

**2014**

**Instructions  
for Proper  
Completion of**

**TTB Form 5300.28**

**Application for  
Registration for Tax Free  
Transactions under 26  
U.S.C. 4221**

**LINE BY LINE INSTRUCTIONS FOR  
TTB FORM 5300.28, APPLICATION FOR REGISTRATION FOR TAX-FREE  
TRANSACTIONS UNDER 26 U.S.C. 4221**

**(Complete in duplicate. Submit one copy to the Alcohol and Tobacco Tax and Trade Bureau (TTB). Keep one copy for your records. A copy will be returned to you upon final action by TTB.)**

**IMPORTANT NOTE: YOU CANNOT MAKE TAX-FREE TRANSACTIONS UNTIL YOUR APPLICATION IS APPROVED BY TTB AND YOUR CERTIFICATE OF REGISTRY NUMBER IS ISSUED.**

**LINE 1** To be completed by **all** applicants.

**If you are an individual** – list your name.

**If your business is a sole proprietorship** – list business owner's name.

**If your business is a partnership** – list all partner's names.

**If your business is a limited liability company (LLC)** – list company name.

**If your business is a corporation** – list corporate name.

**LINE 2** To be completed by **all** applicants.

Applicant's **CURRENT** Employer Identification Number (EIN) must be listed if applicant is a business.

Applicant's Social Security Number (SSN) can be listed if applicant is not a business.

**Do not list** your Federal Firearms License (FFL) Number in this line.

**LINE 3** To be completed by **all** applicants.

List trade or business name (if **different than Line 1.**)

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**LINE 4** To be completed by **all** applicants.

List daytime phone number including area code.

**LINE 5** To be completed by **all** applicants.

Complete business address – premises and mailing.

**LINE 6** To be completed by **all** applicants.

Choose appropriate category/categories.

**LINE 7A** To be completed by **all** applicants.

Check “yes” or “no”. If you check “yes”, please describe circumstances.

**LINE 7B** To be completed by **all** applicants.

Provide a complete description of your business or institution and if a state or local government, your functions.

**For Example -**

- I am a manufacturer of firearms and ammunition who sells these firearms and ammunition for further manufacture, for export, for supplies on vessels and aircraft, to non-profit educational organizations and to state and local government agencies.
- Blank University is a regional, coeducational, public institution of higher education offering general and liberal arts programs, pre-professional and professional training in education and various other fields at both the undergraduate and graduate levels. Established by legislation enacted by the State General Assembly of 1906 and becoming a four-year institution in 1992, Blank University is sanctioned to award graduate degrees in numerous academic fields. We are a non-profit educational organization described in Section 170(b)(1)(A)(ii) of the Internal Revenue Code that is exempt from income tax under Section

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501(a) of the Code. We are attaching a copy of our Section 501(a) classification issued by the Internal Revenue Service.

- The City Police Department is a full-service, state accredited police department operating 24 hours a day, 7 days a week providing the citizens with information, as well as, opportunities that will reduce crime and enhance the quality of life for everyone. The officers of this department are empowered to fairly and diligently enforce all laws, bringing to justice those who violate them. We will strive to improve the quality of life by reducing crime and the fear of crime through a dedicated partnership with the community and endeavor to offer uncompromising personalized service to our customers.

**LINE 7C** To be completed by **all** applicants.

Provide a complete explanation of your need for **each** category applied for.

For each category, include an estimate of the quantity of firearms and ammunition to be sold, purchased or used within a specified period of time.

Also, indicate the types of customers to whom you will be selling or your uses for each category.

If you already know to whom you will be selling, you may include the actual names of your customers.

**For Example –**

- Each year, I will sell approximately 200 firearms and 5,000 rounds of ammunition to the State Police for use in their official duties.
- Each year, I plan to purchase from Manufacturer A approximately 100 firearms on which I will perform further manufacture.

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- Each year, I plan to purchase from Manufacturer A approximately 500 rounds of ammunition for use in testing firearms (further manufacture).
- Each year, I plan to purchase 200 firearms from Manufacturer A that I will export to a customer in Italy.
- Four times a year, we plan to purchase from Manufacturer A approximately 1,000 rounds of ammunition to be used by our University Staff during law enforcement training classes.
- Each year, we plan to purchase from Manufacturer A approximately 100 firearms and 5,000 rounds of ammunition for the exclusive use of our city police department.

