

CHAPTER 503

IMPORTATION OF PRIVATELY OWNED FIREARMS (POF) AND AMMUNITION AND DEFENSE ARTICLES

A. GENERAL

1. This chapter prescribes procedures, assigns responsibilities, and outlines eligibility requirements for the importation into the United States (U.S.) of POFs and ammunition by DoD personnel. It also specifies controls to ensure compliance with regulations and documentation requirements of the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) and the U.S. Customs and Border Protection (CBP).
2. Procedures for the interstate movement of POFs and ammunition and procedures for the importation of other than POFs and ammunition are contained in Service regulations. Procedures for the export of POFs from the United States are contained in Service regulations and the International Traffic in Arms Regulations (ITAR) administered by the Directorate of Defense Trade Controls (DDTC) and 22 CFR 123.22, Filing, Retention, and Return of Export Licenses and Filing of Export Information.
3. The Joint Travel Regulations (JTR) prohibit shipment of privately owned live ammunition as part of a member's/employee's household goods (HHG) or unaccompanied baggage (UB). For shipping purposes under the JTR, live ammunition is considered ammunition that contains explosive components (i.e., unexpended primer or propellant powder). It does not include expended or unprimed cartridge casings, empty or spent shotgun shells, shotgun shot or pellets, or souvenirs used for decorative purposes. For purposes of the Customs and Border Clearance Program (CBCP), the definition of ammunition is stated in the Definitions Section of this regulation. Any reference to ammunition in this chapter is only to ammunition that may be carried as accompanied (checked) baggage in accordance with (IAW) Transportation Service Provider (TSP) regulations or that is being returned to the Customs Territory of the United States (CTUS) as other than HHG or UB.
4. Importation of foreign and domestic semiautomatic assault-type weapons is prohibited.

B. IMPORT REQUIREMENTS

1. Military Personnel:
 - a. Members of the U.S. Armed Forces may import into the United States any reasonable number of POFs and amount of ammunition, subject to the following:
 - (1) Member must be on active duty outside the United States or have been on active duty outside the United States within the 60-day period immediately preceding importation. (Customs duty must be paid on any monetary amount above the normal customs exemption.)
 - (2) The firearms and ammunition must be suitable for sporting purposes, as set forth herein. Prohibited firearms may not be imported. Surplus military firearms may not be imported unless the member can demonstrate previous ownership in the United States of the firearms to U.S. border clearance officials.
 - (3) The firearms and ammunition must be intended solely for the personal use of the member and not be intended for resale or for a gift to others.
 - (4) Import must be to the place of residence of the member or to the member's permanent duty station.

- (5) Import must be IAW all federal laws and state, territorial, or local laws. Members will consult ATF Publication 5300.5, State Laws and Published Ordinances, Firearms for detailed information regarding state laws.

NOTE: The ATF has traditionally determined that two of any given model of firearms is reasonable. Higher numbers call into question if the firearms are truly for personal use.

- b. Import Permit Requirements. Application to import firearms and ammunition must be made on ATF Form 6 Part II (see Figure 502-13). The completed application will be sent to the Director, Bureau of Alcohol, Tobacco, Firearms and Explosives, ATTN: Firearms and Explosives Imports Branch, 650 Massachusetts Avenue N.W., Washington, DC 20226. ATF-approved permits are required for the importation of all POFs and ammunition, regardless of date of purchase, except as noted below.

- (1) Permits are not required for:
 - (a) Firearms and ammunition previously taken out of the United States by the same member with proof of export
 - (b) Antique firearms and replicas of antiques of such firearms if they are designed to use antique ignition systems (e.g., matchlock, flintlock, or percussion cap) or to use rimfire or conventional centerfire ammunition that is not available in commercial channels.
- (2) Other items or categories exempt from importation procedures as set forth in 27 CFR 478.114, Importation by Members of the U.S. Armed Forces.

2. DoD Civilian Personnel:

- a. Firearms and Ammunition Acquired Overseas. DoD employees who are employed overseas and reside there while so employed are not considered as being residents of a state in the United States during that period, and therefore, they may import into the United States any firearms or ammunition acquired overseas during their employment that may lawfully be imported subject to the following conditions:
 - (1) The firearms and ammunition must be suitable for sporting purposes, or properly registered war trophy firearms, as set forth herein. Prohibited firearms may not be imported. Surplus military firearms may not be imported unless the employee can demonstrate previous ownership in the United States of the firearms to U.S. border clearance officials.
 - (2) The firearms and ammunition must be intended solely for the personal use of the employee and not be intended for resale or for a gift to others.
- b. Import Permit Requirements: Application to import firearms and ammunition must be made on ATF Form 6 Part I (see Figure 502-14). On the application or an attached sheet, a statement will be included that the applicant is a U.S. citizen returning from employment outside of the United States and has resided there during such employment, and that the firearms and ammunition are being imported for personal use and not for resale. The completed application will be sent to the Director, Bureau of Alcohol, Tobacco, Firearms and Explosives, ATTN: Firearms and Explosives Imports Branch, 650 Massachusetts Avenue N.W., Washington, DC 20226. ATF-approved permits are required for the importation of all POFs and ammunition, regardless of date of purchase, except as noted below.
- c. Permits are not required for:
 - (1) Firearms and ammunition previously taken out of the United States by the employee returning them. Proof of export is required.

