

26 CFR 178.41: GENERAL
(Also 178.42, 178.45, 178.49)

Licensed firearms or ammunition dealers operating at multiple locations may establish a common expiration date for all licenses.

ATF Rul. 73-9

[Status of ruling: Active]

Advice has been requested whether a common expiration date may be established for all licenses issued in one region to dealers in firearms or ammunition operating several premises for which licenses are required for dealing in firearms (other than destructive devices) or ammunition except that for destructive devices.

Firearms or ammunition dealers, such as chain-store proprietors, have pointed out that the furnishing of applications for renewal of licenses (for each location at which an activity requiring a license is conducted) is creating severe administrative problems where the licenses involved have various expiration dates occurring throughout the calendar year.

In regard to licensing of dealers, 18 U.S.C. 923 provides in pertinent part, that no person shall engage in business as a firearms or ammunition dealer until he has filed an application with, and received a license to do so from, the Secretary (of the Treasury or his delegate). Furthermore, each such applicant who is not a dealer in destructive devices or a pawnbroker shall pay a fee of \$10 per year.

Authority to implement the above requirements by such rules and regulations as the Secretary may deem necessary is found at 18 U.S.C. 926.

In regard to renewal of licenses for dealers in firearms or ammunition, regulations in 26 CFR 178.45, written under the authority of 18 U.S.C. 926, require that if a licensee intends to continue in the business of dealing in firearms or ammunition during any portion of the ensuing year he shall execute and file prior to the date of expiration of his license an application for license renewal, Form 8 (Firearms) (Part 3), accompanied by the required fee. (Such application should be filed with the Director of the Internal Revenue Service Center for the internal revenue region in which the business or activity is operated). As to the duration of a license, regulations in 26 CFR 178.49 state that a license shall not be issued for a period of less than one year and that the license shall entitle the dealer to engage in the specific business or activity for the period stated on the license unless sooner terminated.

Held, licensed firearms or ammunition dealers operating more than one location for which a license is required by 26 CFR 178.41 may, upon approval of a regional director, Bureau of Alcohol, Tobacco and Firearms, establish a common expiration date for all licenses issued to their several locations. Dealers wishing to establish such a date for all licenses issued to them may make application in writing to the regional director of the region in which the businesses or activities are operated. The application should set out the requested common expiration date and

should list all licensed premises in the region covered by the application. The regional director will advise the dealer whether the request may be approved and, if approved, will provide the necessary instructions and renewal applications. It is pointed out that approval of a request will probably require that two renewal applications be submitted for each premises, i.e., one to cover the period from the currently required renewal date to the requested common expiration date and another to cover the period from the common expiration date to the expiration date of the following twelve-month period. Also, it is pointed out that although the first renewal license will be cancelled on and after the requested common expiration date, the regulations do not provide for refund of any part of the \$10 license fee paid for such license.