

Occupational Tax and Registration Return for Wagering

OMB No. 1545-0236

Return for period from _____, 19____ to June 30, 19____
(Month and day)

Use IRS label. Otherwise, please print or type.	Name	Employer identification number (See instructions.)
	Number, street, and room or suite no.	
	City, state, and ZIP code	

Check one: ☐ First return ☐ Renewal return
☐ Supplemental registration return (**Do not** complete lines 1, 2, 4, 5, and 6.)

Business address

Alias, style, or trade name, if any

For IRS Use Only

Date letter issued ▶

T \$	1
FF	2
FP	3
I	4
T \$	5

Part I Occupational Tax

- 1** Enter month you will start accepting wagers during the tax period
- 2** Tax (See instructions.) \$
- Make your check or money order payable to the Internal Revenue Service for the tax due and send with the return.
- 3 Check one:** ☐ Principal operator ☐ Employee-agent accepting wagers for another (See instructions.)

Part II Additional Information (for principal operators only)

- 4**
- If taxpayer is a firm, partnership, or corporation, give true name of members or officers.

True name	Title	Home address	Social security number

- 5**
- 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.**

- a**
- Name and address where each business is or will be conducted:

Name of location	Address (number and street)	City, state, and ZIP code

- b**
- Number of paid employee-agents engaged in receiving wagers on your behalf ▶

- c**
- True name, address, and employer identification number of each employee-agent:

True name	Address	Employer identification number

Part III Additional Information (for employee-agents accepting wagers on behalf of others)

- 6**
- If you receive or will be receiving wagers on behalf of or as agent for some other person or persons, give true name, address, and employer identification number of each person.

True name	Address	Employer identification number

Part IV Supplemental Registration Return (See instructions.)

- 7**
- Explain why you are filing a supplemental registration return

Signature

Under penalties of perjury, I declare that I have examined this return and/or registration (including any accompanying statements or lists), and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶

Title (Owner, etc.) ▶

Date ▶

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 7 hr., 10 min.
Learning about the law or the form 28 min.
Preparing the form 1 hr., 32 min.
Copying, assembling, and sending the form to the IRS 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, see **Where To File** below.

A Change To Note

Beginning January 1, 1997, all Forms 11-C must be filed (except hand-carried returns) with the Internal Revenue Service Center, Cincinnati, OH. See **Where To File** below.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form.—Form 11-C is used to register for wagering activity and to pay the occupational tax on wagering. After you file Form 11-C and pay the tax, you will be issued a letter as proof of registration and payment.

Who Must File.—You must file Form 11-C if you are a principal operator or an employee-agent.

1. A principal operator is a person who is in the business of accepting wagers for his or her own account.
2. An employee-agent is a paid employee of a principal operator who accepts wagers on the principal operator's behalf.

The term "wager" means wagers made:

1. On sports events or contests with a person in the business of accepting wagers.
2. In a wagering pool on a sports event or contest if the pool is run for profit.
3. In a lottery run for profit, which includes the numbers game, policy, punchboards, and similar types of wagering. This category does not include a game where the wagers are placed, winners are picked, and prizes are given in front of everyone who placed a wager. Nor does it include a drawing run by a tax-exempt organization if none of the profits go to a private shareholder or individual.

When To File.—File your first return before you begin accepting wagers. After that, file a renewal return by July 1 for each year you accept wagers. You should also file another return when certain changes in ownership occur and a supplemental registration return when certain other changes occur.

Changes in ownership.—File another return and pay the occupational tax within 30 days after the day you admit new members to a firm or partnership, you form a corporation to continue the business of a partnership, or you continue the business of a dissolved corporation of which you were a stockholder. Check the "First return" box on Form 11-C because this is the first return for the new ownership.

Employer Identification Number (EIN).—All filers of this form are required to have an EIN. Principal operators must report the EIN of employee-agents on line 5c. Employee-agents must report the EIN of a principal operator on line 6.

If you do not have an EIN, get **Form SS-4**, Application for Employer Identification Number. Form SS-4 has information on how to apply for an EIN. Attach the completed SS-4 to your return.

Address.—If you are an individual, enter your home address. Corporations, firms, associations, partnerships, and all other entities must enter their legal address.

Business Address.—If your business address is different than your home address or legal address, enter it in the business address block.

Signature.—Be sure to sign and date the return.

Where To File.—File your return with the
Internal Revenue Service Center
Cincinnati, OH 45999-0101

Hand-carried returns.—You may file your return by hand carrying it to your district director or to any local office within your Internal Revenue district.

Penalties.—There are penalties for not filing on time, for accepting wagers before paying the tax, and for willfully failing to file the return. There are also penalties for making or helping to make false returns, documents, or statements.

Confidentiality of Information.—No Treasury Department employee may disclose information you supply in relation to wagering tax except when needed to administer or enforce the tax law. See section 4424 for more information.

Specific Instructions

Line 1.—Enter the month that you will start accepting wagers. A full month's tax is due regardless of which day you start accepting wagers during a month.

Line 2.—There are two rates, \$500 and \$50 per year. The \$50 rate applies only if all wagers are authorized under state law or if you are an employee accepting wagers for another authorized under state law. The tax year begins on July 1. If you start accepting wagers after July 31, the tax is prorated. Use the table in the next column to determine the tax.

Note: This tax is paid once a year. If you are required to file a supplemental return, do not pay the tax a second time.

If you start accepting wagers in	\$500 rate	\$50 rate
July	\$500.00	\$50.00
August	458.33	45.83
September	416.66	41.66
October	375.00	37.50
November	333.33	33.33
December	291.66	29.16
January	250.00	25.00
February	208.33	20.83
March	166.66	16.66
April	125.00	12.50
May	83.33	8.33
June	41.66	4.16

Line 3.—You must check one of the boxes. See **Who Must File** for the definition of principal operator and employee-agent. Principal operators are liable for the excise tax on wagers, which is reported on **Form 730**, Tax on Wagering. Form 730 is filed monthly.

Lines 4 and 5.—These lines are to be completed by principal operators only. Enter applicable information for officers and/or partners of the company on line 4. Enter the name and address of each location where business will be conducted on line 5a. You must enter the number of paid employee-agents that work for you on line 5b and their names, addresses, and EINs on line 5c.

Line 6.—This line is to be completed by paid employee-agents accepting wagers on behalf of another. Enter the name, address, and EIN of each person or company that you work for.

Supplemental Registration

Line 7.—A supplemental registration must be filed within 30 days (except as noted below) by principal operators and employee-agents.

Principal operators must complete line 7 when any of the following events occur:

1. You change your business or home address.
2. You continue, as the surviving spouse or child, executor, administrator, or other legal representative, the business of a deceased person who paid the occupational tax.
3. You continue the business as a receiver or trustee in bankruptcy.
4. You continue the business as an assignee for creditors.
5. One or more members withdraws from the firm or partnership.
6. The corporate name is changed.

7. If you hire a new agent or employee to receive wagers, you must file a supplemental registration return to record the name, address, and EIN of each new agent or employee. You must file the return within 10 days after you hire the employee or agent.

Employee-agents must complete line 7 if you are hired to receive wagers for another. You must register the name, address, and EIN of each new person who hired you. You must file the return within 10 days after being hired.

How to file a supplemental return.—Complete the name, address, EIN, business address, and alias lines. Also, be sure to check the "supplemental registration return" box. Then check the applicable box on line 3 and enter the information that has changed on line 7. Do not complete lines 1, 2, 4, 5, or 6 for a supplemental return.