- (2) Antique firearms and replicas of antiques of such firearms if they are designed to use antique ignition systems (e.g., matchlock, flintlock, or percussion cap) or use rimfire or conventional centerfire ammunition that is not available in commercial channels.
3. **Other Imports.** In addition to the imports of POFs and ammunition covered in the Paragraphs above, the following imports are allowed:
 - a. A firearm issued to a general or flag officer under the provisions of military regulations. (No import permit required.)
 - b. Firearms and ammunition imported for, sold or shipped to, or issued for the use of the United States or any department or agency thereof, or any state or any department, agency, or political subdivision thereof. (An import permit is required unless the firearms or ammunition is being directly imported by a federal agency.)
 - c. Firearms or ammunition, with proper documentation, being brought into the United States for scientific or research purposes, or for use in connection with competition or training for competitive firing (import permit required).
 - d. Firearms, other than machine guns, as determined by ATF to be unserviceable and not restorable to firing condition, being entered into the United States as curios, museum pieces, or historical artifacts (import permit required).
4. **Temporary Import.** Any individual (military or civilian) on duty overseas may send a normally permitted firearm to a licensed dealer in the United States for repair and subsequent return to the individual at his or her overseas location. The firearm will normally be mailed, with the words “REPAIR AND RETURN” clearly marked on the outside of the package. (No import permit required.)

C. IMPORT PROCEDURES

1. Import with an ATF-Approved Permit.
 - a. Military personnel will submit an application for an import permit on ATF Form 6 Part II (see Figure 502-13). DoD civilian personnel will use ATF Form 6 Part 1 (see Figure 502-14).
 - b. Applications to the ATF for permits to import handguns into the United States or to a state, territory, or locality that requires specific authorization to own or possess a handgun, must be accompanied by such authorization. The ATF will approve the importation of firearms with an advisory restriction regarding state requirements. For information on laws pertaining to a particular state, territory, or locality, customers will consult a military customs activity within their command or a Transportation Officer (TO), both of whom will have ATF Publication 5300.5.
 - c. Customers will retain one copy of the completed form and send the original and two copies to the ATF.
 - d. The ATF will determine whether the firearms and ammunition are authorized for importation IAW standards established by that office.
 - e. The ATF will indicate approval action on the ATF Form 6 Part I or II and will return the form to the customer or the customer’s designated agent.
 - f. When the ATF has approved the import, a blank ATF Form 6A, Release and Receipt of Imported Firearms, Ammunition and Defense Articles, [Figure 503-1](#), will be returned with the ATF Form 6 Part I or II. The ATF Form 6A must be completed and provided to the CBP in the United States for firearms being imported with an import permit.

7. Unit War Trophies/Historically Significant Trophies. Importation of unit war trophies or historically significant trophies or equipment is prohibited without approval established by the regional Combatant Commander (CCDR) for their area of responsibility (AOR). Importation must be accomplished under Service regulations and Chapter 502, Paragraph K.
8. Importation of foreign and domestic non-sporting firearms weapons is prohibited.
9. Importation of machineguns, short barrel shotguns, short barrel rifles, silencers, destructive devices, and certain other concealable firearms is prohibited.

D. SHIPPING AND PACKAGING REQUIREMENTS

1. To be authorized movement at government expense, all firearms shipped, carried, or mailed into the United States must be free of explosive charges and must be accompanied with the documentation as prescribed above. This documentation must be in evidence when the firearms are turned over to a TO, TSP, or postal official for movement. A written notice is required to be furnished to any common or contract TSP before delivering any package containing a firearm for shipment in interstate or foreign commerce. The TSP will be informed that the documentation constitutes written notification that firearms are contained therein.
2. Personal Property (UB or HHG). Firearms being imported by a customer may be included in UB or HHG provided such shipment is authorized under Service shipping regulations.
 - a. The customer will indicate the presence of firearms on the inventory of personal property, in block 16 of the DD Form 1299, Application for Shipment and/or Storage of Personal Property, [Figure 503-4](#), and on the DD Form 1252-1, [Figure 503-6](#), all of which will be made part of the documentation accompanying the shipment.
 - b. Firearms authorized shipment in UB or HHG must be packed separately from other personal property in the shipment and placed in the Number 1 container such that they are readily accessible for examination by CBP and other border clearance officials.
3. Accompanied Baggage. Unloaded firearms and ammunition may be carried as part of accompanied baggage; the articles must, however, be placed in a locked container and moved as checked baggage, not accessible to any passenger during transport. The traveler must check with their TO and the selected airline for additional information on the specific airlines' policy for hand carrying of unloaded firearms and ammunition.
4. Concealable firearms, such as handguns, are non-mailable except as indicated in Chapter 4, Paragraph 432.2 Handguns, of United States Postal Service (USPS) Publication 52, Hazardous, Restricted and Perishable Mail. DoD policy specifically prohibits Rod and Gun Clubs from mailing concealable weapons through the Military Postal System.
5. Where local military regulations or host country considerations do not prohibit the transmittal of firearms by mail, the use of the military postal system is authorized for the following:
 - a. Transportation of any firearms imported for, sold to, shipped to, or issued for the use of any department or agency of the U.S Government (USG) when mailed in the military postal system.
 - b. Sporting or antique firearms which qualify under provisions of Chapter 4, Paragraph 432.3, Rifles and Shotguns, of USPS Publication 52 and which are addressed to a member of the U.S. Armed Forces or any dealer, such as a military exchange, entitled by law to engage in business as a firearms dealer and authorized to use the military postal system.
 - c. Personnel authorized to use military postal facilities will consult military postal representatives to determine if firearms are mailable prior to presenting the firearms for

