

Permittee Explosives Record of Acquisition					
Date of Acquisition	Name or Brand Name of Manufacturer	Manufacturer's Marks of Identification	Quantity	Description and Size	Distributor Name, Address, FEL/P #

Refer to 27 CFR § 555.125(b)(3)

Permittee Explosives Record of Disposition (Surplus Stock)					
Date of Disposition	Name or Brand Name of Manufacturer and Importer (if any)	Manufacturer's Marks of Identification	Quantity	Description and Size	Distributor's License or Permit Number

Refer to 27 CFR § 555.125(b)(4)

Explosives permittees must maintain all records of receipt of explosive materials and disposition of surplus stock in permanent form (e.g., commercial invoices, record books) on the business premises for 5 years from the transaction date or until the discontinuance of business or operations. When going out of business, send records to:

ATF / Out-of-Business Records Center
 244 Needy Road
 Martinsburg, WV 25405

Commercial Records (555.125(b)(5))

Commercial records may be used as a permanent record only if they contain all the required information prescribed by 27 CFR § 555.125(b)(3) and (b)(4).

Inventory (555.125(b)(1))

Take and record in the Daily Summary of Magazine Transactions (DSMT) a physical inventory of all explosive materials on hand:

User Permittees must take and record in the DSMT a special inventory:

- When commencing business, (the explosives permit effective date);
- When changing the business location to another region;
- When discontinuing business; and
- At any time ATF may require such in writing.

If no special inventory is taken during the calendar year, at least one physical inventory is required.

If the inventory does not match the DSMT, discrepancies must be reconciled to accurately reflect the physical inventory. If the inventory indicates a loss that cannot be accounted for through a reconciliation of explosives records, you must report the loss to ATF and to local authorities as required under § 555.30.

Explosive Material Acquisition (555.125(b)(3))

No later than close of the next business day following the date of acquisition, enter in a separate record:

- Date of acquisition;
- Name or brand name of manufacturer;

- Manufacturer's marks of identification;
- Quantity (in applicable units);
- Description and size (length and diameter or diameter only of display fireworks); and
- Name, address & license number of persons from whom materials were received.

Explosive Material Distribution (555.125(b)(4))

No later than close of the next business day following the date of distribution of surplus explosive materials to a permittee or licensee, enter in a separate record:

- Date of disposition;
- Name or brand name of manufacturer and name of importer, if any;
- Manufacturer's marks of identification;
- Quantity (in applicable units);
- Description and size; and
- License or permit number of distributee.

Limited Permittee Transaction Report, F 5400.4 (555.126(b))

Before distributing surplus explosive materials to a limited permittee (LP), obtain an executed ATF Form 5400.4 from the LP with an original unaltered and unexpired Intrastate Purchase of Explosives Coupon (IPEC) affixed. Note on the 5400.4:

- Date of transaction;
- ID type presented by LP (except delivery by common/contract carrier);
- Type and quantity of materials distributed; and
- License or permit number of the seller.

The licensee or permittee must sign and date the form and include any other information required by the instructions on the form.

Retain each 5400.4 in chronological order by disposition date, or alphabetically by limited permittee name. Do not use both methods in a single recordkeeping system.

ATF Ruling 2003-5

Distributors distributing explosive materials to limited permittees via common or contract carrier may verify receipt of the materials by phone, fax,

e-mail or other means within 3 business days of shipment in lieu of requiring the carrier to verify the identity of the person accepting delivery. The distributor shall make a notation on ATF Form 5400.4 indicating whether the shipment was received and the date and time of the contact with the distributee.

Theft/Loss Reporting (555.30)

Within 24 hours of discovering an explosives theft or loss, contact local law enforcement authority and notify the U.S. Bomb Data Center (USBDC) (800-461-8841 or after hours at 800-800-3855), and prepare an ATF F 5400.5, Report of Theft or Loss-Explosive Materials.

Notice: The contents of this document do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or Department policies.

U.S. Department of Justice
 Bureau of Alcohol, Tobacco, Firearms
 and Explosives
 99 New York Ave., N.E.
 Washington, DC 20226

www.atf.gov

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ATF Recordkeeping Requirements for Explosives Permittees

18 U.S.C. §§§ 842, 843 and 847
 27 CFR §§§ 555.30, 555.125 & 555.126



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