

If you have any questions, you may contact the Bureau of Alcohol, Tobacco, Firearms and Explosives as follows:

CALL: (304) 616-4500

FAX: (304) 616-4501

OR

WRITE: National Firearms Act Division, Bureau of ATF

244 Needy Road

Suite 1120

Martinsburg, WV 25405

- 1. If you write, include in the letter your employer identification number, control number from above, your telephone number, and the best time for us to call if we need more information.
- 2. If you filed ATF Form 5630.7, Special Tax Registration and Return (NFA Firearms), for the first time, or have renewed your special tax receipt on ATF Form 5630.5R, Special Tax "Renewal" Registration and Return, and ATF Form 5630.5RC, Special Tax Location Registration Listing(s), showing multiple locations, you should have received a receipt for each location. Each receipt is printed with your principal business address and the actual physical address of the business location for which the receipt was issued. Forward the receipt to that location. Be sure that each location keeps the receipt on its business premises so that it is available for inspection. Photocopies are not acceptable evidence of tax payment.
- If any of the preprinted information is incorrect, please write to the above address listing the correct information and return this Special Tax Receipt with your letter.
- 4. If there is a change in ownership of your business or business structure, such as a sole owner incorporating, the new owner is required to file ATF Form 5630.7, Special Tax Registration and Return (NFA Firearms), and obtain a new Special Tax Receipt (except as provided in 27 CFR 194.166 194.169 or 27 CFR 179.42 179.45) before engaging in the business.
- 5. If you have a change in control, contact ATF. You must notify the Bureau of Alcohol, Tobacco, Firearms and Explosives of any change of address, location, or trade name and receive approval before the change is made, by filing ATF Form 5630.7. If a Federal firearms licensee discontinues business and retains NFA firearms, the retention may be in violation of law. The licensee should check with State and local authorities.
- 6. This is a Special Tax Receipt for Payment of Federal Tax. This does not authorize anyone to begin or continue a business contrary to Federal, State or local laws, nor does it exempt anyone from penalties or punishment for violating such laws.
- 7. THIS RECEIPT IS NOT TRANSFERABLE.