mailing. Firearms mailed without the documentation will be detained by CBP at the port of entry pending compliance with documentation requirements. Support documentation is the responsibility of the owner.

- d. Ammunition. Ammunition, as defined herein, will not be mailed.

E. DOCUMENTATION

1. Except for antique firearms, a completed ATF Form 6 and other documents, as required under the provisions of this regulation, will be attached to the original DD Form 1252-1 ([Figure 503-6](#)). The original DD Form 1252-1, and supporting documents, will be attached to the DD Form 1252 (see [Figure 502-11](#)) itself or the manifest that accompanies the shipment if the firearms are being shipped with other personal property.
2. Firearms for which import permits are required may be mailed or personally carried to the United States prior to receipt of a permit. Such firearms will be held by CBP at the U.S. port of entry pending presentation of an import permit. This action will only be done in those instances where an application for a permit has been submitted to the ATF but the customer has not received the approved permit prior to departure from the oversea area. If such firearms are included in a personal property shipment, the TO preparing the documentation will redline the DD Form 1252 and annotate the reason so as to alert CBP at the port of entry.

F. RESPONSIBILITIES

1. [TOs](#). TOs are responsible for:
 - a. Counseling customers on their responsibilities for documentation and shipment requirements for POFs and ammunition and ensuring the documentation/bill of lading (BL) is annotated with the statement “Shipment Contains Firearms”.
 - b. Ensuring that customers are furnished the criteria for evaluating handguns and that they are advised to check with Rod and Gun Clubs, post or base exchanges, or ship’s stores to ensure firearms purchased through such facilities meet importation requirements. Any questions concerning the importation of a specific firearm will be referred to the ATF.
 - c. Ensuring customers are provided information relative to state laws and locally published ordinances.
 - d. Complying with the shipping and packing requirements outlined in this regulation.
2. [Shippers of Firearms and Ammunition](#):
 - a. Will notify the TO at the port of entry where the firearm is detained that application for permit has been submitted to the ATF
 - b. Will furnish the TO at the port of entry the correct address to which the firearm will be shipped when released by the CBP and request onward movement of the firearm be arranged when documentation is complete
 - c. Are responsible for providing all proper documentation for the importation of POFs and ammunition.
3. [Direct Procurement Method \(DPM\)](#). When firearms are included in DPM shipments of personal property arriving at ports of entry without supporting border clearance documentation, the TO at the port of entry or the TSP entering the property into the CTUS will:

- a. Provide liaison with the CBP officials at the port of entry, including having firearms removed from the shipment while releasing the remainder of the personal property for shipment to its destination
 - b. Notify the destination TO and request that the required documentation from the owner be forwarded
 - c. Upon receipt of the approved ATF import permit from the owner, complete the process and provide ATF Form 6A, [Figure 503-1](#), to the CBP, pack and crate the firearm, and promptly forward it to the destination.
4. [International Through Government Bill of Lading \(ITGBL\)](#). When firearms are included in ITGBL shipments of personal property moving by commercial TSPs, the TSP is responsible for advising the nearest TO when firearms are detained by CBP. The TSP will then request assistance in securing release of the firearms for onward movement to the final destination.
5. [Disposition of Firearms Not Authorized Importation](#):
- a. Firearms and ammunition that are held by the owner or his/her agent in an area outside the CTUS and that are not authorized importation will be disposed of overseas IAW departmental regulations and the laws of the country concerned.
 - b. When an application to import a firearm or ammunition is disapproved and the item has already entered the CTUS, or when the CBP has detained unauthorized firearms or ammunition shipped to the CTUS, the customer will:
 - (1) At his/her own personal expense, make arrangements to return the firearm to the seller. The customer or customer's agent will arrange for the export of the firearm or ammunition under CBP supervision or for its return to the sender if the firearm was mailed to the customer; or
 - (2) Abandon the firearm to the USG IAW instructions provided by the CBP at the port at which the firearm is detained; or
 - (3) Submit the firearm to seizure and forfeiture as provided by law.
6. [Federal Excise Tax](#). The Federal Excise Tax imposed on the sale or use of all firearms and ammunition applies to firearms and ammunition acquired overseas and imported into the CTUS. If the customer is required to pay the Federal Excise Tax, the customer will file a TTB F Form 5300.26, [Federal Firearms and Ammunition Excise Tax Return](#), [Figure 503-5](#), on or before the last day of the first calendar month following the end of the quarter in which the firearms or ammunition were imported. Customers will contact the Alcohol and Tobacco Tax and Trade Bureau nearest to their place of residence for information.

