CHAPTER 503

IMPORTATION OF PRIVATELY OWNED FIREARMS (POF) AND AMMUNITION AND IMPLEMENTS OF WAR

A. GENERAL

1. This chapter prescribes procedures, assigns responsibilities, and outlines eligibility requirements for the importation into the US of POF and ammunition by DOD personnel. It also specifies controls to ensure compliance with regulations and documentation requirements of the ATF and the CBP.

2. Procedures for the interstate movement of POF and ammunition, and procedures for the importation of other than POF and ammunition are contained in Service regulations. Procedures for the export of POF from the US are contained in Service regulations and the International Traffic in Arms Regulations (ITAR) administered by the Directorate of Defense Trade Controls (DDTC) and 22 CFR 123.22, Filing, Retention, and Return of Export Licenses and Filing of Export Information.

3. The Joint Travel Regulations/Joint Federal Travel Regulations (JTR/JFTR) prohibit shipment of privately owned live ammunition as part of a member’s/employee’s HHG or UB. For shipping purposes under the JFTR, live ammunition is considered ammunition that contains explosive components (i.e., unexpended primer or propellant powder). It does not include expended or unprimed cartridge casings, empty or spent shotgun shells, shotgun shot or pellets, or souvenirs used for decorative purposes. For purposes of the CBCP, the definition of ammunition is stated in the Definitions Section of this regulation. Any reference to ammunition in this chapter is only to ammunition that may be carried as accompanied (checked) baggage IAW carriers’ regulations or that is being returned to the CTUS as other than HHG or UB.

4. Importation of foreign and domestic semiautomatic assault-type weapons is prohibited.

B. IMPORT REQUIREMENTS

1. Military Personnel:

   a. Members of the US Armed Forces may import into the US any reasonable number of POFs and amount of ammunition, subject to the following:

      (1) Member must be on active duty outside the US or have been on active duty outside the US within the 60-day period immediately preceding importation. (Customs duty must be paid on any monetary amount above the normal customs exemption.)

      (2) The firearms and ammunition must be suitable for sporting purposes, as set forth herein. Prohibited firearms may not be imported. Surplus military firearms may not be imported unless the member can demonstrate previous ownership in the US of the firearms to US border clearance officials.

      (3) The firearms and ammunition must be intended solely for the personal use of the member and not be intended for resale or for a gift to others.

      (4) Import must be to the place of residence of the member or to the member’s permanent duty station.

      (5) Import must be IAW all federal laws and state, territorial, or local laws. Members will consult ATF Publication 5300.5, State Laws and Published Ordinances, Firearms for detailed information regarding state laws.
NOTE: The ATF has traditionally determined that two of any given model of firearms is reasonable. Higher numbers call into question if the firearms are truly for personal use.

b. Import Permit Requirements. Application to import firearms and ammunition must be made on ATF Form 6 Part II (See Figure 502-13). The completed application will be sent to the Director, Bureau of Alcohol, Tobacco, Firearms and Explosives, ATTN: Firearms and Explosives Imports Branch, 650 Massachusetts Avenue N.W., Washington, DC 20226. ATF approved permits are required for the importation of all POFs and ammunition, regardless of date of purchase, except as noted below.

(1)  Permits are not required for:
   (a)  Firearms and ammunition previously taken out of the US by the same member with proof of export.
   (b)  Antique firearms and replicas of antiques of such firearms if they are designed to use antique ignition systems (e.g., matchlock, flintlock or percussion cap), or use rimfire or conventional centerfire ammunition that is not available in commercial channels.

(2)  Other items or categories exempt from importation procedures as set forth in 27 CFR 478.114, Importation by Members of the U.S. Armed Forces.

2.  DOD Civilian Personnel:

a.  Firearms and Ammunition Acquired Overseas. DOD employees who are employed overseas and reside there while so employed are not considered as being residents of a state in the US during that period and, therefore, they may import into the US any firearms or ammunition acquired overseas during their employment that may lawfully be imported subject to the following conditions:

   (1)  The firearms and ammunition must be suitable for sporting purposes, or properly registered war trophy firearms, as set forth herein. Prohibited firearms may not be imported. Surplus military firearms may not be imported unless the employee can demonstrate previous ownership in the US of the firearms to US border clearance officials.

