

## Subpart C — FIREARMS

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS—CHAPTER I—  
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE  
TREASURY

### **Manufacturers Excise Taxes-Firearms and Ammunition; Delegation of Authority**

**T.D. ATF-447**

#### **27 CFR Part 53**

**AGENCY:** Bureau of Alcohol, Tobacco and Firearms (ATF), Treasury.

**ACTION:** Treasury decision, final rule.

**SUMMARY:** This final rule replaces all ATF authorities contained in regulations on “Manufacturers Excise Taxes-Firearms and Ammunition” with the “appropriate ATF officer” and requires that persons file documents required by those regulations with the “appropriate ATF officer” or in accordance with the instructions on the ATF form. Also, this final rule removes the definitions of, and references to, specific officers subordinate to the Director. Also, this final rule renumbers an ATF Form from ATF F 5300.29 to ATF F 5600.28. Concurrently with this Treasury Decision, ATF Order 1130.18 is being published. Through this order, the Director has delegated all of the authorities in these regulations to the appropriate ATF officers and specified the ATF officers with whom applications, notices and other reports, which are not ATF forms, are filed.

**EFFECTIVE DATE:** April 13, 2001.

**FOR FURTHER INFORMATION CONTACT:** Lisa Gesser, Regulations Division,  
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Washington, DC 20226; (202-927-9347) or at [LMGesser@atfhq.atf.treas.gov](mailto:LMGesser@atfhq.atf.treas.gov).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

Pursuant to Treasury Order 120-03, dated November 5, 1990, the Secretary of the Treasury delegated to the Director of the Bureau of Alcohol, Tobacco and Firearms (ATF), the authority to enforce among other laws, the provisions of sections 4181 and 4182 of chapter 32 of the Internal Revenue Code (IRC) of 1986. The Director has subsequently redelegated certain of these authorities to appropriate subordinate officers by various means, including regulation, ATF delegation orders, regional directives, or similar delegation documents. As a result, to ascertain what particular officer is

authorized to perform a particular function under 66, No. 72/ Friday, April 13, 2001 chapter 32, each of these various delegation instruments must be consulted. Similarly, each time a delegation of authority is revoked or redelegated, each of the delegation documents must be reviewed and amended as necessary. ATF has determined that this multiplicity of delegation instruments complicates and hinders the task of determining which ATF officer is authorized to perform a particular function. ATF also believes these multiple delegation instrument sex acerbate the administrative burden associated with maintaining up-to-date delegations, resulting in an undue delay in reflecting current authorities. Accordingly, this final rule rescinds all authorities of the Director in part 53 that were previously delegated and places those authorities with the “appropriate ATF officer.” The authorities of the Director that were not previously delegated are also placed with the “appropriate ATF officer.” Along with this final rule, ATF is publishing ATF Order 1130.18, Delegation Order—Delegation of the Director’s Authorities in part 53, Manufacturers Excise Taxes-Firearms and Ammunition, which delegates certain of these authorities to the appropriate organizational level. The effect of these changes is to consolidate all delegations of authority in part 53 into one delegation instrument. This action both simplifies the process for determining what ATF officer is authorized to perform a particular function and facilitates the updating of delegations in the future. As a result, delegations of authority will be reflected in a more timely and user-friendly manner.

In addition, this final rule also eliminates all references in the regulations that identify the ATF officer with whom an ATF form is filed. This is because ATF forms will indicate the officer with whom they must be filed. Similarly, this final rule also amends part 53 to provide that submission of documents other than ATF forms (such as letterhead applications, notices and reports) must be filed with the “appropriate ATF officer” identified in ATF Order 1130.18. These changes will facilitate the identification of the officer with whom forms and other required submissions are filed.

This final rule also amends Subpart C—Administrative and Miscellaneous Provisions, of 27 CFR part 53. Specifically, a new Sec. 53.20 is added to recognize authorities in part 53 and to identify ATF Order 1130.18 as the instrument reflecting such delegations. Also Sec.53.21 is amended to provide that the instructions for an ATF form identify the ATF officer with whom it must be filed. This rule also amends all references to ATF Form 5300.29, Application for Extension of Time for Payment of Tax, to indicate the renumbering of this form to ATF Form 5600.38.