U.S. Department of Justice
 Bureau of Alcohol, Tobacco, Firearms and Explosives

OMB No. 1140-0007 (03/31/2024)

**Release and Receipt of Imported Firearms,
 Ammunition and Defense Articles**

(See Instructions on Back)

Section I - Importation Information (Use a separate ATF Form 6A (5330.3C) to describe articles imported under each approved ATF Form 6 (5330.3A) permit. Also, use a separate form for each shipment under the same permit.)

1. Name and Address of Importer		2. Name and Address of Foreign Seller	
		3. Name and Address of Foreign Shipper	
4. Federal Firearms License No. and/or AECA No. (if any)		Expiration Date(s)	5. Country Where Manufactured (Required)
6. Import Permit No. (When importation authorized by permit) (Required)		7. Telephone No.	8. Gross Value of Shipment (in U.S. dollars)
9. Shipment of Firearms, Ammunition, and/or Defense Articles (For firearms, enter (SG)-Shotgun; (RI)-Rifle; (RE)-Revolver; (DD)-Destructive Device; (MG)-Machinegun; (SJ)-Silencer; Frame or Receiver. For ammunition, circle the appropriate type: Ball, Incendiary, Wadcutter, Shot, (AP)-Armor Piercing, or Tracer)			

	Name of Manufacturer a	Number and Kind of Packages b	Type c	Caliber Gauge or Size d	Quantity (Each type) e	Barrel Length f	Overall Length g	U.S. Munitions Import List Category h	Model i	Serial No. j
Firearms										
Defense Articles										
Ammunition			Ball Incendiary Wadcutter Shot AP Tracer							

Section II - Certification of Release From U.S. Customs and Border Protection

10. Port of Entry	11. Customs Entry or ID No.	12. Type of Entry <input type="checkbox"/> Consumption <input type="checkbox"/> Warehouse <input type="checkbox"/> Informal	13. Date Released
14. I certify that the above articles were authorized for importation by the Director, Bureau of Alcohol, Tobacco, Firearms and Explosives, and were released from the custody of the U.S. Customs and Border Protection or were authorized to be removed from a Customs bonded warehouse or foreign trade zone. Import Permit Number: _____			
15. Signature of Customs and Border Protection Official		16. Title	17. Date

Section III - Verification of Importation (completed by licensed and/or registered importers only)

18. I have examined the above shipment and found it to:

Contain the firearm(s), ammunition, and/or defense articles in the exact quantity and as described in Item 9 above, or

Contain the following discrepancies: _____

I declare, under the penalties provided by law, that this verification of importation is true, correct, and complete to the best of my knowledge and belief, and that each firearm is marked and can be identified as required by 27 CFR Part 478.

19. Signature of Importer	20. Title or Status (Individual, member of firm; if officer of corporation, give title)	21. Date
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ATF Form 6A (5330.3C)
 Revised March 2021

Figure 503-1. ATF Form 6A, Release and Receipt of Imported Firearms, Ammunition and Defense Articles

DEPARTMENT OF HOMELAND SECURITY U.S. Customs and Border Protection		OMB Control Number: 1651-0010 Expiration Date: 09/30/2022	
CERTIFICATE OF REGISTRATION		NO.	
19 CFR 10.8, 10.9, 10.88, 148.1, 148.8, 148.32, 148.37			
(NOTE: Number of copies to be submitted varies with type of transaction. Inquire at Port Director's office as to number of copies required.)			
VIA (Carrier)	B/L or INSURED NO.	DATE	
NAME, ADDRESS, AND ZIP CODE TO WHICH CERTIFIED FORM IS TO BE MAILED (If Applicable)	ARTICLES EXPORTED FOR:		
	<input type="checkbox"/> ALTERATION* <input type="checkbox"/> PROCESSING* <input type="checkbox"/> REPAIR* <input type="checkbox"/> OTHER, (specify) _____ <input type="checkbox"/> USE ABROAD <input type="checkbox"/> REPLACEMENT		
* NOTE: The cost or value of alterations, repairs, or processing abroad is subject to CBP duty.			
LIST ARTICLES EXPORTED			
Number Packages	Kind of Packages	Description	
SIGNATURE OF OWNER OR AGENT (Print or Type <i>and</i> Sign)		DATE	
The Above-Described Articles Were:			
EXAMINED		LADEN under my supervision	
DATE	PORT	DATE	PORT
SIGNATURE OF CBP OFFICER		SIGNATURE OF CBP OFFICER	
CERTIFICATE ON RETURN			
Duty-free entry is claimed for the described articles as having been exported without benefit of drawback and are returned unchanged except as noted: (use reverse if needed)			
SIGNATURE OF IMPORTER (Print or Type <i>and</i> Sign)			DATE
NOTE: Certifying officers shall draw lines through all unused spaces with ink or indelible pencil.			
Paperwork Reduction Act Notice: An agency may not conduct or sponsor an information collection and a person is not required to respond to this information unless it displays a current valid OMB control number and an expiration date. The control number for this collection is 1651-0010. The estimated average time to complete this application is 10 minutes. If you have any comments regarding the burden estimate you can write to U.S. Customs and Border Protection, Office of Regulations and Rulings, 799 9th Street, NW., Washington DC 20229.			