   (2)  The firearms and ammunition must be intended solely for the personal use of the employee and not be intended for resale or for a gift to others.

b. Import Permit Requirements: Application to import firearms and ammunition must be made on ATF Form 6 Part I (See Figure 502-14). On the application or an attached sheet, a statement will be included that the applicant is a US citizen returning from employment outside of the US and has resided there during such employment, and that the firearms and ammunition are being imported for personal use and not for resale. The completed application will be sent to the Director, Bureau of Alcohol, Tobacco, Firearms and Explosives, ATTN: Firearms and Explosives Imports Branch, 650 Massachusetts Avenue N.W., Washington, DC 20226. ATF approved permits are required for the importation of all POFs and ammunition, regardless of date of purchase, except as noted below.

c.  Permits are not required for:

   (1)  Firearms and ammunition previously taken out of the US by the employee returning them. Proof of export is required.

   (2)  Antique firearms and replicas of antiques of such firearms if they are designed to use antique ignition systems (e.g., matchlock, flintlock or percussion cap) or use rimfire or conventional centerfire ammunition that is not available in commercial channels.
3. **Other Imports.** In addition to the imports of POFs and ammunition covered in the Paras above, the following imports are allowed:

   a. A firearm issued to a general or flag officer under the provisions of military regulations. (No import permit required.)

   b. Firearms and ammunition imported for, sold or shipped to, or issued for the use of the US or any department or agency thereof, or any state or any department, agency, or political subdivision thereof. (An import permit is required unless the firearms or ammunition is being directly imported by a federal agency.)

   c. Firearms or ammunition, with proper documentation, being brought into the US for scientific or research purposes, or for use in connection with competition or training for competitive firing (import permit required).

   d. Firearms, other than machine guns, as determined by ATF to be unserviceable and not restorable to firing condition, being entered into the US as curios, museum pieces, or historical artifacts (import permit required).

4. **Temporary Import.** Any individual (military or civilian) on duty overseas may send a normally permitted firearm to a licensed dealer in the US for repair and subsequent return to the individual at his or her oversea location. The firearm will normally be mailed, with the words “REPAIR AND RETURN” clearly marked on the outside of the package. (No import permit required.)

**C. IMPORT PROCEDURES**

1. Import with an ATF-approved Permit.

   a. Military personnel will submit an application for an import permit on ATF Form 6 Part II (See Figure 502-13). DOD civilian personnel will use ATF Form 6 Part 1 (See Figure 502-14).

   b. Applications to the ATF for permits to import handguns into the US or to a state, territory, or locality that requires specific authorization to own or possess a handgun, must be accompanied by such authorization. The ATF will approve the importation of firearms with an advisory restriction regarding state requirements. For information on laws pertaining to a particular state, territory, or locality, members/employees will consult a military customs activity within their command or a TO, both of whom will have ATF Publication 5300.5.

   c. Members/employees will retain one copy of the completed form and send the original and two copies to the ATF.

   d. The ATF will determine if the firearms and ammunition are authorized for importation IAW standards established by that office.

   e. The ATF will indicate approval action on the ATF Form 6 Part I or II and will return the form to the member/employee or their designated agent.

   f. When the ATF has approved the import, a blank ATF E-Form 6A, *Release and Receipt of Imported Firearms, Ammunition and Implements of War, Figure 503-1*, will be returned with the ATF Form 6 Part I or II. The ATF E-Form 6A must be completed and provided to the CBP in the US for firearms being imported with an import permit.

2. Shipment of Firearms in HHG or UB.

   a. Should the member/employee ship or mail firearms previously taken out of the US back into the US in HHG or UB, proof of prior transportation out of the US will accompany the DD Form 1252-1. A DD Form 1252-1 (See Figure 502-12), signed by the commanding officer of
the member or a previously executed CBP Form 4455, Certificate of Registration, Figure 503-2, or CBP Form 4457, Certificate of Registration for Personal Effects Taken Abroad, Figure 503-3, may be used as proof of prior transportation out of the US.

b. Ammunition may not be shipped as HHG or UB.