**LINE 7D(1)** To be completed by **business** applicants.

Identify any business subject to any manufacturer's excise tax under Chapter 32 of the Internal Revenue Code (includes excise tax on automobiles, tires, fuels, vaccines and recreational equipment) that you controlled in the past 2 years.

State the name, address, taxpayer identification number (employer identification number (EIN) or social security number (SSN) of each entity.

**For Example –**

John Doe Sporting Goods  
1234 Main Street  
Any City, OH 45200  
EIN: 00-000000  
(Paid Excise Tax on bows and arrows manufactured and sold.)

**LINE 7D(2)** To be completed by **business** applicants.

Identify each person's or company's name (including other businesses), date of birth, social security or employer identification

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number, residential address or principal place of business, as applicable, who:

- (a) Is a director, an officer, a partner, a member or the sole proprietor.
- (b) Owns more than 10 percent of the outstanding stock of the applicant.
- (c) Directs the management and policies for purchasing, selling or using firearms or ammunition of the business.

**LINE 7E** To be completed **only if you are an “Educational Organization”**.

You must supply proof that you are an “educational organization” as defined in Title 27, Code of Federal Regulations, Section 53.136(b) – which means an organization described in Section 170(b)(1)(A)(ii) of the Code that is exempt from income tax under Section 501(a) of the Code.

Section 170(b)(1)(A)(ii) describes an “educational organization” as one that normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on.

The term also includes a school operated as an activity of an organization described in Section 501(c)(3) of the Code which is exempt from income tax under Section 501(a) of the Code, provided the primary function of such school is the presentation of formal instruction and provided such school normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on.

If your organization fits the above description, you must provide a copy of the organization charter or articles of incorporation **AND** a copy of the Internal Revenue Service (IRS) notification that your organization meets the Exempt Status Under Section 501(c)(3) of the Internal Revenue Code.

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**LINE 7F** To be completed by **all** applicants (if necessary).

Any additional information that TTB requests to clarify the information requested by this application.

**LINE 8** Indicate the number of pages attached to this application.

Indicate if you already have information on file with TTB.

**LINE 9a** Authorized signature is required.

**WHO MUST SIGN THE APPLICATION?**

**INDIVIDUAL**

You must sign.

**SOLE PROPRIETORSHIP**

You must sign.

**PARTNERSHIP, LIMITED LIABILITY COMPANY (LLC), ETC.**

A responsible and authorized member or officer having knowledge of the company's affairs must sign.

**CORPORATION**

The President, vice president or other principal officer having knowledge of the company's affairs must sign.

**TRUST OR ESTATE**

The fiduciary must sign.

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**ANY OF THE ABOVE**

An agent of the taxpayer may sign if an acceptable power of attorney is on file with the FAET Group at the National Revenue Center in Cincinnati, Ohio.

**LINE 9b** List title of person signing the application.

**LINE 9c** Date application is signed.

**This application must be mailed to the following address:**

Alcohol and Tobacco Tax and Trade Bureau  
National Revenue Center  
FAET Group  
8002 Federal Office Building  
550 Main Street  
Cincinnati, OH 45202-5215

**Questions concerning your application should be addressed to the following:**

Telephone No: Toll Free: 877-882-3277

E-Mail Address: [ttbfaet@ttb.gov](mailto:ttbfaet@ttb.gov)

**Changes after approval of Certificate of Registry:**

- **How to Change the Category or Categories on your Approved Certificate:**



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If you want to add or drop a category listed in Item 6, send your current certificate and a new, complete application on TTB Form 5300.28 to TTB at the above address. Changes are effective when TTB approves the application.

- **How to Change your Name or Principal Place of Business:**

Send a letter to report any change in your name or principal place of business to TTB at the above address within 30 days. Include your registration number.

- **How to Report Changes in Business Ownership or Control:**

Send a letter to report any change in business ownership or control to TTB at the above address within 30 days. Include your registration number and the details of the change.

- **How to Cancel your Certificate:**

Send your approved certificate of registry along with a written request for cancellation to TTB at the above address.