

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 II - TAX ON TRANSFERRING FIREARMS****§ 5812. Transfers****(a) Application**

A firearm shall not be transferred unless

- (1) the transferor of the firearm has filed with the Secretary a written application, in duplicate, for the transfer and registration of the firearm to the transferee on the application form prescribed by the Secretary;
- (2) any tax payable on the transfer is paid as evidenced by the proper stamp affixed to the original application form;
- (3) the transferee is identified 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;
- (4) the transferor of the firearm is identified in the application form in such manner as the Secretary may by regulations prescribe;
- (5) the firearm is identified in the application form in such manner as the Secretary may by regulations prescribe; and
- (6) the application form shows that the Secretary has approved the transfer and the registration of the firearm to the transferee. Applications shall be denied if the transfer, receipt, or possession of the firearm would place the transferee in violation of law.

(b) Transfer of possession

The transferee of a firearm shall not take possession of the firearm unless the Secretary has approved the transfer and registration of the firearm to the transferee as required by subsection (a) of this section.

(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 5812, act Aug. 16, 1954, ch. 736, 68A Stat. 722, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 90–618.

A prior section 5813, act Aug. 16, 1954, ch. 736, 68A Stat. 723, related to the affixing of the required stamps to the order form for the firearm, prior to the general revision of this chapter by Pub. L. 90–618.

A prior section 5814, acts Aug. 16, 1954, ch. 736, 68A Stat. 723; Sept. 2, 1958, Pub. L. 85–859, title II, § 203(c), 72 Stat. 1427, related to the order forms required for the transfer of a firearm, prior to the general revision of this chapter by Pub. L. 90–618.

Amendments

1976—Subsecs. (a), (b). Pub. L. 94–455 struck out “or his delegate” after “Secretary” wherever appearing.