3. Proof of Prior Ownership in the US.

a. CBP Form 4455 will be executed by the member/employee when shipping firearms or ammunition from the US to an overseas area. When the member/employee is carrying firearms or ammunition from the US, CBP Form 4457 will be executed. These forms must be completed prior to departure from the US at any CBP office. The forms will establish that the firearms or ammunition were previously taken out of the US by the member/employee upon the members/employees subsequent return.

b. In lieu of certification on CBP Form 4455 or CBP Form 4457, proof of possession in the US may be established by a bill of sale, a receipt or other such document, a HHG inventory or packing list, or an application to ship personal property so long as the article is adequately described therein.

4. Sporting Firearms and Ammunition Acquired Overseas. Importation of sporting firearms and ammunition acquired overseas by a member/employee directly from a US firearms dealer, or purchased from a Rod and Gun Club will require an ATF-approved import permit.

5. Importation of a firearm issued to a general or a flag officer is accomplished through the presentation of proper personal identification.

6. Antique firearms may be imported without any documentation or special procedures. Antique firearms are defined as any firearm (including any firearm with a matchlock, flintlock, percussion cap, or similar type of ignition system) manufactured in 1898 or earlier and replicas of antiques of such firearms if they are designed to use antique ignition systems (e.g., matchlock, flintlock or percussion cap) or use rimfire or conventional centerfire ammunition that is not available in commercial channels.

7. Unit War Trophies/Historically Significant Trophies. Importation of unit war trophies or historically significant trophies or equipment is prohibited without approval established by the Regional CCDR for their AOR. Importation must be accomplished under Service regulations and Chapter 502, Paragraph K.

8. Importation of foreign and domestic non-sporting firearms weapons is prohibited.

9. Importation of machineguns, short barrel shotguns, short barrel rifles, silencers, destructive devices, and certain other concealable firearms is prohibited.

D. SHIPPING AND PACKAGING REQUIREMENTS

1. To be authorized movement at government expense, all firearms shipped, carried, or mailed into the US must be free of explosive charges and must be accompanied with the documentation as prescribed above. This documentation must be in evidence when the firearms are turned over to a TO, carrier, or postal official for movement. A written notice is required to be furnished to any common or contract carrier before delivering any package containing a firearm for shipment in interstate or foreign commerce. The carrier will be informed that the documentation constitutes written notification that firearms are contained therein.
2. Personal Property (UB or HHG). Firearms being imported by a member/employee may be included in UB or HHG provided such shipment is authorized under Service shipping regulations.
   a. The member/employee will indicate the presence of firearms on the inventory of personal property, and in Item 13 of the DD Form 1299, Application for Shipment and/or Storage of Personal Property, Figure 503-4, and on the DD Form 1252-1 (See Figure 502-12), all of which will be made part of the documentation accompanying the shipment.
   b. Firearms authorized shipment in UB or HHG must be packed separately from other personal property in the shipment and placed in the Number 1 container such that they are readily accessible for examination by CBP and other border clearance officials.

3. Accompanied Baggage. Unloaded firearms and ammunition may be carried as part of accompanied baggage; the articles must, however, be placed in a locked container and moved as checked baggage, not accessible to any passenger during transport. The traveler must check with their TO and the selected airline for additional information on the specific airlines’ policy for hand carrying of unloaded firearms and ammunition.

4. Concealable firearms, such as handguns, are non-mailable except as indicated in Chapter 601, Paragraph 11.1.2, Handguns, of the Domestic Mail Manual. DOD policy specifically prohibits Rod and Gun Clubs from mailing concealable weapons through the Military Postal System.

5. Where local military regulations or host country considerations do not prohibit the transmittal of firearms by mail, the use of the military postal system is authorized for the following:
   a. Transportation of any firearms imported for, sold to, shipped to, or issued for the use of any department or agency of the USG when mailed in the military postal system.
   b. Sporting or antique firearms which qualify under provisions of Chapter 601, Paragraph 11.2, Antique Firearms, and Paragraph 11.3, Rifles and Shotguns, of the Domestic Mail Manual and which are addressed to a member of the US Armed Forces or any dealer, such as a military exchange, entitled by law to engage in business as a firearms dealer and authorized to use the military postal system.
   c. Personnel authorized to use military postal facilities will consult military postal representatives to determine if firearms are mailable prior to presenting the firearms for mailing. Firearms mailed without the documentation will be detained by CBP at the port of entry pending compliance with documentation requirements. Support documentation is the responsibility of the owner.
   d. Ammunition. Ammunition, as defined herein, will not be mailed.

