



U.S. Department of Justice

Bureau of Alcohol, Tobacco,
Firearms and Explosives

Firearms Technology Industry Services Branch

244 Needy Road, Suite 1600
Martinsburg, WV 25405
www.atf.gov

Firearm Destruction – M60 Receiver

To meet the requirement for removal from GCA and NFA provisions, ATF has previously explained that acceptable methods of destruction include completely melting, shredding, or crushing the firearm. *See e.g. 27 CFR § 478.12(e)*

Alternate Firearm Destruction:

Should you not be able to shred, melt, or crush the machinegun receiver, the following alternate destruction method is sufficient to ensure that the weapon is not “readily restorable” to a firing condition or is otherwise reduced to scrap. 26 U.S.C. § 5845(b). If the device is made of metal, an alternative acceptable method of destruction is using an oxy/acetylene torch to make angled cuts that completely sever design features critical to the functionality of the firearm. This method ensures that the firearm is not “readily restorable” under Federal law.

1. Receiver must be completely severed at each place indicated by a red line
2. Each cut must be made with a cutting torch having a tip of sufficient size to displace at least 1/4 inch of material at each cut location.
3. Cutting by means other than the above-described torch method is not authorized.



The destruction of a firearm is generally ensured when the firearm frame or receiver is completely severed by cutting at the critical areas as indicated. **These cuts must destroy critical features such as barrel mating surfaces, trunnions, locking surfaces, bearing surfaces, key attachment points, trigger housings, or magazine wells, as applicable.**