OMB No. 1513-0095 (01/31/2014)

DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

APPLICATION FOR REGISTRATION FOR TAX-FREE TRANSACTIONS UNDER 26 U.S.C. 4221

(Firearms and Ammunition)

PLEASE TYPE OR PRINT - See additional instructions for this form.

1. NAME OF APPLICANT (If partnership, include name of each partner.)	2. APPLICANT'S EMPLOYER IDENTIFICATION NUMBER
3. TRADE OR BUSINESS NAME	4. TELEPHONE NUMBER (Include area code)

5. ADDRESS OF PRINCIPAL PLACE OF BUSINESS (Number, street, city, state, and ZIP Code)

6. APPLICATION IS MADE FOR THE FOLLOWING CATEGORY OR CATEGORIES (Check applicable boxes):

☐ A. SELLING FIREARMS OR AMMUNITION TAX-FREE AS THE MANUFACTURER, PRODUCER, OR IMPORTER OF THE FIREARMS OR AMMUNITION.

☐ B. PURCHASING FIREARMS OR AMMUNITION TAX-FREE FOR FURTHER MANUFACTURE OR FOR RESALE TO A SECOND PURCHASER FOR USE BY THE SECOND PURCHASER IN FURTHER MANUFACTURE.

☐ C. PURCHASING FIREARMS OR AMMUNITION FOR EXPORT OR FOR RESALE TO A SECOND PURCHASER FOR EXPORT.

☐ D. PURCHASING FIREARMS OR AMMUNITION FOR USE AS SUPPLIES ON VESSELS AND AIRCRAFT.

☐ E. PURCHASING FIREARMS OR AMMUNITION BY, AND FOR THE EXCLUSIVE USE OF, A NONPROFIT EDUCATIONAL ORGANIZATION.

☐ F. PURCHASING FIREARMS OR AMMUNITION BY, AND FOR THE EXCLUSIVE USE OF, A STATE OR LOCAL GOVERNMENT.

7. SUPPORTING INFORMATION. Attach to this application any additional information requested unless such information is already on file (see item 8 below).

A. ALL APPLICANTS - Have you ever had your application for a certificate of registry denied OR had your certificate of registry suspended or revoked? Include any denial, revocation, or suspension of an Internal Revenue Service certificate of registry.

☐ YES (Describe the circumstances involved.) ☐ NO.

B. ALL APPLICANTS - Describe your business(es), or if a State or local government entity, your functions.

C. ALL APPLICANTS - Describe your need for each category for which you applied for in item 6. 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. (Examples: (1) "Each year, I will sell approximately 200 firearms and 5,000 rounds of ammunition to the state police for their official duties"; (2) "Each year I plan to purchase, from Manufacturer A, approximately 100 firearms on which I will perform further manufacture.")

D. BUSINESS APPLICANT -

(1) Identify any business subject to any manufacturers 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, social security or employer identification number, as applicable, of each business.

(2) Identify each person's or company's name (including other businesses), date of birth, social security or employer identification number, residential address, or principal place of business, as applicable, who:

(a) Is a director, an officer, a partner, 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.

E. EDUCATIONAL ORGANIZATION - Supply proof (examples: charter or articles of incorporation) that the applicant is a(n):

(1) Educational organization under section 170(b)(1)(A)(ii), Title 26 U.S.C., and is exempt from the income tax under section 501(a), Title 26 U.S.C. To qualify, an organization must have a regular faculty and curriculum and normally have a regularly enrolled body of pupils or students in attendance at the place where its educational activities are carried on.

(2) School operated as an activity of an organization described in section 501(c)(3), Title 26 U.S.C., that is exempt from income tax under section 501(a).

F. ALL APPLICANTS - Any other information that TTB requests to clarify the information requested by this application.

8. THE SUPPORTING INFORMATION (item 7) IS CONTAINED IN (Check applicable boxes and enter appropriate information.):

☐ Pages numbered ____ through ____ attached to this application.

☐ Information on file with the Alcohol and Tobacco Tax and Trade Bureau as part of the application for:

Certificate of Registry Number _____.

Federal Firearms License Number _____.

Other Application Approved by the Alcohol and Tobacco Tax and Trade Bureau:

Type of application: _____

Permit or license number _____

The applicant incorporates this information as part of this application. If the applicant sends any other information for this application, it is also part of this application.