E. DOCUMENTATION

1. Except for antique firearms, a completed ATF Form 6 and other documents, as required under the provisions of this regulation, will be attached to the original DD Form 1252-1, (See Figure 502-12). The original DD Form 1252-1, and supporting documents, will be attached to the DD Form 1252 (see Figure 502-11) itself or the manifest that accompanies the shipment if the firearms are being shipped with other personal property.

2. Firearms for which import permits are required may be mailed or personally carried to the US prior to receipt of a permit. Such firearms will be held by CBP at the US port of entry pending presentation of an import permit. This action will only be done in those instances where an application for a permit has been submitted to the ATF but the member/employee has not received the approved permit prior to departure from the oversea area. If such firearms are included in a personal property shipment, the TO preparing the documentation will redline the DD Form 1252 and annotate the reason so as to alert CBP at the port of entry.
F. RESPONSIBILITIES

1. **TOs.** TOs are responsible for:
   a. Counseling members/employees on their responsibilities for documentation and shipment requirements for POFs and ammunition. Ensure the documentation/BL is annotated with the statement: “Shipment Contains Firearms”.
   b. Ensuring that members/employees are furnished the criteria for evaluating handguns and that they are advised to check with Rod and Gun Clubs, post or base exchanges, or ship’s stores to ensure that firearms purchased through such facilities meet importation requirements. Any questions concerning the importation of a specific firearm will be referred to the ATF.
   c. Ensuring members/employees are provided information relative to state laws and locally published ordinances.
   d. Complying with the shipping and packing requirements outlined in this regulation.

2. **Shippers of Firearms and Ammunition:**
   a. Will notify the TO at the port of entry where the firearm is detained that application for permit has been submitted to the ATF.
   b. Will furnish the TO at the port of entry the correct address to which the firearm will be shipped when released by the CBP and request onward movement of the firearm be arranged when documentation is complete.
   c. Are responsible for providing all proper documentation for the importation of POFs and ammunition.

3. **Direct Procurement Method (DPM).** When firearms are included in DPM shipments of personal property arriving at ports of entry without supporting border clearance documentation, the TO at the port of entry or the carrier entering the property into the CTUS will:
   a. Provide liaison with the CBP officials at the port of entry, including having firearms removed from the shipment while releasing the remainder of the personal property for shipment to its destination.
   b. Notify the destination TO and request that the required documentation from the owner be forwarded.
   c. Upon receipt of the approved ATF import permit from the owner, complete the process and provide ATF E-Form 6A, Figure 503-1, to the CBP, pack and crate the firearm, and promptly forward it to destination.

4. **International Through Government Bill of Lading (ITGBL).** When firearms are included in ITGBL shipments of personal property moving by commercial carriers, the carrier is responsible for advising the nearest TO when firearms are detained by CBP. The carrier will then request assistance in securing release of the firearms for onward movement to the final destination.

5. **Disposition of Firearms Not Authorized Importation:**
   a. Firearms and ammunition which are held by the owner or his/her agent in an area outside the CTUS and which are not authorized importation will be disposed of overseas IAW departmental regulations and the laws of the country concerned.
b. When an application to import a firearm or ammunition is disapproved and the item as already entered the CTUS, or when the CBP has detained unauthorized firearms or ammunition shipped to the CTUS, the member/employee will:

   (1) At their own personal expense, make arrangements to return the firearm to the seller. The member/employee or their agent will arrange for the export of the firearm or ammunition under CBP supervision or for its return to the sender if the firearm was mailed to the member/employee; or

   (2) Abandon the firearm to the USG IAW instructions provided by the CBP at the port at which the firearm is detained; or

   (3) Submit the firearm to seizure and forfeiture as provided by law.

6. **Federal Excise Tax.** The Federal Excise Tax imposed on the sale or use of all firearms and ammunition applies to firearms and ammunition acquired overseas and imported into the CTUS. If the member/employee is required to pay the Federal Excise Tax, the member/employee will file a TTB F Form 5300.26, Federal Firearms and Ammunition Excise Tax Return, Figure 503-5, within thirty days of the end of the calendar quarter in which the firearms or ammunition were imported. Members/employees will contact the Alcohol and Tobacco Tax and Trade Bureau nearest to their place of residence for information.
### Figure 503-1. ATF E-Form 6A, Release and Receipt of Imported Firearms, Ammunition and Implements of War