Figure 503-2. CBP Form 4455, Certificate of Registration

OMB CONTROL NUMBER: 1651-0010

 <p>DEPARTMENT OF HOMELAND SECURITY U.S. Customs and Border Protection</p> <p>CERTIFICATE OF REGISTRATION FOR PERSONAL EFFECTS TAKEN ABROAD 19 CFR 148.1</p>		
Number: _____		
Name of Owner (Last, First, MI): _____ _____	Address of Owner (Street, City, State, Zipcode) _____ _____ _____	
Description of Articles: _____ _____ _____		
I certify that the information shown hereon is true and correct to the best of my knowledge and belief.		Signature of Owner: _____
Port: _____	Date: _____	Signature of CBP Official: _____
▶ Certifying officer shall draw lines through all unused spaces with ink. ◀		
CBP Form 4457 (5/22)		Page 1 of 2

Paperwork Reduction Act Notice: The Paperwork Reduction Act requires that we advise you of the purpose of this form and how the information will be used. The form is provided for your use, strictly at your option, in lieu of or in addition to bills of sale, appraisals, and/or repair receipts to show the CBP officer proof of prior possession of the article(s) in the U.S. The completion of this form by you is strictly voluntary. U.S. Customs and Border Protection does not maintain copies of the completed forms.

Statement Required by 5 CFR 1320.21: The estimated average burden associated with this collection of information is 3 minutes per respondent or record keeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the U.S. Customs and Border Protection, Information Services Branch, Washington, DC 20229, and to the Office of Management and Budget, Paperwork Reduction Project (1651-0010), Washington, DC 20503.

INSTRUCTIONS

1. Complete the **Original** only.
2. **Prior to Departure**, present the described articles and the completed form to a CBP Officer for comparison and signing of the form.
3. The signed form is to be returned to the applicant and must be shown to CBP each time the registered article(s) are returned.
4. **This certificate is not transferable.**
5. **Note:** Foreign repairs or alterations to articles (whether or not the articles are registered with CBP) are dutiable. Such repairs or alterations must be declared to Customs when the articles reenter the United States, whether or not they were done free of charge.

CBP Form 4457 (5/22)

Page 2 of 2

Figure 503-3. CBP Form 4457, Certificate of Registration for Personal Effects Taken Abroad

APPLICATION FOR SHIPMENT AND/OR STORAGE OF PERSONAL PROPERTY <i>(Read Privacy Act Statement on back before completing form.)</i>		1. DATE PREPARED (DDMM/YYYY)	2. SHIPMENT NUMBER
3. NAME OF PREPARING OFFICE		4. TO (Responsible Origin Personal Property Shipping Office)	
		a. NAME	
5. DESTINATION PERSONAL PROPERTY SHIPPING OFFICE		b. ADDRESS (Street, Suite Number, City, State, ZIP Code)	
a. NAME			
b. TELEPHONE NUMBERS (Include Area Code)		c. TELEPHONE NUMBERS (Include Area Code)	
6. CUSTOMER INFORMATION			
a. NAME (Last, First, Middle Initial)		b. RANK/GRADE	c. AGENCY
d. EMAIL ADDRESS PRIMARY (Work)		e. EMAIL ADDRESS ALTERNATE (Personal)	
7. REQUEST ACTION BE TAKEN TO TRANSPORT OR STORE THE FOLLOWING HOUSEHOLD GOODS/UNACCOMPANIED BAGGAGE/ ITEMS AND/OR POUNDS OF PROFESSIONAL BOOKS, PAPERS AND EQUIPMENT (PBP&E) <i>(Enter quantity estimate)</i>			
a. AUTHORIZED WEIGHT	b. ESTIMATED WEIGHT	c. ESTIMATED MEMBER PBP&E	d. ESTIMATED MIL SPOUSE PBP&E
8. THIS SHIPMENT/STORAGE IS REQUIRED INCIDENT TO THE FOLLOWING ORDERS:			
a. TYPE ORDERS (X one) <input type="checkbox"/> PERMANENT <input type="checkbox"/> TEMPORARY		b. ISSUED BY	c. NEW DUTY ASSIGNMENT
d. DATE OF ORDERS (DDMM/YYYY)		e. ORDERS NUMBER	
9. PICKUP (ORIGIN) INFORMATION		10. DESTINATION INFORMATION	
a. ADDRESS (Street, Apartment Number, City, County, State, ZIP Code)		a. ADDRESS (Street, Apartment Number, City, County, State, ZIP Code)	
b. TELEPHONE NUMBERS (Duty/Home/Cel) (Include Area Code)		b. TELEPHONE NUMBERS (Duty/Home/Cel) (Include Area Code)	
c. AGENT DESIGNATED TO RELEASE PROPERTY/TELEPHONE NUMBER		c. AGENT DESIGNATED TO RECEIVE PROPERTY/TELEPHONE NUMBER	
11. EXTRA PICKUP INFORMATION (if applicable)		12. EXTRA DELIVERY INFORMATION (if applicable)	
a. ADDRESS (Street, Apartment Number, City, County, State, ZIP Code)		a. ADDRESS (Street, Apartment Number, City, County, State, ZIP Code)	
b. TELEPHONE NUMBERS (Duty/Home/Cel) (Include Area Code)		b. TELEPHONE NUMBERS (Duty/Home/Cel) (Include Area Code)	
c. AGENT DESIGNATED TO RELEASE PROPERTY/TELEPHONE NUMBER		c. AGENT DESIGNATED TO RECEIVE PROPERTY/TELEPHONE NUMBER	
13. INTRANSIT INFORMATION/PERMANENT MAILING ADDRESS		b. TELEPHONE NUMBERS (Duty/Home/Cel) (Include Area Code)	
a. ADDRESS (Street, Apartment Number, City, County, State, ZIP Code)		c. EMAIL ADDRESS (Other than Primary or Alternate)	
14. DESIRED DATES FOR (DDMM/YYYY)			
a. EARLIEST PICKUP	b. LATEST PICKUP	c. DESIRED PICKUP	d. EST SHPT ARRIVAL
15. DIRECT DELIVERY REQUESTED (X one) <input type="checkbox"/> YES <input type="checkbox"/> NO			
16. REMARKS			
17. CERTIFICATION OF SHIPMENT RESPONSIBILITIES/STORAGE CONDITIONS I certify that I have read and understand my shipping responsibilities and storage conditions printed on the back side of this form.			
a. SIGNATURE OF CUSTOMER		b. DATE SIGNED (DDMM/YYYY)	
18. CERTIFICATE IN LIEU OF SIGNATURE ON THIS FORM IS REQUIRED WHEN REGULATIONS SO AUTHORIZE. Personal property is baggage, household goods, and/or professional books, papers and equipment authorized to be shipped at government expense.			
a. REASON FOR NONAVAILABILITY OF SIGNATURE		b. CERTIFIED BY (Signature)	
		c. TITLE	

