



**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.

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 more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0236), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see **Where To File** below.

**Changes To Note**

1. All filers of this form are required to have an employer identification number (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.
2. All filers of this form must check the applicable box on line 3 to indicate if you are a principal operator or an employee-agent.
3. Part II has been revised and should be completed by principal operators only. Part III has been revised and should be completed by employee-agents only.

**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 and 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.**—If you are required to file Form 11-C but do not have an EIN, complete **Form SS-4**, Application for Employer Identification Number, and attach it to your return when you file. If you have applied for a number but have not yet received it, write "applied for" in the block on Form 11-C for the EIN.

**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.

**Where To File.**—File your return with the Internal Revenue Service Center, Ogden, UT 84201.

**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 below to determine the tax.

<b>If you start accepting wagers in</b>	<b>\$500 rate</b>	<b>\$50 rate</b>
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

**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.

**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 Return (Line 7)**

**Note:** Do not complete lines 1, 2, 4, 5, or 6 if this is a supplemental return. Complete the name, address, EIN, business address, and alias lines. Check the "Supplemental registration return" box, the applicable box on line 3, and enter the information that has changed on line 7.

This line is used when principal operators or employee-agents must file a supplemental registration return. A supplemental registration return must be filed within 30 days after any of the following occur.

**Principal Operators**

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**

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.

**Signature.**—This return must be signed and dated.