#### Section I - Importation Information

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<tbody>
<tr>
<td>1.</td>
<td>Name and Address of Importer</td>
<td>2.</td>
<td>Name and Address of Foreign Seller</td>
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<tr>
<td>3.</td>
<td>Name and Address of Foreign Shipper</td>
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<tr>
<td>4.</td>
<td>Federal License No. and/or AECA No. (If any)</td>
<td>Expiration Dates</td>
<td>5.</td>
<td>Country Where Manufactured (Required)</td>
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<tr>
<td>6.</td>
<td>Import Permit No. (When importation authorized by permit) (Required)</td>
<td></td>
<td>7.</td>
<td>Telephone No.</td>
<td></td>
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<tr>
<td>8.</td>
<td>Gross Value of Shipment (In U.S. dollars)</td>
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</tbody>
</table>

9. Shipment of Firearms, Ammunition and/or Implements of War (For firearms, enter (SG)-Shotgun; (RI)-Rifle; (RE)-Revolver; (DD)-Destructive Device; (MG)-Machinegun; (SI) Silencer; Frame or Receiver)

<table>
<thead>
<tr>
<th>Name of Manufacturer</th>
<th>Number and Kind of Packages</th>
<th>Type</th>
<th>Caliber Gauge or Size</th>
<th>Quantity (Each type)</th>
<th>U.S. Munitions Import List Category</th>
<th>Model</th>
<th>Serial No.</th>
</tr>
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<tbody>
<tr>
<td>Firearms</td>
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<tr>
<td>Implements of War</td>
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<tr>
<td>Ammunition</td>
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(Ball, Incendiary, Widener, Shot, AP, Tracer)

#### Section II - Certification of Release From U.S. Customs and Border Protection

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</thead>
<tbody>
<tr>
<td>10.</td>
<td>Port of Entry</td>
<td>11.</td>
<td>Customs Entry or ID No.</td>
<td>12.</td>
</tr>
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</tr>
<tr>
<td>13.</td>
<td>Date Released</td>
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</tbody>
</table>

14. I certify that the above articles were authorized for importation by the Director, Bureau of Alcohol, Tobacco, Firearms and Explosives, and were released from the custody of the U.S. Customs and Border Protection or were authorized to be removed from a Customs bonded warehouse or foreign trade zone.

Import Permit Number:

15. Signature of Customs and Border Protection Official

16. Title

17. Date

#### Section III - Verification of Importation (completed by licensed and/or registered importers only)

18. I have examined the above shipment and found it to:

- [ ] Contain the firearms, ammunition and/or implements of war in the exact quantity and as described in Item 9 above, or
- [ ] Containing the following discrepancies:

I declare under the penalties provided by law, that this verification of importation is true, correct and complete to the best of my knowledge and belief and that each firearm is marked and can be identified as required by 27 CFR Part 478.

19. Signature of Importer

20. Title or Status (Individual, member of firm; if officer of corporation, give title)

21. Date

ATF Form 6A (5330.3C)
Revised August 2011
## DEPARTMENT OF HOMELAND SECURITY
### U.S. Customs and Border Protection

**CERTIFICATE OF REGISTRATION**

19 CFR 10.8, 10.9, 10.68, 146.1, 146.8, 146.32, 146.37

(NO: Number of copies to be submitted varies with type of transaction. Inquire at Port Director’s office as to number of copies required.)

<table>
<thead>
<tr>
<th>VIA (Carrier)</th>
<th>BL. or INSURED NO.</th>
</tr>
</thead>
</table>

**ARTICLES EXPORTED FOR:**

- ALTERATION*  
- REPAIR*  
- USE ABROAD  
- REPLACEMENT  

*NOTE: The cost or value of alterations, repairs, or processing abroad is subject to CSP duty.*

### LIST ARTICLES EXPORTED

<table>
<thead>
<tr>
<th>Number Packages</th>
<th>Kind of Packages</th>
<th>Description</th>
</tr>
</thead>
</table>

**SIGNATURE OF OWNER OR AGENT (Print or Type and Sign)**

**DATE**

The Above-Described Articles Were:

**EXAMINED**

<table>
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<tr>
<th>DATE</th>
<th>PORT</th>
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</table>

**LADEN under my supervision**

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<thead>
<tr>
<th>DATE</th>
<th>PORT</th>
</tr>
</thead>
</table>