### **Paperwork Reduction Act**

The provisions of the Paperwork Reduction Act of 1995, Public Law 104-13, 44 U.S.C. Chapter 35, and its implementing regulations, 5 CFR part.1320, do not apply to this final rule because there are no new or revised recordkeeping or reporting requirements.

### **Regulatory Flexibility Act**

Because no notice of proposed rulemaking is required for this rule, the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 et seq.) do not apply. A copy of this final

rule was submitted to the Chief Counsel for Advocacy of the Small Business Administration in accordance with 26 U.S.C. 7805(f). No comments were received.

### **Executive Order 12866**

It has been determined that this rule is not a significant regulatory action because it will not: (1) Have an annual effect on the economy of \$100 million or more or adversely affect in a material way the economy, a sector of the economy, productivity, competition, jobs, the environment, public health or safety, or State, local or tribal governments or communities; (2) Create a serious inconsistency or otherwise interfere with an action taken or planned by another agency; (3) Materially alter the budgetary impact of entitlements, grants, user fees, or loan programs or the rights and obligations of recipients thereof; or (4) Raise novel legal or policy issues arising out of legal mandates, the President's priorities, or the principles set forth in Executive Order 12866.

### **Administrative Procedure Act**

Because this final rule merely makes technical amendments and conforming changes to improve the clarity of the regulations, it is unnecessary to issue this final rule with notice and public procedure under 5 U.S.C. 553(b). Similarly it is unnecessary to subject this final rule to the effective date limitation of 5 U.S.C. 553(d).

### **Drafting Information**

The principal author of this document is Lisa Gesser, Regulations Division, Bureau of Alcohol, Tobacco and Firearms.

### **List of Subjects in 27 CFR Part 53**

Administrative practice and procedure, Arms and munitions, Authority delegations, Excise taxes, Exports, imports, Penalties, Reporting and recordkeeping requirements.

### **Authority and Issuance**

Title 27, Code of Federal Regulations is amended as follows:

### **PART 53—MANUFACTURERS EXCISE TAXES-FIREARMS AND AMMUNITION**

**Paragraph 1.** The authority citation for part 53 continues to read as follows:

**Authority:** 26 U.S.C. 4181, 4182, 4216-4219, 4221-4223, 4225, 6001, 6011, 6020, 6021, 6061, 6071, 6081, 6091, 6101-6104, 6109, 6151, 6155, 6161, 6301-6303, 6311, 6402, 6404, 6416, 7502.

**Par. 2.** Section 53.11 is amended by removing the definitions of “ATF officer ,” “Regional director (compliance),” and “Region” and by adding a new definition of “Appropriate ATF officer” to read as follows:

**§ 53.11 Meaning of terms.**

Appropriate ATF Officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any functions relating to the administration or enforcement of this part by ATF Order 1130.18, Delegation Order—Delegation of the Director’s Authorities in 27 CFR part 53-Manufacturers Excise Taxes-Firearms and Ammunition.

**Par. 3.** A new Sec. 53.20 is added in Subpart C to read as follows:

**§ 53.20 Delegations of the Director.**

All of the regulatory authorities of the Director contained in part 53 of the regulations are delegated to appropriate ATF officers. These ATF officers are specified in ATF Order 1130.18, Delegation Order—Delegation of the Director’s Authorities in 27 CFR part 53-Manufacturers Excise Taxes-Firearms and Ammunition. ATF delegation orders, such as ATF Order 1130.18, are available to any interested person by mailing a request to the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5950, or by accessing the ATF web site (<http://www.atf.treas.gov/>).

**Par. 4.** Section 53.21 is amended by adding a sentence at the end of paragraph (a) and revising paragraph (b) to read as follows:

**§ 53.21 Forms prescribed.**

(a) \* \* \* The form will be filed in accordance with the instructions on the form.

(b) Forms may be requested from the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5950, or by accessing the ATF web site (<http://www.atf.treas.gov/>).

**§§ 53.21, 53.23, 53.96, 53.115, and 53.172 [Amended]**

**Par. 5.** Part 53 is further amended by removing the word “Director” each place it appears and adding, in its place, the words “appropriate ATF officer” in the following places:

- a. Section 53.21(a);
- b. Section 53.23(a);
- c. Section 53.96(b)(4);
- d. Paragraph (b) in Sec. 53.115; and
- e. Section 53.172(a)(3)(ii)(A) and (a)(3)(ii)(B).

