

INSTRUCTIONS

1. PERSONS REQUIRED TO FILE RETURNS.— Immediately upon the manufacture or receipt of any firearm, every manufacturer, importer, and dealer (including pawnbroker) shall execute an accurate return on this form, in duplicate, setting forth the information called for in paragraph 2 below. All transactions occurring during a single day may be included in one return filed at the close of that business day. These returns shall be filed with the Director, Alcohol and Tobacco Tax Division, Washington 25, D.C. The duplicate will be retained by the person making the return for a period of 4 years from the date of manufacture or receipt of the firearm, and be at all times readily accessible for inspection. (Secs. 5821 (b) and 5842, Internal Revenue Code of 1954.)

2. PERSONS REQUIRED TO KEEP RECORDS OF FIREARMS.—Every manufacturer, importer, and dealer (including pawnbroker) shall make and keep at his place of business a record showing (1) the manufacture or receipt of all firearms taxable under chapter 53, Internal Revenue Code of 1954, (2) the date of such manufacture or receipt, (3) the serial number, model, caliber, and trade name as well as other marks identifying each firearm, and (4) the name and address of the person from whom any firearm is received. This record must be preserved for a period of at least 4 years from the date of manufacture or receipt of the firearm, and be at all times readily accessible for inspection. (Secs. 5821 (b) and 5842, Internal Revenue Code of 1954.)

3. SCOPE OF RECORD AND RETURN PROVISIONS.—The provisions of section 5842 of the Internal Revenue Code of 1954 relating to records and returns are applicable to persons engaged in business within the States of the United States, the Territories of Alaska and Hawaii, and the District of Columbia.