

CODE OF FEDERAL REGULATIONS



TITLE 26
Parts 170 to 299
Revised as of January 1, 1969

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179.100 shall be followed in a tax-exempt transfer of a firearm under this section. [T.D. 6979, 33 F.R. 15907, Oct. 29, 1968]

Subpart F—Registration and Identification of Firearms

§ 179.120 Registration of firearms.

(a) The Director shall maintain a central registry of all firearms in the United States which are not in the possession of or under the control of the United States. This registry shall be known as the National Firearms Registration and Transfer Record and shall include:

(1) Identification of the firearm as required by this part;

(2) Date of registration; and

(3) Identification and address of person entitled to possession of the firearm as required by this part.

(b) Each manufacturer, importer, and maker shall register each firearm he manufactures, imports, or makes in the manner prescribed by this part. Each firearm transferred shall be registered to the transferee by the transferor in the manner prescribed by this part. Any person possessing a firearm which is not registered to him in the National Firearms Registration and Transfer Record shall register such firearm during the period November 2, 1968, through December 1, 1968, in the manner prescribed in Subpart O of this part. No firearm may be registered by a person unlawfully in possession of the firearm after December 1, 1968, except that the Director, after publication in the FEDERAL REGISTER of his intention to do so, may establish periods of amnesty, not to exceed ninety (90) days in the case of any single period with such immunity from liability as the Director determines will contribute to the purposes of this part.

(c) A person shown as possessing firearms by the records maintained by the Director pursuant to the National Firearms Act (Chapter 53, I.R.C.) in force on October 31, 1968, shall be considered to have registered the firearms in his possession which are disclosed by that record as being in his possession on October 31, 1968.

(d) A person possessing a firearm registered as required by this section shall retain proof of registration which shall be made available to the Director upon request.

(e) A firearm not identified as required by this part shall not be registered.

[T.D. 6979, 33 F.R. 15907, Oct. 29, 1968]

§ 179.121 Identification of firearms.

Each manufacturer, importer, or maker of a firearm, other than a destructive device, shall identify it by stamping (impressing), or otherwise conspicuously placing or causing to be stamped (impressed) or placed on the frame or receiver thereof, in a manner not susceptible of being readily obliterated or altered, the name and location of the manufacturer and importer, if any, and the serial number, caliber or gauge, and model of the firearm. None of the data indicated may be omitted except with the approval of the Director. A destructive device shall be identified in the manner prescribed by this section, except that if such identification is not practical it may be identified in any manner acceptable to the Assistant Regional Commissioner. [T.D. 6979, 33 F.R. 15907, Oct. 29, 1968]

§ 179.122 Registration of firearms manufactured.

Each manufacturer qualified under this part shall execute and file with the Director an accurate return on Form 2 (Firearms) setting forth the name, address, class of business (i.e. Class 2 Manufacturer or Class 5 Manufacturer), and special (occupational) tax stamp number of the manufacturer, the date of manufacture, and the type, model, length of barrel, caliber, gauge, or size, the serial numbers of the firearms he manufactures, and the place where the manufactured firearms will be kept. All firearms manufactured by him during a single day shall be included on one return, Form 2 (Firearms), filed by the manufacturer no later than the close of the next business day. The manufacturer shall prepare the return, Form 2 (Firearms), in duplicate, file the original return as prescribed herein and keep the copy with the records required by Subpart H of this part at the premises covered by his special tax stamp. Receipt of the return, Form 2 (Firearms), by the Director shall effectuate the registration to the manufacturer of the firearms listed on that form. The requirements of this part relating to the transfer of a

address of the purchaser, and shall be signed in ink by the purchaser.

§ 179.171 Stamps authorized.

Adhesive stamps of the \$5 and \$200 denomination, bearing the words "National Firearms Act," have been prepared and distributed to District Directors, and only such stamps shall be used for the payment of the transfer tax and for the tax on the making of a firearm.

[20 F.R. 6739, Sept. 14, 1955, as amended by T.D. 6557, 26 F.R. 2410, Mar. 22, 1961]

§ 179.172 Reuse of stamps prohibited.

A stamp once affixed to one instrument cannot lawfully be removed and affixed to another. Any person wilfully reusing such a stamp shall be subject to the penalty prescribed by section 7208 of the Internal Revenue Code of 1954.

Subpart L—Redemption of or Allowance for Stamps or Refunds

§ 179.180 Redemption of or allowance for stamps.

