

## **26 CFR 179.104: REGISTRATION OF FIREARMS BY CERTAIN GOVERNMENTAL ENTITIES**

*When NFA firearms are registered on Form 10 by governmental entities, subsequent transfers of such firearms shall be made only to other governmental entities.*

### **ATF Rul. 74-8**

**[Status of ruling: Active]**

Advice has been requested whether the Bureau will approve transfer of National Firearms Act weapons by a state or political subdivision (Police department) to a special occupational taxpayer where such firearms were registered in the National Firearms Registration and Transfer Record pursuant to 26 CFR 179.104.

Section 179.104 of the regulations provides that any state, any political subdivision thereof, or any official police organization of such a government entity engaged in criminal investigations, which acquires for official use a firearm not registered to it, such as by abandonment or by forfeiture, will register such firearm with the Director by filing Form 10 (Firearms), Registration of Firearms Acquired by Certain Governmental Entities, and that such registration shall become a part of the National Firearms Registration and Transfer Record.

The purpose of the above regulation was to permit the limited registration of firearms by certain governmental entities for official use only. Section 179.104 may not be used as a vehicle to register otherwise unregistrable firearms for the purpose of introducing such firearms into ordinary commercial channels. Accordingly when registration of firearms by governmental entities is approved on Form 10, the form will be marked "official use only." The Bureau will approve subsequent transfers of such firearms only to other governmental entities for official use. Otherwise such firearms must be destroyed or abandoned to the Bureau.