**§ 53.22 [Amended]**

**Par. 6.** Section 53.22(a)(1) is amended by removing the words “internal revenue district office, internal revenue service center or ATF regional officer” and adding, in its place, the words “internal revenue district office or internal revenue service center.”

**Par. 7.** Revise Sec. 53.23(b) to read as follows:

**§ 53.23 Alternate methods or procedures.**

(b) Where the taxpayer desires to employ an alternate method or procedure, a written application to do so must be submitted. The application must specifically describe the proposed alternate method or procedure and must set forth the reasons therefor. Alternate methods or procedures must not be employed until the appropriate ATF officer has approved the application.

The taxpayer must, during the period of authorization of an alternate method or procedure, comply with the terms of the approved application. Authorization for any alternate method or procedure maybe withdrawn Whenever, in the judgment of the appropriate ATF officer, the revenue is jeopardized or the effective administration of this part is hindered by the continuation of such authorization.

**§ 53.24 [Amended]**

**Par. 8.** Amend Sec. 53.24 as follows:

a. In paragraph (a)(1) remove the words “an ATF officer,” and add, in its place, the words “appropriate ATF officers;” and

b. In paragraph (d)(1) add the word “appropriate” before the words “ATF officers.”

**§§ 53.92, 53.132, 53.133, 53.134, 53.142, 53.151, 53.155, 53.158, 53.159, 53.172, and 53.186 [Amended]**

**Par. 9.** Part 53 is further amended by removing the words “regional director” and “Regional ]Director” each place they appear and adding, in their place, the words “appropriate ATF officer” in the following places:

a. Section 53.92(b)(2);

b. Section 53.132(c)(2)(ii);c. Section 53.133(d)(3);

d. Section 53.134(d)(2)(ii);c. Section 53.142(a);

f. Section 53.i5i(b)(1) and (b)(2);g. Section 53.155 (a) and (b);h. Section 53.158(b)(3);

i. Section 53.159(d)(i), and (d)(2);j. Section 53.172(b)(2)(iii); and

k. Section 53.186(a)(introductory text) and (a)(4).

**§ 53.136 [Amended]**

**Par. 10.** Amend the first sentence of Sec. 53.136(c)(2) by removing the words “and the regional director’s office that issued the registration number.”

**§ 53.140 [Amended]**

**Par. 11.** In paragraph (b) of Sec. 53.140, remove the sentences which read as follows: “This form shall be filed with the regional director of ATF for the region in which the principal place of business of the applicant is located (or the applicant has no principal place of business in the United States, with the Director, ATF). Copies of the ATF Form 5300.28 may be obtained from any regional office.”

**§ 53.156 [Amended]**

**Par. 12.** Amend Sec. 53.156 as follows:

a. In paragraph (a)(1) remove the words “may apply to the regional director for an extension “ and add, in its place, the words “may apply for an extension filing ATF Form 5600.38;”

b. In the first sentence of paragraph (c), remove the words “ATF Form 5300.29” and add, in its place, the words “ATF Form 5600.38;” and

c. In the third sentence of paragraph (c), remove the words “with the regional director shown on the form.”

**§ 53.157 [Amended]**

**Par. 13.** Remove the words “from the regional director” from Sec. 53.157(f)(1).

**§ 53.158 [Amended]**

**Par. 14.** Amend Sec. 53.158 as follows:

a. In paragraph (b)(1) remove the words “:regional director (compliance)of the ATF region in which taxes are paid” and add, in its place, the words appropriate ATF officer;” and

b. In paragraph (e) remove the words “regional director (compliance)” and add, in its place, the words “appropriate ATF officer.”

**§ 53.159 [Amended]**

**Par. 15.** Remove the words “from the regional director” from Sec. 53.159(j)(1)

Signed: February 16, 2001

**Bradley A. Buckles,**  
*Director*

Approved: March 13, 2001

**Timothy E. Skud,**  
*Deputy Assistant Secretary (Regulatory, Tariff and Trade Enforcement)*