**SIGNATURE OF CBP OFFICER**

**SIGNATURE OF CBP OFFICER**

**CERTIFICATE ON RETURN**

Duty-free entry is claimed for the described articles as having been exported without benefit of drawback and are returned unchanged except as noted; (use reverse if needed)

**SIGNATURE OF IMPORTER (Print or Type and Sign)**

**DATE**

**NOTE: Certifying officers shall draw lines through all unused spaces with ink or indelible pencil.**

Paperwork Reduction Act Notice: An agency may not conduct or sponsor an information collection and a person is not required to respond to this information unless it displays a current valid OMB control number and an expiration date. The control number for this collection is 1651-0010. The estimated average time to complete this application is 10 minutes. If you have any comments regarding the burden estimate you can write to U.S. Customs and Border Protection, Office of Regulations and Rulings, 799 9th Street, NW., Washington DC 20229.

**Figure 503-2. CBP Form 4455, Certificate of Registration**
Figure 503-3. CBP Form 4457, Certificate of Registration for Personal Effects Taken Abroad
Figure 503-4. DD Form 1299, Application for Shipment and/or Storage of Personal Property
**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**  
**FEDERAL FIREARMS AND AMMUNITION**  
**EXCISE TAX RETURN**  
(Please read the instructions before completing this form)  
(Send us the original — keep a copy for your records)

**PART I - GENERAL**

1. My name, business name, and business location (number, street, city, state, and Zip Code)
2. My daytime telephone is: ___________________________
   My E-mail address is: ___________________________
3. My taxpayer identification number is: _____________
4. If this is a one-time or occasional return, check this box □
   If this is a final return, check this box □
5. My form of payment (if any) is: □ Check □ Mail Order  
   □ EFT □ Other (Specify)  
   Note: You must make your check or money order payable to the Alcohol and Tobacco Tax and Trade Bureau and write your Taxpayer Identification Number on your check or money order. If you send a check, see paper check conversion notice on reverse.

☐ Check if above information has changed since you filed your last return.

**PART II – CALCULATION OF TAXES ON SALES OR USES DURING THIS TAX PERIOD**  
(Please refer to the appropriate instructions before completing Items 6-23)

6. My tax period begins _______ and ends on _______  
   (month, day, year) (month, day, year)

<table>
<thead>
<tr>
<th>For This Tax Period</th>
<th>Calculate My Taxes as Follows:</th>
</tr>
</thead>
<tbody>
<tr>
<td>(b) Handguns (Pistols and Revolvers)</td>
<td>$</td>
</tr>
<tr>
<td>(c) Other Firearms ( Rifles, Shotguns, Machine Guns, etc.)</td>
<td>$</td>
</tr>
<tr>
<td>(c) Ammunition (Shells and Cartridges)</td>
<td>$</td>
</tr>
</tbody>
</table>

7. The sales price of all articles that I sold: $________
8. The sales price of all articles that I sold tax-exempt or tax-free:
   When I make tax-free sales my tax-free registration number is: ___________________________
9. My taxable sales (Line 7 minus Line 8) $________
10. Eligible adjustments
11. My adjusted taxable sales (Line 9 plus or minus Line 10) $________
12. The sales price of all articles I used
13. My total taxable sales and uses (Line 11 plus Line 12) $________
14. Tax rate: 10% 11% 11%
15. My total tax (Multiply Line 13 by Line 14) $________

**PART III – CALCULATION OF MY TAX LIABILITY FOR THIS TAX PERIOD**  
(Before making entries on Lines 17-23, complete Schedules A, B, and C on page 2 of this form)

16. My total of Lines 15 (a), (b), and (c) $________
17. My increasing adjustments from Line 33, Schedule B $________
18. My gross tax (Line 16 plus Line 17) $________
19. My decreasing adjustments from Line 39, Schedule C (Cannot be more than the amount on Line 16) $________
20. My net tax (Line 16 minus Line 19. Must agree with Line 27, Schedule A. Cannot be less than zero) $________
21. My total deposits (Must agree with Line 27, Schedule A $________
   If Line 21 is the same as Line 20 — STOP HERE — PROCEED TO LINE 40  
   If Line 20 is more than Line 21 — complete Line 22  
   If Line 21 is more than Line 20 — complete Line 23
22. Amount I need to pay with this return $________
23. I will apply this amount to my next return (Show in Schedule C, Line 37 of next return)  
   (if you are a one-time, occasional, or final filer; see instruction 23) $________

