit for the amount of any overpayment of tax or for the amount of tax imposed with respect to a wager that you laid off. You may also use Schedule 6 (Form 8849), Other Claims, to make a claim for refund.

**Credit for an overpayment of tax.**

Generally, you may claim a credit for any overpayment of tax. The claim must be filed within 3 years from the time the Form 730 reporting the tax was filed or 2 years from the time the tax was paid, whichever is later. No credit is allowed unless a statement of the facts involving the overpayment is attached that includes the following information.

- An explanation of the reason for claiming a credit.
- The date of payment and the amount of the tax.
- Whether any previous claim covering the amount involved, or any part, has been filed.
- A statement that you:

1. Haven't collected (whether as a separate charge or otherwise) the amount of the tax from the person that placed the wager on which the tax was imposed, or

2. Have repaid the amount of the tax to the person that placed the wager, or

3. Have the written consent of the person that placed the wager to the allowance of the credit. The consent must be attached to the return.

**Note.** If the overpayment relates to a laid-off wager accepted by you, one of the three statements in the previous bullet must be attached for both the person who placed the laid-off wager with you and the person who placed the original wager.

**Credit for wagers laid off by you.** If you accept a wager and lay off all or a part of that wager with a person who is liable for tax, follow the rules below to claim a credit depending on whether or not you paid the tax.

If you haven't paid the tax, you may claim a credit on Form 730 in the amount of the tax due for the laid-off wager, if the certificate described in Regulations section 44.6419-2(d) is attached to Form 730 for the month during which the wager was accepted and laid off.

If you have paid the tax, you may claim a credit for the tax paid on the laid-off amount. The claim must be filed within 3 years from the time the return reporting the tax was filed or 2 years from the time the tax was paid, whichever is later. Interest won't be allowed on a credit for the tax imposed on a wager that you laid off.

No credit is allowed unless the following information is attached to the return for each laid-off wager:

- The certificate described in Regulations section 44.6419-2(d).
- A statement that includes (a) the reason for the credit, (b) the month in which the tax was paid, (c) the date of payment, and (d) whether any previous claim covering all or part of the amount involved has been filed.

**Line 6.** If line 4c is more than line 5, enter the difference on line 6. You don't have to pay if line 6 is under \$1.00. You may pay the amount shown on line 6 using the Electronic Federal Tax Payment System (EFTPS) or by check or money order. If you pay using EFTPS, don't file Form 730-V, Payment Voucher.

**Electronic payment.** Now, more than ever before, businesses can enjoy the benefits of paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you a convenient program to make it easier. Spend less time on taxes and more time running your business. Use EFTPS to your benefit. For information on EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call EFTPS Customer Service at 1-800-555-4477.

### Paid Preparer Use Only

A paid preparer must sign Form 730 and provide the information in the *Paid Preparer Use Only* section at the end of the form if the preparer was paid to prepare the form and isn't an employee of the filing entity. The preparer must give you a copy of the form in addition to the copy to be filed with the IRS.

If you're a paid preparer, enter your Preparer Tax Identification Number (PTIN) in the space provided. If you work for a tax preparation firm, you must also enter the firm's name, address, and EIN. However, you can't use the PTIN of the tax preparation firm in place of your PTIN.

You can apply for a PTIN online or by filing Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal. For more information about applying for a PTIN online, visit the IRS website at [www.irs.gov/PTIN](http://www.irs.gov/PTIN).

**Recordkeeping.** Keep copies of your tax returns, records, and accounts of all transactions to show that the correct tax has been paid. Keep records to support all adjustments claimed and all exemptions at least 4 years from the latest of the following dates: when the tax became due, when you paid the tax, when you claimed an adjustment, or when you filed a claim for refund. Always keep your records available for IRS inspection.

**Penalties.** Avoid penalties and interest by filing returns and paying taxes when due. The law provides penalties for filing a return late, paying taxes late, failing to file a return, negligence, and fraud. These penalties are in addition to the interest charge on late payments. The penalty for filing a return late or paying the tax late won't be imposed if you can show that the failure to file a timely return or timely pay the tax is due to reasonable cause.

If you receive a notice about a penalty after you file this return, reply to the notice with an explanation and we will determine if you meet reasonable-cause criteria. Don't attach an explanation when you file your return.

## Taxpayer Advocate Service Is Here To Help You

### What Is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an **independent** organization within the IRS that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

### What Can the Taxpayer Advocate Service Do For You?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business,
- You face (or your business is facing) an immediate threat of adverse action, or
- You've tried repeatedly to contact the IRS but no one responded, or the IRS hasn't responded by the date promised.

### How Can You Reach Us?

We have offices in every state, the District of Columbia, and Puerto Rico. Your local advocate's number is in your local directory and at [www.irs.gov/advocate/local-taxpayer-advocate](http://www.irs.gov/advocate/local-taxpayer-advocate). You also can call us at 1-877-777-4778.

## How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at [TaxpayerAdvocate.IRS.gov](http://TaxpayerAdvocate.IRS.gov) can help you understand *what these rights mean to you* and how they apply. These are **your** rights. Know them. Use them.

## How Else Does the Taxpayer Advocate Service Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [IRS.gov/SAMS](http://IRS.gov/SAMS).

## Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find a clinic near you, visit [TaxpayerAdvocate.IRS.gov/LITCmap](http://TaxpayerAdvocate.IRS.gov/LITCmap) or see IRS Publication 4134, *Low Income Taxpayer Clinic List*.

**Disclosure of information on wagering taxes.** Except for administering or enforcing Internal Revenue taxes, neither the Treasury Department nor any of its employees may disclose documents, records, or information obtained through them that a taxpayer supplies in connection with wagering taxes. Also, certain documents related to wagering taxes and information obtained through them that relates to wagering taxes may not be used against the taxpayer in any nontax criminal proceeding. See section 4424 for more details.

**Paperwork Reduction Act Notice.** We ask for the information on Form 730 to carry out the Internal Revenue laws of the United States. You're required to give us the information. We need it to ensure that you're complying with these laws and to allow us to figure and collect the right amount of tax. Section 4401 imposes a tax on wagering. Form 730 is used to determine the amount of the tax. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities,

states, and the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you fail to provide this information in a timely manner or provide false information, you may be liable for penalties and interest.

You aren't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 730 will vary depending on individual circumstances. The estimated average times are: **Recordkeeping**, 6 hr., 27 min.; **Learning about the law or the form**, 47 min.; **Preparing, copying, assembling, and sending the form to the IRS**, 56 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 730 simpler, we would be happy to hear from you. You can send us comments from [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or you can write to:

Internal Revenue Service  
Tax Forms and Publications  
SE:W:CAR:MP:TFP  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

Don't send Form 730 to this office. Instead, see *Where to file*, earlier.