

# Special Tax Return and Application for Registry—Wagering

OMB No. 1545-0236  
 Expires 3-31-87

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

<b>Use IRS label. Otherwise please print or type.</b>	Name	Social security number
	Number and street	Employer identification number (See instruction 1)
	City, county, state, and ZIP code	

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

Business address \_\_\_\_\_

Alias, style, or trade name, if any \_\_\_\_\_

**1** If this is a supplemental application, please explain and give your special tax stamp number and employer identification number. (See instruction 2(b).) ▶ \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

For Internal Revenue Use Only	
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 2, 3(a), 3(c), or 4, attach additional sheets identifying each entry as to item number.*

**2** If taxpayer is a firm, partnership, or corporation, give true name of members or officers. \_\_\_\_\_

Signature ▶ \_\_\_\_\_ Title (Owner, etc.) ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

# Instructions

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

## 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.

**1. Who Must File.**—If you are liable for the excise tax imposed by section 4401, or if you are engaged in receiving wagers for or on behalf of any person so liable, you are subject to a special tax of \$500 per year imposed by section 4411, and must file Form 11-C. The rate is \$50 per year only if all wagers are authorized under the law of the state in which accepted.

In addition, you must file **Form 730, Tax on Wagering**, 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, 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 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. You must file the first return and application for registry before engaging in the activity in which you become liable for the special tax on wagering. You must file renewal returns and applications by 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.

—If you have a change of place of business or residence address, you must be registered by filing a Form 11-C, checking the block designated “Supplemental return and application,” and giving 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 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 must 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(a). Where to File.—

If your principal business, office or agency, or legal residence in the case of an individual, is located in	Send your return to Internal Revenue Service Center at this address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA 19255
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
Michigan, Ohio	Cincinnati, OH 45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
California, Hawaii	Fresno, CA 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	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, PA 19255.

**(b) Hand-Carried Returns.**—Returns that are filed by hand-carrying (as defined in Regulations section 301.6091-1(c)) shall be filed with the District Director or with any permanent post of duty within that Internal Revenue district.

**4. Computation of the Special Tax on Wagering.**—Special tax liability is computed from July 1 of each year, or the first day of the month during which you began the business, to the following June 30. For a renewal or for a business begun during July, the tax is \$500. If you begin business after the month of July, compute the tax to be remitted by multiplying the monthly rate of \$41.66⅔ by the number of months remaining in the fiscal year. Example: If you began the business in November, compute liability as follows: \$41.66⅔ X 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 designated block on the return. Since the tax is only \$50 when wagering is authorized under state law, use 10% of the above figures to illustrate the liability.

**5. Penalties.**—If you do not file the return before engaging in the activity in which you become liable for the occupational tax on wagering, you may incur the penalties prescribed by sections 6651 and 6653. In addition, under the provisions of section 7262, if you perform any act that makes you liable for the special tax, without having paid such tax, you will incur a fine of 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 7206(2) may be imposed.

Under section 1001 of Title 18, U.S.C., 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.

**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 taxes, any document or 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 wagering taxes, and information obtained through such documents, may not be used against the taxpayer in any criminal proceeding, except in connection with the administration or enforcement of Internal Revenue taxes. See section 4424 for more detailed information.