



U.S. Department of Justice

Bureau of Alcohol, Tobacco,
Firearms and Explosives

Martinsburg, WV 25405

www.atf.gov

May 20, 2009

NOTICE TO NFA SPECIAL TAXPAYERS FOR Tax Year 2010

The renewal returns for Tax Year 2010 will be mailed by the end of May 2009 to any person who paid the special (occupational) tax (SOT) for Tax Year 2009 to import, manufacture, or deal in National Firearms Act (NFA) firearms.

If you are an SOT payer for Tax Year 2009 and do not receive a renewal return, please contact ATF's NFA Branch at (304) 616-4500 to obtain a return.

If you intend to discontinue the NFA portion of your business at the close of Tax Year 2009 (June 30, 2009) or have already discontinued your NFA business, please follow the instructions on the form and return it to us. If you possess any machinegun subject to the restrictions of 18 U.S.C. § 922(o), it may not be retained when you terminate your NFA business and it may only be transferred to someone qualified to possess it.

If you have any questions, please contact the NFA Branch at the telephone number listed above.