

**TITLE 26 - INTERNAL REVENUE CODE**

**Subtitle E - Alcohol, Tobacco, and Certain Other Excise Taxes**

**CHAPTER 53 - MACHINE GUNS, DESTRUCTIVE DEVICES, AND CERTAIN OTHER FIREARMS**

**Subchapter A - Taxes**

**PART III - TAX ON MAKING FIREARMS**

**§ 5822. Making**

No person shall make a firearm unless he has

- (a) filed with the Secretary a written application, in duplicate, to make and register the firearm on the form prescribed by the Secretary;
- (b) paid any tax payable on the making and such payment is evidenced by the proper stamp affixed to the original application form;
- (c) identified the firearm to be made in the application form in such manner as the Secretary may by regulations prescribe;
- (d) identified himself in the application form in such manner as the Secretary may by regulations prescribe, except that, if such person is an individual, the identification must include his fingerprints and his photograph; and
- (e) obtained the approval of the Secretary to make and register the firearm and the application form shows such approval. Applications shall be denied if the making or possession of the firearm would place the person making the firearm in violation of law.

(Added Pub. L. 90–618, title II, § 201, Oct. 22, 1968, 82 Stat. 1228; amended Pub. L. 94–455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**Prior Provisions**

A prior section 5831, act Aug. 16, 1954, ch. 736, 68A Stat. 724, made a cross reference to section 4181 of this title relating to an excise tax on pistols, revolvers, and firearms, prior to the general revision of this chapter by Pub. L. 90–618, title II, § 201, Oct. 22, 1968, 82 Stat. 1227.

**Amendments**

1976—Pub. L. 94–455 struck out “or his delegate” after “Secretary”.