



U.S. Department of Justice

Bureau of Alcohol, Tobacco,
Firearms and Explosives

Office of the Director

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18 U.S.C. 923(g)(1)(A): RECORDS REQUIRED
27 CFR 478.22: ALTERNATE METHODS OR PROCEDURES
27 CFR 478.121: RECORDS REQUIRED
27 CFR 478.122: RECORDS MAINTAINED BY IMPORTERS
27 CFR 478.125: RECORDS OF FIREARMS RECEIPT AND DISPOSITION
27 CFR 478.129: RECORD RETENTION

ATF authorizes an alternate method or procedure from the firearms acquisition and disposition recordkeeping requirements of 27 CFR 478.122. Specifically, ATF authorizes licensed importers to consolidate their records of importation or other acquisition of firearms and their separate firearms disposition records, provided all of the requirements stated in this ruling are met.

ATF Rul. 2011-1

The Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) has received requests from licensed importers for permission to consolidate their records of firearms importation or other acquisition and their separate records of firearms disposition.

The Gun Control Act of 1968 (GCA), at Title 18, United States Code, section 923(g)(1)(A), provides, in part, that each licensed importer must maintain records of importation, production, shipment, receipt, sale, or other disposition of firearms at his place of business for such period, and in such form, as the Attorney General may by regulations prescribe. Federal regulations at Title 27, Code of Federal Regulations (CFR), section 478.122(a), require licensed importers, within 15 days of importation or other acquisition, to record the type, model, caliber or gauge, manufacturer, country of manufacture, and the serial number of each firearm imported or otherwise acquired, and the date such importation or other acquisition was made. The records of importation or other acquisition must be retained by the importer on the licensed premises permanently, pursuant to 27 CFR 478.121(a) and 478.129(d).

Federal regulations at 27 CFR 478.122(b) require licensed importers to record the disposition of firearms to other licensees showing the quantity, type, manufacturer, country of manufacture, caliber or gauge, model, serial number of the firearms transferred, the name and license number of the licensee to whom the firearms were transferred, and the date of the transaction. This information must be entered in the proper record book not later than the seventh day following the date of the transaction, and such information must be recorded under the format prescribed by 27 CFR 478.122. Under 27 CFR 478.129(d),

the importer's records of the sale or other disposition of firearms to licensees must be retained by the importer for 20 years.

In addition, under 27 CFR 478.122(d) licensed importers must maintain separate records of the sales or other dispositions of firearms made to nonlicensees. These records must be maintained in the form and manner prescribed by regulations at 27 CFR 478.124, 478.125(e), and 478.125(i), with regard to firearms transaction records and records of firearms disposition. Under 27 CFR 478.129(d), the importer's records of the sale or other disposition of firearms to nonlicensees must be retained for 20 years.

Licensed importers may seek approval from ATF to use an alternate method or procedure to record the acquisition and disposition of firearms. Federal regulations at 27 CFR 478.122(c) provide that ATF may authorize alternate records of the disposal of firearms when it is shown by the licensed importer that the alternate records will accurately and readily disclose the information required to be maintained. Additionally, under 27 CFR 478.22, the Director may approve an alternate method or procedure in lieu of a method or procedure specifically prescribed in the regulations when he finds that: (1) good cause is shown for the use of the alternate method or procedure; (2) the alternate method or procedure is within the purpose of, and consistent with the effect intended by, the specifically prescribed method or procedure and that the alternate method or procedure is substantially equivalent to that specifically prescribed method or procedure; and (3) the alternate method or procedure will not be contrary to any provision of law and will not result in an increase in cost to the Government or hinder the effective administration of 27 CFR Part 478.

ATF recognizes that, provided certain conditions are met, the consolidation of records of importation or other acquisition of firearms by a licensed importer with corresponding firearms disposition records will accurately and readily disclose the information required to be maintained. It will also make it easier for importers and ATF to account for and trace an importer's firearms inventory. ATF therefore finds that there is good cause to authorize a variance to the separate acquisition and disposition records requirements of the Federal firearms regulations. Further, this alternate method is not contrary to any provision of law, will not increase costs to ATF, and will not hinder the effective administration of the Federal regulations.

Licensed firearms importers are not required to maintain separate records of importation or other acquisition and disposition of firearms, as required by the Federal regulations, provided the following conditions are met:

1. Within 15 days of the date of importation or other acquisition, the licensed importer records the following information for each firearm:
 - a. Name of the manufacturer (foreign or domestic) and importer (if any);
 - b. Country of manufacture;
 - c. Model;
 - d. Type;

- e. Serial number;
- f. Caliber or gauge;
- g. Date of importation or other acquisition;
- h. Name of the person (nonlicensee or other Federal firearms licensee (FFL)) from whom the firearm was received (to include a person outside of the United States, if applicable); and
- i. Address (if a nonlicensee) or complete 15-digit license number of the person from whom the firearm was received (to include the address of a person outside of the United States, if applicable).

2. Within seven (7) days of the date of sale or other disposition, beside the corresponding line item record of importation or other acquisition, the licensed importer records the following information for each firearm:

- a. Date of sale or other disposition;
- b. Name of the person to whom the firearm was transferred; and
- c. Address or license number of the person to whom the firearm was transferred: if the transferee is a nonlicensee, the address of the transferee or the ATF Form 4473 Firearms Transaction Record serial number if the Forms 4473 are filed numerically; if the transferee is a licensee, the complete 15-digit license number.

3. For firearms dispositions to a licensee, the commercial record of the transaction shall be retained separately from other commercial documents maintained by the licensed importer until the transaction is recorded, and be readily available for inspection on the licensed premises.

4. For firearms dispositions to a nonlicensee, the ATF Form 4473 shall be retained separately from the licensee's Form 4473 file and be readily available for inspection on the licensed premises until the transaction is recorded. After that time, the Form 4473 shall be retained alphabetically (by name of purchaser), chronologically (by date of sale or other disposition), or numerically (by transaction serial number) as part of the licensed importer's required records.

5. By using this variance, a line item will be recorded for each firearm imported or otherwise acquired and sold or otherwise disposed of by a licensed importer. The quantity of firearms of the same type, model, and caliber or gauge imported or otherwise acquired and disposed of must be able to be readily determined by adding all associated line items.

6. All consolidated firearms acquisition and disposition records must be maintained permanently by the licensed importer. Additionally, as provided by 27 CFR 478.127, upon discontinuance of business, all required records must be forwarded to the ATF Out-of-Business Records Center.

Licensees are reminded of their responsibility to ensure the accuracy and completeness of all required records, and to maintain such records on their licensed premises available for inspection. Additionally, this approval does not relieve licensees of any requirements of State, local, or other Federal government agencies. If acquisition and disposition records are maintained in electronic form, licensees must comply with ATF Ruling 2008-2 (approved August 25, 2008).

Held, pursuant to 27 CFR 478.22 and 478.122(c), ATF authorizes an alternate method or procedure from the firearms acquisition and disposition recordkeeping requirements of 27 CFR 478.122. Specifically, ATF authorizes licensed importers to consolidate their records of importation or other acquisition of firearms and their separate firearms disposition records, provided all of the requirements stated in this ruling are met.

Held further, if ATF finds that a licensee has failed to abide by the conditions of this ruling, or uses any procedure that hinders the effective administration of the Federal firearms laws or regulations, ATF may notify the licensee that the licensee is no longer authorized to consolidate his acquisition and disposition records under this ruling.

Date approved: January 26, 2011

Kenneth E. Melson
Acting Director