9. AFFIRMATION BY APPLICANT

I affirm that this Certificate of Registry will be used as specified in applicable provisions of laws and regulations, and I understand that misuse of this Certifcate will lead to its revocation and/or the penalties provided by law. I agree to maintain records in compliance with applicable laws and regulations. These records will be available to an authorized employee of the Alcohol and Tobacco Tax and Trade Bureau. Also, I agree to report to the Bureau any change in my name or principal place of business and in business ownership or control, within 30 days of such change. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

9a. SIGNATURE OF APPLICANT OR PERSON AUTHORIZED TO SIGN FOR APPLICANT

9b. TITLE OF APPLICANT OR PERSON AUTHORIZED TO SIGN FOR APPLICANT	9c. DATE

FOR TTB USE ONLY

10. ALCOHOL AND TOBACCO TAX AND TRADE BUREAU APPROVAL

The applicant's application is approved and a Certificate of Registry is issued under the number shown. This certificate is valid only for the categories identified in the registration number (see instruction 3).

NAME	EMPLOYER ID NUMBER	REGISTRATION NUMBER

This certificate is not transferable to another person. Also, this certificate may become void as a result of a change in business ownership or control.

10a. SIGNATURE AND TITLE OF TTB OFFICIAL	10b. DATE

INSTRUCTIONS FOR TTB F 5300.28

1. HOW TO APPLY. Follow all the instructions on this form and complete this application in duplicate including additional information (see item 7 on the application). An incomplete application causes delay, and you may not receive a Certificate of Registry.

2. WHERE TO APPLY. Send both copies of the application to:

State of Your Principal Place of Business OR Residence:	**Office to contact:** TTB
All states and DC	National Revenue Center 550 Main St, Ste 8002 Cincinnati, OH 45202-5215 513-684-3817 or 877-882-3277
PR or VI	Director, Puerto Rico Operations Ste 310 Torre Chardon 350 Carlos Chardon Ave San Juan, PR 00918-2124 787-766-5584

3. REGISTRATION NUMBER AND AUTHORIZED CATEGORIES. The letter(s) after the first six numbers in the registration number and before the dash represents the authorized category. Each letter corresponds to a category listed in item 6 on the form.

4. HOW TO CHANGE CATEGORIES ON APPROVED CERTIFICATES. If you want to add or drop a category listed in item 6, send your current cetificate and a new, complete application to the TTB office (see instruction 2). Changes are effective when TTB approves the application.

5. 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 the TTB office (see instruction 2) within 30 days. Include your registration number.

6. HOW TO REPORT CHANGES IN BUSINESS OWNERSHIP OR CONTROL. Send a letter to report any change in business ownership or control to the TTB office (see instruction 2) within 30 days. Include your registration number and the details of the change.

7. HOW TO CANCEL YOUR CERTIFICATE. Send your approved certificates along with a written request to the TTB office (see instruction 2).

8. APPROVAL. When TTB approves the application in item 10, TTB will send one copy to the applicant.

PRIVACY ACT INFORMATION

The following information is provided pursuant to Section 3 of the Privacy Act of 1974 (5 U.S.C. 552a(e)(3)):

1. AUTHORITY. Solicitation of this information is authorized pursuant to 26 U.S.C. 4222. Disclosure of this information is mandatory, if the applicant wishes to obtain a registration to sell or purchase firearms or ammunition tax-free.

2. PURPOSE. To determine the eligibility of the applicant to obtain a registration to sell or purchase firearms or ammunition tax-free.

3. ROUTINE USES. TTB will use the information to make the determination set forth in paragraph 2. In addition, the information may be disclosed to other Federal, State, foreign, and local law enforcement and regulatory agency personnel to verify the information on the application where such disclosure is not prohibited by law. The information may further be disclosed to the Justice Department if it appears that the furnishing of false information may constitute a violation of Federal law. The name, address, registration number, and registration status of each person who is registered may be disclosed to permit the effective administration of the excise tax. Finally, the information may be disclosed to members of the public in order to verify the information on the application where such disclosure is not prohibited by law.

4. EFFECTS OF NOT SUPPLYING REQUESTED INFORMATION. Failure to supply complete information will delay processing and may result in denial of the application.

The following information is provided pursuant to Section 7(b) of the Privacy Act of 1974: Disclosure of the individual's social security number is voluntary. Pursuant to the statutes above, TTB is authorized to solicit this information. The number may be used to verify the individual's identity.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The information collected is used to determine the eligibility of the applicant to sell or purchase firearms and ammunition tax-free. The information requested is required to obtain a benefit and is mandatory by statute (26 U.S.C. 4222).

The estimated average burden associated with this collection of information is 3 hours per respondent depending upon individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to the Reports Management Office, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.