DD FORM 1299, MAR 2022

PREVIOUS EDITION MAY BE USED.

Reset

Figure 503-4. DD Form 1299, Application for Shipment and/or Storage of Personal Property

OMB No. 1513-0094



DEPARTMENT OF THE TREASURY
 ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

FEDERAL FIREARMS AND AMMUNITION QUARTERLY EXCISE TAX RETURN

(Please read the instructions before completing this form)
 (Send us the original – keep a copy for your records)

PART I - GENERAL			
1. Business name and location (number, street, city, state, and zip code)	3. Employer Identification Number (EIN)	4. Daytime telephone number	
	5. Form of payment (if any) <input type="checkbox"/> Check <input type="checkbox"/> Other (Specify) <input type="checkbox"/> EFT <input type="checkbox"/> Money Order	6. Type of return (Check all that apply) <input type="checkbox"/> Quarterly <input type="checkbox"/> Annual <input type="checkbox"/> One-time/Occasional <input type="checkbox"/> Final <input type="checkbox"/> Amended	
Note: Make your check or money order payable to the Alcohol & Tobacco Tax & Trade Bureau, and write your Employer Identification Number (EIN) on your check or money order. If you send a check, see the paper check conversion notice on page 2.			
<input type="checkbox"/> Address changed since last return was filed	7. Tax period (Enter the year and select only one quarterly period)		
2. E-mail address	Year <input type="text"/> <input type="checkbox"/> January 1 - March 31 <input type="checkbox"/> July 1 - September 30 <input type="checkbox"/> April 1 - June 30 <input type="checkbox"/> October 1 - December 31		
PART II – CALCULATION OF TAXES ON SALES OR USES DURING THIS TAX PERIOD (Please refer to the appropriate instructions before completing Items 8 – 22)			
Taxes Calculated for This Tax Period	Taxable Articles		
	Handguns (Pistols and Revolvers) (a)	Other Firearms (Rifles, Shotguns, Machine Guns, etc.) (b)	Ammunition (Shells and Cartridges) (c)
8. The sales price of all articles sold and/or put to a business use	\$	\$	\$
9. The sales price of all articles sold tax-exempt			
10. The sales price of all articles sold tax-free			
TTB Tax-free Registration Number: <input type="text"/>			
11. Taxable sales and uses (Item 8 minus Item 9 and Item 10)			
12. Eligible adjustments - included excise tax			
13. Eligible adjustments - non-taxable articles			
14. Eligible adjustments - other			
15. Adjusted taxable sales and uses (Item 11 minus Items 12, 13 and 14)			
Tax Rate	10%	11%	11%
16. Total tax (Multiply Item 15 by the Tax Rate above)	\$	\$	\$
PART III – CALCULATION OF TAX LIABILITY FOR THIS TAX PERIOD (Before making entries on Items 18 - 22, complete Schedules A and B on page 2 of this form)			
17. Total of Items 16(a) + 16(b) + 16(c)	\$		
18. Increasing adjustments from Item 27, Schedule A (Prior quarters adjustments)			
19. Gross tax (Item 17 plus Item 18)			
20. Decreasing adjustments from Item 34, Schedule B (Cannot exceed Item 19) (Prior quarters adjustments)			
21. Net tax due with this return (Item 19 minus Item 20. Cannot be less than zero)			
22. Amount paid with this return	\$		