Where a "National Firearms Act" stamp is destroyed, mutilated or rendered useless after purchase, and before liability has been incurred, such stamp may be redeemed by giving another stamp in lieu thereof or by refunding the amount or value thereof. Claim for redemption of the stamp should be filed on Form 843 with the appropriate District Director of Internal Revenue. Such claim must be accompanied by the stamp or by a satisfactory explanation of the reason why the stamp cannot be returned and must be filed within 3 years after the purchase of the stamp (sec. 6805, I.R.C., 1954).

[T.D. 6979, 33 F.R. 15908, Oct. 29, 1968]

§ 179.181 Refunds.

As indicated in this part, the transfer tax or tax on the making of a firearm is ordinarily paid by the purchase and affixing of stamps, while special (occupational) tax stamps are issued in payment of special taxes. However, in exceptional cases, such taxes may be paid pursuant to assessment. Claims for refund of amounts so paid must be presented to the District Director on Form 843 within three years next after payment of the taxes (sec. 6511, I.R.C. 1954).

[20 F.R. 6739, Sept. 14, 1955, as amended by T.D. 6557, 26 F.R. 2410, Mar. 22, 1961]

Subpart M—Penalties and Forfeitures

§ 179.190 Penalties.

Any person who violates or fails to comply with the requirements of Chapter 53, Internal Revenue Code of 1954, and the provisions of this part, shall upon conviction, be subject to the penalties imposed under section 5871, Internal Revenue Code of 1954.

[T.D. 6979, 33 F.R. 15908, Oct. 29, 1968]

§ 179.191 Forfeitures.

Any firearms involved in any violation of the provisions of Chapter 53, Internal Revenue Code of 1954, or of the regulations in this part, shall be subject to seizure or forfeiture under the internal revenue laws: *Provided, however*, That the disposition of forfeited firearms shall be in conformance with the requirements of section 5872 of the Internal Revenue Code of 1954. In addition, any vessel, vehicle or aircraft used to transport, carry, convey, or conceal or possess any firearm with respect to which there has been committed any violation of any provision of Chapter 53, Internal Revenue Code of 1954, or the regulations in this part issued pursuant thereto, shall be subjected to seizure and forfeiture under the Customs laws, as provided by the act of August 9, 1939 (U.S.C. Title 49, secs. 781-788).

[T.D. 6979, 33 F.R. 15908, Oct. 29, 1968]

Subpart N—Other Laws Applicable

§ 179.195 Applicability of other provisions of internal revenue laws.

All of the provisions of the internal revenue laws not inconsistent with the provisions of Chapter 53 of the Internal Revenue Code of 1954 shall be applicable with respect to the taxes imposed by sections 5801, 5811 and 5821 of said Code (see section 5846, I.R.C., 1954).

Subpart O—Special Registration

SOURCE: The provisions of this Subpart O contained in T.D. 6979, 33 F.R. 15909, Oct. 29, 1968, unless otherwise noted.

§ 179.200 Registration requirement.

Any person possessing a firearm which is not registered to him in the National Firearms Registration and Transfer Record maintained by the Director shall reg-

ister with the Director during the period of November 2, 1968, through December 1, 1968 each firearm so possessed. Such registration of a firearm shall become a part of the National Firearms Registration and Transfer Record maintained by the Director.

§ 179.201 Registration procedure.

A person possessing a firearm not registered to him by the Director shall file a registration return, Form 4467, in duplicate, with the Director within the period of November 2, 1968, through December 1, 1968. The use of information required to register a firearm under this section shall be restricted as provided in section 5848, Internal Revenue Code of 1954. The return, Form 4467, shall show the name, address, place of business or employment, employer identification number or social security number, and date of birth of the registrant, the date the firearm was acquired, the place where the firearm usually is kept, the name, and address of the manufacturer, the type, model, length of barrel, overall length (when applicable), caliber or gauge, serial number, and other identifying marks of the firearms, and if an unserviceable firearm, the manner in which it was rendered unserviceable. Upon registering the firearm, the Director shall retain the original Form 4467 as part of the National Firearms Registration and Transfer Record, and shall return the Form 4467 copy to the registrant with notation that registration of the firearm described on the Form 4467 has been made. In the event the firearm does not bear a serial number, the registrant shall obtain a serial number for the firearm from the Assistant Regional Commissioner and shall stamp (impress) or otherwise conspicuously place such serial number on the firearm in a manner not susceptible of being readily obliterated, altered, or removed.

§ 179.202 Restrictive use of required information.

No information or evidence required to be submitted or retained by a natural person to register a firearm under the provisions of this subpart shall be used, directly or indirectly, as evidence against such person in any criminal proceeding

with respect to a prior or concurrent violation of law: *Provided, however,* That the provisions of this section shall not preclude the use of any such information or evidence in a prosecution or other action under any applicable provision of law with respect to the furnishing of false information.

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