**Figure 503-5. TTB F 5300.26, Federal Firearms and Ammunition Excise Tax Return**

V-503-12
**SCHEDULE A – STATEMENT OF MY NET TAX LIABILITY DURING THIS TAX PERIOD**

<table>
<thead>
<tr>
<th>(a) DEPOSIT PERIOD</th>
<th>(b) NET TAX LIABILITY</th>
<th>(a) DEPOSIT PERIOD</th>
<th>(b) NET TAX LIABILITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>24. First month</td>
<td>$</td>
<td>26. Third month</td>
<td>$</td>
</tr>
<tr>
<td>Day 1 through 15</td>
<td>$</td>
<td>Day 1 through 15</td>
<td>$</td>
</tr>
<tr>
<td>Day 16 through last</td>
<td>$</td>
<td>Day 18 through last</td>
<td>$</td>
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<td>day</td>
<td></td>
<td>day</td>
<td>$</td>
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<tr>
<td>*September only</td>
<td>$</td>
<td>*September only</td>
<td>$</td>
</tr>
<tr>
<td>Day 16 through 25</td>
<td>$</td>
<td>Day 26 through 30</td>
<td>$</td>
</tr>
<tr>
<td>*September only</td>
<td>$</td>
<td>*September only</td>
<td>$</td>
</tr>
<tr>
<td>Day 26 through 30</td>
<td>$</td>
<td>Day 26 through 30</td>
<td>$</td>
</tr>
</tbody>
</table>

25. Second month

| Day 1 through 15 | $                     |
| Day 16 through last day | $         |

27. Total of columns (b) $ ____________

*For the period September 16 – 30, show a separate amount for September 16-25 and September 26 – 30.*

**SCHEDULE B – MY INCREASING ADJUSTMENTS**

<table>
<thead>
<tr>
<th>Explain Your Increasing Adjustments</th>
<th>Amount of Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td>28.</td>
<td>$</td>
</tr>
<tr>
<td>29.</td>
<td>$</td>
</tr>
<tr>
<td>30.</td>
<td>$</td>
</tr>
<tr>
<td>31.</td>
<td>$</td>
</tr>
<tr>
<td>32. My totals of Columns (b), (c), and (d)</td>
<td>$</td>
</tr>
<tr>
<td>33. My total of Line 32, Columns (b), (c), and (d)</td>
<td>$</td>
</tr>
</tbody>
</table>

**SCHEDULE C – MY DECREASING ADJUSTMENTS**

<table>
<thead>
<tr>
<th>Explain Your Decreasing Adjustments</th>
<th>Amount of Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td>34.</td>
<td>$</td>
</tr>
<tr>
<td>35.</td>
<td>$</td>
</tr>
<tr>
<td>36.</td>
<td>$</td>
</tr>
<tr>
<td>37. My credit from Tax Period Ending</td>
<td>$</td>
</tr>
<tr>
<td>38. My totals of Columns (b) and (c)</td>
<td>$</td>
</tr>
<tr>
<td>39. My total of Line 38, Columns (b) and (c)</td>
<td>$</td>
</tr>
</tbody>
</table>

**CERTIFICATION**

Under penalties of perjury, I declare that I have reported all transactions and tax liabilities required by law and regulations. I have examined this return (including any attached explanations, statements, schedules, and forms) and to the best of my knowledge and belief it is true, complete, and correct.

If I took adjustment(s) in Schedule C, I have met all requirements of the Internal Revenue Code, Title 26, United States Code, and the applicable Federal regulations, Title 27, Code of Federal Regulations, Part 53.

40. Date 41. Signature (Original signature only) 42. Title

Notice to Customers Making Payment by Check

If you send us a check, it will be converted into an electronic funds transfer (EFT). This means we will copy your check and use the account information on it to electronically debit your account for the amount of the check. The debit from your account will usually occur within 24 hours, and will be shown on your regular account statement.

You will not receive your original check back. We will destroy your original check, but we will keep the copy of it. If the EFT cannot be processed for technical reasons, you authorize us to process the copy in place of your original check. If the EFT cannot be completed because of insufficient funds, we may try to make the transfer up to 2 times.
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