



U.S. Department of Justice

Bureau of Alcohol, Tobacco,  
Firearms and Explosives

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Martinsburg, WV 25405

[www.atf.gov](http://www.atf.gov)

Special Occupational Tax (SOT) Renewals for Tax Year 2010

ATF's National Firearms Act Branch has learned that there was a printing error in generating some renewal forms for tax year 2010 SOT returns. As a result, some SOT payers may not yet have received their renewal tax return forms for the 2010 tax year, which begins July 1, 2009. ATF has corrected the printing error and finished mailing the last group of renewal tax returns from Martinsburg, West Virginia during the week of June 1.

If you are a current SOT payer who intends to continue operations as a manufacturer, importer, or dealer in NFA firearms in tax year 2010 but have not yet received a renewal tax return from ATF, you should expect to receive your pre-printed return by June 12. You may also obtain ATF Form 5630.7 (Special Tax Registration and Return National Firearms Act (NFA)) from the ATF website ([www.atf.gov](http://www.atf.gov)). In order to engage in an NFA business in tax year 2010, you must mail your SOT return to ATF not later than **June 30, 2009**. Please ensure that your tax return is signed and dated in **sections 19 through 21**.

If you are a SOT payer and have already submitted a tax return for the upcoming tax year, please disregard this notice. If you are no longer conducting business subject to the SOT, please complete section 18 of the tax return form for submission to ATF.

The NFA Branch may be reached at 304-616-4500 with any questions about this issue or SOT requirements in general.

~~SOR~~ Steve Albro  
Chief NFA Branch