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 number

Check one: ☐ First return and application ☐ Renewal return and application

☐ Supplemental return and application

For Internal Revenue Use Only

Stamp number

Date issued

T $__________ 1

2

3

4

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.

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

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

True name

Title

Home address

Social security number

3 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.

Name of location

Address (Number and street)

City, state, and ZIP code

(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.

True name

Special stamp no.

Address

Social security number

4 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.

True name

Address

Social security number

Signature and Verification

Under penalties of perjury, I declare 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.
(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 in the new area, 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 located in

<table>
<thead>
<tr>
<th>State</th>
<th>City</th>
<th>Zip Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Jersey</td>
<td>Hoitsville, NY</td>
<td>00501</td>
</tr>
<tr>
<td>New York</td>
<td>Andover, MA</td>
<td>05005</td>
</tr>
<tr>
<td>Delaware</td>
<td>Philadelphia, PA</td>
<td>19255</td>
</tr>
<tr>
<td>Alabama</td>
<td>Atlanta, GA</td>
<td>31101</td>
</tr>
<tr>
<td>Michigan</td>
<td>Cincinnati, OH</td>
<td>45999</td>
</tr>
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<td>Arkansas</td>
<td>Austin, TX</td>
<td>73301</td>
</tr>
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<td>Alaska</td>
<td>Ogden, UT</td>
<td>84021</td>
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<tr>
<td>Illinois</td>
<td>Kansas City, MO</td>
<td>64999</td>
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<td>Fresno, CA</td>
<td>93888</td>
</tr>
<tr>
<td>Indiana</td>
<td>Memphis, TN</td>
<td>37501</td>
</tr>
</tbody>
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Send your return to Internal Revenue Service Center at this address.

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 of Internal Revenue if no other office is placed within 20 miles of the place of business or residence addressed.

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, the tax to be remitted by multiplying the monthly rate of $41.66% by the number of months remaining in the fiscal year. Example: If you began the business in November, compute liability as follows: $41.66% 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 became liable for the special 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, 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.