TTB F 5300.26 (06/2017)

Previous editions are obsolete

Page 1 of 7

Figure 503-5. TTB F 5300.26, Federal Firearms and Ammunition Quarterly Excise Tax Return



SCHEDULE A — INCREASING ADJUSTMENTS <i>(See instructions)</i>			
Explanation of Increasing Adjustments (a)	Amount of Adjustments		
	Tax (b)	Interest (c)	Penalty (d)
23.	\$	\$	\$
24.			
25.			
26. Totals of Columns (b), (c), and (d)	\$	\$	\$
27. Total of Item 26, Columns (b), (c), and (d)			\$

SCHEDULE B — DECREASING ADJUSTMENTS <i>(See instructions)</i>			
Explanation: Select an allowable adjustment from the drop-down <i>(Provide details on row below.)</i> (a)	Amount of Adjustments		
	Tax (b)	Interest (c)	
28. <input type="text"/>	\$	\$	
29. <input type="text"/>			
30. <input type="text"/>			
31. <input type="text"/>			
32. <input type="checkbox"/> Yes <input type="checkbox"/> No Conditions to Allowance: In Compliance with 26 U.S.C. 6418(a)(1), I/We certify that I/we sold the article(s) at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained written consent from the buyer to make this/these claim(s)/adjustment(s). <i>(See Instructions)</i>			
33. Totals of Columns (b) and (c)	\$	\$	
34. Total of Item 33, Columns (b) and (c)			\$

CERTIFICATION

Under penalties of perjury, I declare that I have reported all transactions and tax liabilities required by law and regulations. I have examined this return *(including any attached explanations, statements, schedules, and forms)* and to the best of my knowledge and belief it is true, complete, and correct. If I took adjustment(s) in Schedule B, I have met all requirements of Title 26, United States Code and the applicable Federal regulations, Title 27, Code of Federal Regulations, Part 53.

35. Date	36. Signature <i>(Original Signature Only)</i>	37. Print Name and Title
<input type="text"/>	<input type="text"/>	<input type="text"/>

PAPER CHECK CONVERSION NOTICE TO CUSTOMERS MAKING PAYMENT BY CHECK

If you send us a check, it will be converted into an electronic funds transfer (EFT). This means we will copy your check and use the account information on it to electronically debit your account for the amount of the check. The debit from your account will usually occur within 24 hours, and will be shown on your regular account statement. You will not receive your original check back. We will destroy your original check, but we will keep the copy of it. If the EFT cannot be processed for technical reasons, you authorize us to process the copy in place of your original check. If the EFT cannot be completed because of insufficient funds, we may try to make the transfer up to 2 times.

PRIVACY ACT

A Privacy Act Statement required by 5 U.S.C. 552a(e)(3) stating our authority for soliciting and collecting the information from your check, and explaining the purposes and routine uses which will be made of your check information, is available at <http://www.ttb.gov/pdf/notice-of-system-records.pdf>, or call toll free at (877) 882-3277 to obtain a copy by mail. Furnishing the check information is voluntary, but a decision not to do so may require you to make payment by some other method.

Figure 503-5. TTB F 5300.26, Federal Firearms and Ammunition Quarterly Excise Tax Return (Cont'd)

