

TAX-EXEMPT AND TAX-FREE SALES OF FIREARMS AND AMMUNITION

<u>TYPE OF SALE</u>	<u>REGULATION REFERENCE</u>	<u>MANUFACTURER/IMPORTER MUST SELL DIRECTLY TO QUALIFIED PURCHASER ONLY</u>	<u>MANUFACTURER/IMPORTER NEEDS CERTIFICATE OF TAX-FREE REGISTRY</u>	<u>PURCHASER NEEDS CERTIFICATE OF TAX-FREE REGISTRY</u>	<u>TAX-FREE EXEMPTION EXPIRES IF ADDITIONAL EVIDENCE IS NOT RECEIVED</u>	<u>RECORDS REQUIRED TO BE MAINTAINED SEE 27 CFR</u>	<u>SPECIFIED CERTIFICATE OF EXEMPTION MUST BE USED</u>	<u>OTHER</u>
To Department of Defense or U.S. Coast Guard	53.62(b)	YES	NO	NO	NO	53.62(b)(3)	NO	
NFA Firearm Transfer Tax Paid	53.62(a)	YES	NO	NO	NO	53.62(a)	NO	NFA transfer tax must be paid when sold to purchaser. Transfer tax can be paid even though purchaser eligible to receive NFA firearm without payment of transfer tax
For Further Manufacture By First Purchaser	53.131 & 53.132	YES	YES	YES unless purchaser is U.S.	NO	53.131(c)	NO	
For Further Manufacture By Second Purchaser	53.131 & 53.132	NO	YES	YES (both first and second purchasers) unless purchaser is U.S.	YES within 6 months. See 27 CFR 53.132(c)(1).	53.131(c)	YES if not specified on invoice to second purchaser	
For Export By Manufacturer	53.131 & 53.133	YES	YES	OPTIONAL	YES within 6 months. See 27 CFR 53.133(c).	53.131(c) & 53.133(b) & (d)	NO	Export includes shipments to foreign countries and possessions of U.S.

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For Export By First or Second Purchaser	53.131 & 53.133	NO	YES	YES unless purchaser is U.S. or is located in foreign country or possession of U.S.	YES within six months. See 27 CFR 53.133(c).	53.131(c) & 53.133(b) & (d)	YES. See 27 CFR 53.133(d)(2).
For Use By Purchaser As Supplies for Vessels and Aircraft	53.131 & 53.134	YES	NO	OPTIONAL	NO	53.131(c) & 53.134(d)	YES if any party to sale does not have Certificate of Tax-Free Registry  See 27 CFR 53.134(b) for meaning of supplies for vessels or aircraft
To State or Local Government for Their Exclusive Use	53.131 & 53.135	YES	YES	OPTIONAL	NO	53.131(c) & 53.135(c)	YES if purchaser State or local government does not have Certificate of Tax-Free Registry  includes all 50 States, District of Columbia and their political subdivisions
To Nonprofit Educational Organization	53.131 & 53.136	YES	YES	YES	NO	53.131(c) & 53.136(c)	See 27 CFR 53.136(b) for meaning of nonprofit educational organization

Department of the Treasury  
Bureau of Alcohol, Tobacco and Firearms  
Firearms & Explosives Div. (5010) (Rev. 5/82)  
Washington, DC 20535  
Official Business  
Penalty for Private Use, \$300