Special Tax Return and Application
For Registry—Wagering

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

Name

Number and Street

City, County, State and ZIP Code

Social security number

Employer identification no.
(see instruction 1)

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

Business address

Alias, style, or trade name, if any

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

Stamp number ◀ Date issued ◀

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

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.

<table>
<thead>
<tr>
<th>True name</th>
<th>Title</th>
<th>Home address</th>
<th>Social security number</th>
</tr>
</thead>
</table>

5 Are you or will you be engaged in the business of accepting wagers on your own account? ....... □ Yes □ No

If “Yes,” complete (a), (b), and (c) of this item.

(a) Name and address where each such business is or will be conducted.

<table>
<thead>
<tr>
<th>Name of location</th>
<th>Address (Number and street)</th>
<th>City, State, and ZIP code</th>
</tr>
</thead>
</table>

(b) Number of employees and/or agents engaged in receiving wagers on your behalf ◀

(c) True name, special stamp number, address, and social security number of each such person.

<table>
<thead>
<tr>
<th>True name</th>
<th>Special stamp no.</th>
<th>Address</th>
<th>Social security number</th>
</tr>
</thead>
</table>

6 Do you receive or will you be receiving wagers on behalf of or as agent for some other person or persons? .... □ Yes □ No

If “Yes,” give true name, address, and social security number of each such person.

<table>
<thead>
<tr>
<th>True name</th>
<th>Address</th>
<th>Social security number</th>
</tr>
</thead>
</table>

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 ▶

For Paperwork Reduction Act Notice, see back of form.
Instructions
(References are to the Internal Revenue Code.)

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 you 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.

1. Who Must File.—Every person who is liable for the 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 730 each year. Effective for returns due in 1996, the $500 special tax is payable annually only if all wagers are authorized under the law of the State in which the wager is placed.

Section 4421 defines the term "wager" to mean (1) any wager with respect to a horse race or a contest or event to which section 4411 applies, or (2) any wager placed in a wagering pool with respect to a horse race or a contest or event, 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, pool, punchboards, 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 operation of which is determined by chance, 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 file with us before the return due date for 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 Registration.—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 the last day 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:

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.

(b) Supplemental Applications for Registry.—Change of place of business or residence address must be registered by filing a Form 11-C, checking the box designated "Supplemental 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 date of change. 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 new agent's or employee's name and Social Security number with the Internal Revenue Service Center in the State where such agent or employee is located. Failure to do so shall subject the individual accepting wagers to a penalty of $500.

3. Where to File:

If your principal business, office or agency, or legal residence in case of an individual, is located in

**Use this address**

New Jersey, New York City and counties of Nassau, Richmond, Suffolk, and Westchester

New York City Internal Revenue Service Center

Hillsdale, NY 07642

New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont

Andover, MA 01810

Delaware, Columbia, Delaware, Maryland, Pennsylvania

Philadelphia, PA 19125

Alabama, Florida, Georgia, Mississippi, South Carolina

Georgetown, SC 29440

South Carolina

Atlanta, GA 31301

Michigan, Ohio

Cincinnati, OH 45999

Arkansas, Kansas, Louisiana, North Carolina, Oklahoma, Texas

Canton, TX 75101

Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, North Dakota, Oregon, South Dakota, Utah, Washington, West Virginia

Ogden, UT 84201

Illinois, Iowa, Missouri, Wisconsin

Cincinnati, OH 45999

California, Hawaii

Los Angeles, CA 90044

Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia

Memphis, TN 38101

If you fail to file a return or pay the tax, the penalties and additional Returns and penalties under sections 7206(1) and 7206(2) may be imposed.

Under section 1001 of Title 18, U.S.C., whoever knowingly makes any false statement in a written 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.

6. Disclosure of Wagering Tax Information.—No Treasury Department official or employee may disclose, except in connection with the administration or enforcement of Internal Revenue laws, any information obtained by him in connection with the payment of the special tax by any individual, or the record supplied by a taxpayer in connection with such taxes, or any information obtained through any such documents or records. Additionally, certain documents related to the wagering taxes, and information contained therein, may be discovered in any criminal proceeding, except in connection with the administration or enforcement of Internal Revenue laws. See section 4424 for more detailed information.