US CUSTOMS AND BORDER PROTECTION (CBP) DECLARATION FOR PERSONAL PROPERTY SHIPMENTS		WARNING: Any false statement or willful omission herein subjects the shipment to seizure and forfeiture or any person involved to a penalty equal to its value as well as to criminal prosecution.		CBP DECLARATION NO. <i>(For Issuing Office Use)</i>																																																																																					
DATA REQUIRED BY THE PRIVACY ACT OF 1974																																																																																									
<p>AUTHORITY: 19 U.S.C. 1498. PRINCIPAL PURPOSE(S): To declare shipments of household goods, unaccompanied baggage, and privately owned vehicles for which free entry is claimed. Section A - Owner CBP declaration for type of shipment and reason for shipment. Section B - Overseas Port shipment data. ROUTINE USE(S): (1) Use of your Social Security Number is proof of identification that person processing through CBP is not an impostor and also assists in criminal prosecution if contraband or undeclared articles, for which CBP fees are due, are found in shipment. (2) Origin transportation officer retains a copy as proof that shipment has been properly processed. Copy will be destroyed when no longer required. DISCLOSURE: Voluntary; however, failure to provide your SSN and other requested personal information may cause delay in processing through CBP, pending positive identification.</p>																																																																																									
PART II - FIREARMS AND AMMUNITION																																																																																									
1. TO: <i>(Overseas POE/APOE)</i>			2. FROM: <i>(Transportation Officer)</i>																																																																																						
SECTION A - OWNER'S CBP DECLARATION <i>(Attach copy of orders)</i>																																																																																									
3. NAME <i>(Last, First, Middle Initial) (Print or type)</i>		4. GRADE		5. SOCIAL SECURITY NUMBER																																																																																					
6. UNIT ADDRESS OVERSEAS <i>(Include APO number)</i>			7. ADDRESS IN UNITED STATES <i>(Include ZIP Code)</i>																																																																																						
<p>8. I DECLARE THAT: (1) All items in this shipment to the United States consist only of privately owned firearms and ammunition for my personal use; (2) The shipment contains (a) No surplus military firearm except as indicated in 2 below (b) No prohibited firearm (c) The firearms are generally recognized as suitable for sporting purposes as determined by the Department of Treasury or as indicated in 2 below. I <input type="checkbox"/> have <input type="checkbox"/> have not been serving overseas under U.S. Government orders and am travelling under orders for (or to): <i>(X appropriate item below)</i></p> <p>a. TDY or PCS to the United States or enroute to another oversea duty station</p> <p>b. PCS to the United States from overseas.</p> <p>c. PCS from overseas to a restricted oversea area where firearms are prohibited and personal property is being returned to the US.</p> <p>d. PCS to the US from a permanent duty station abroad to a permanent duty station in the United States or for release from active duty.</p> <p>e. PCS from a combat area or a combat zone to the United States.</p> <p>f. TDY to the United States from overseas.</p>																																																																																									
COMPLETE DECLARATION BELOW																																																																																									
<p>9. DECLARATION CONCERNING IMPORTATION OF FIREARMS OR AMMUNITION PREVIOUSLY TAKEN OUT OF THE UNITED STATES Under penalty of perjury I hereby declare that my present address is _____ and that I departed from the United States <i>(including possessions thereof)</i> at <i>(Place of exit)</i> _____ on or about (YYYYMMDD) _____ and took with me as part of my personal property, the firearm(s) and ammunition which I previously possessed in the United States. Indicate as code "A" in description below.</p>																																																																																									
<p>10. FIREARMS OR AMMUNITION ACQUIRED DIRECTLY FROM A LICENSED US FIREARMS DEALER OR THROUGH AN AUTHORIZED ROD AND GUN CLUB OR THROUGH MILITARY EXCHANGE SERVICES SPECIFICALLY FOR THE MEMBER. Indicate as code "C" in description below. Evidence of such acquisitions will be attached.</p>																																																																																									
<p>11. FIREARMS OR AMMUNITION ACQUIRED OVERSEAS OTHER THAN AS INDICATED IN 10 ABOVE. An approved Import Permit (ATF Form 6) (Firearms) Part II and Release and Receipt of Imported Firearms (ATF Form 6A) (Firearms) should be attached if available. If not, indicate as code "D" in description below.</p>																																																																																									
<p>12. DESCRIPTION OF FIREARMS OR AMMUNITION <i>(List additional firearms/ammunition in Remarks, on back.)</i></p> <p>a. FIREARMS</p> <table border="1"> <thead> <tr> <th>ITEM</th> <th>CODE</th> <th>MANUFACTURER</th> <th>COUNTRY OF MANUFACTURE</th> <th>CALIBER SIZE OR GAUGE</th> <th>MODEL</th> <th>SERIAL NUMBER</th> </tr> </thead> <tbody> <tr><td>(1)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>(2)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>(3)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>(4)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>(5)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>(6)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p>b. AMMUNITION</p> <table border="1"> <thead> <tr> <th>ITEM</th> <th>CODE</th> <th>TYPE</th> <th>QUANTITY</th> <th>CALIBER</th> </tr> </thead> <tbody> <tr><td>(1)</td><td></td><td></td><td></td><td></td></tr> <tr><td>(2)</td><td></td><td></td><td></td><td></td></tr> <tr><td>(3)</td><td></td><td></td><td></td><td></td></tr> <tr><td>(4)</td><td></td><td></td><td></td><td></td></tr> <tr><td>(5)</td><td></td><td></td><td></td><td></td></tr> <tr><td>(6)</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>						ITEM	CODE	MANUFACTURER	COUNTRY OF MANUFACTURE	CALIBER SIZE OR GAUGE	MODEL	SERIAL NUMBER	(1)							(2)							(3)							(4)							(5)							(6)							ITEM	CODE	TYPE	QUANTITY	CALIBER	(1)					(2)					(3)					(4)					(5)					(6)				
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<p>13. THE STATEMENTS ABOVE ARE MADE WITH FULL KNOWLEDGE OF THE APPLICABLE PROVISIONS OF DOD REGULATION 4500.9-R PART V AND OVERSEAS INSTRUCTIONS.</p> <p>a. SIGNATURE OF OWNER</p> <p>b. DATE (YYYYMMDD)</p>																																																																																									

DD FORM 1252-1, FEB 2006

PREVIOUS EDITION IS OBSOLETE.

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Figure 503-6. DD Form 1252-1, US Customs and Border Protection (CBP) Declaration for Personal Property Shipments