



1991 VOLUME 1



FFL

newsletter

Federal Firearms Licensees Information Service provided by the Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms • Washington, D. C.

EXCISE TAX

On January 1, 1991, ATF assumed the responsibility for the collection and administration of firearms and ammunition excise taxes from the Internal Revenue Service (IRS). Excise taxpayers should now be submitting their deposit forms (ATF Forms 5300.27) and tax returns (ATF F 5300.26) to ATF. These forms were sent to all licensed manufacturers and importers with applicable instructions.

Since ATF has assumed this responsibility, we would like to address some of the basic issues and definitions concerning the firearms and ammunition excise tax. The excise tax on firearms and ammunition is imposed by the Internal Revenue Code, Title 26 U.S.C., not the Gun Control Act of 1968 in Title 18 U.S.C. As a result, there are important differences between the two sets of Federal laws.

1. What is a firearm for excise tax purposes?

Any portable weapons, such as rifles, carbines, machine guns, shotguns, pistols, revolvers or fowling pieces. The important factor in determining whether a weapon is a firearm is if it is capable of discharging a shot, bullet or other projectile by the action of an explosive. Parts and accessories of firearms are not taxable as a firearm. However, a kit containing all the component parts is considered a firearm. Portable weapons that use a matchlock, flintlock or percussion cap ignition system (e.g., black powder firearms) are considered firearms for

excise tax purposes. Depending upon their construction and use, hand-held signal devices that discharge flares or smoke puffs are not usually firearms. Any type of weapon that can use only compressed gas or air to discharge a projectile is not a firearm.

2. Under the excise tax law, what type of ammunition is considered taxable?

The law states that excise tax applies to shells and cartridges. The regulations define shells and cartridges to include any article consisting of projectile, explosive, and container that is designed, assembled, and ready for use without further manufacture in firearms. Devices such as signal pistols, rocket signals, and miniflares are not "firearms," since they are not sold as weapons. Thus, cartridges for such devices are not taxable, since they are not designed for use in "firearms."

The component parts of ammunition, such as bullets, primers, cartridge cases and powder, are not subject to the tax. However, if all the component parts for shells or cartridges are sold as a kit, the tax does apply.

3. Who is liable for the excise tax?

Normally, the manufacturer, importer or producer of the firearm, shells, or cartridges is liable for the tax. There are instances where the manufacturer, importer or producer is not responsible for the tax because such person is only nominally the

manufacturer, importer or producer. In such instances, the person for whom the articles (firearms, shells and cartridges) are produced or imported is liable for the tax.

A person supplies the materials, retains title to the materials and finished articles, and has an agreement with a factory to assemble an article. The person who owns the articles, not the factory, is considered to be the manufacturer.

Normally, the importer of record listed on Customs documents is considered to be the importer for tax purposes. There are exceptions. For example, if an individual purchases a firearm from a foreign vendor and has a licensed importer clear it through Customs for him, the purchaser is the importer for purposes of excise tax. The purchaser would generally be liable for tax on his sale or use of the firearm. However, the regulations provide that tax does not attach in cases where an individual incidentally imports a taxable article for his personal use or incidentally causes a taxable article to be imported for his personal use. The term "incidentally imports" refers to a combination of circumstances in which the importation is incidental or consequent to other primary purposes, or the return of an individual to the U.S. with his personal effects after residence abroad or on a trip overseas for some otherwise significant purpose.

Also, a person who receives the right to sell the taxable articles by operation of law can become responsible for excise taxes if tax has not been paid. Examples of such situations are through wills, bankruptcies, corporation reorganizations, and acquiring articles as a result of a loan default.

4. For excise tax purposes, who is a manufacturer and what is manufacturing?

A manufacturer includes any person who produces a taxable article from scrap, salvage, or junk material, or from new or raw material, by processing, manipulating, or changing the form of an article or by combining or assembling two or more articles. The terms "producer" and "manufacturer" have the same meaning for excise tax.

Generally, repair, replacement, and refinishing of articles are not considered manufacturing.

However, if new parts are added to the frame, receiver, or action, such alterations are usually considered to be manufacturing. On the whole, customizing firearms which produce a new and different type of firearm is manufacturing for excise tax purposes. Also, custom engraving or inlaying or other processing that enhance the value of a firearm is normally manufacturing.

The specifics involved for an alteration or customizing of firearm(s) must be examined on a case-by-case basis, to make an accurate determination of whether it constitutes manufacturing and a taxable event for excise tax purposes.

5. When does a manufacturer, importer or producer become liable for the tax?

In general, the tax liability on firearms, cartridges and shells is created when the manufacturer, importer or producer sells or uses an article.

An article sold by credit, barter or lease is still considered a sale and subject to the excise tax. A sale is defined in the regulations as an agreement whereby the seller transfers the property (that is, the title or substantial incidents of ownership) to the buyer for a consideration called the price, which may consist of money, services or other things.

The use of the firearms, cartridges and shells in the business operation of the manufacturer, importer or producer creates a tax liability. This also extends to the use by agents of the manufacturer, importer or producer. For example, a firearm would be considered used if a manufacturer arms a plant guard. Also, samples of articles given to sales personnel of the manufacturer, importer or producer are considered used.

6. Is an importer liable for excise tax on used firearms that have never been previously imported into the United States and were not manufactured in the United States?

Yes. Even though the firearms have been used outside the United States, the firearms are considered new for excise tax purposes. The firearms were never subject to excise tax. Special rules apply to firearms of U.S. manufacture that are reimported into the United States since they may have been subject to the excise tax.

7. Is there any special rate or exclusion for small manufacturers, importers or producers?

No. The Federal excise tax law imposes on the manufacturer, importer or producer a 10% tax rate on the sale of pistols and revolvers and an 11% tax rate on the sale of all other firearms, shells, and cartridges. A manufacturer who produces 100 firearms per year is liable for the excise tax as is the manufacturer who produces 35,000 firearms a year.

All manufacturers, importers and producers of firearms, shells and cartridges are required to make deposits of taxes and file returns. The only difference between the small and large taxpayers is the number of deposits of taxes required to be made. Refer to Subpart L of 27 CFR Part 53, Firearms and Ammunition Excise Tax regulations for specifics on when to make deposits and file returns.

8. Are ammunition reloaders subject to the excise tax?

Maybe. It depends upon how the ammunition reloader operates in reloading operations. An ammunition reloader is not liable for the tax under the following conditions:

- (1) The shells or cartridges are submitted by a customer, AND
- (2) The customer retains title to the shells and cartridges, AND
- (3) The identical shells or cartridges are returned to the same customer after reloading.

However, the customer may be liable for the tax if it is not used for the customer's personal use. It is the responsibility of the reloader to establish that the identical shells or cartridges are used. If the shells and cartridges of the customer are mixed with the shells and cartridges of other customers, then the ammunition reloader is considered a manufacturer and liable for the tax.

The FFL NEWSLETTER is published by the Bureau of Alcohol, Tobacco and Firearms, Firearms and Explosives Operations Branch, P.O. Box 50239, Washington, DC 20091. Published semiannually. Letters to the editor are encouraged.

Editor Robert Tranor

9. Are sales to Government agencies taxable?

State and local government agencies, the Department of Defense and the U.S. Coast Guard can make tax-free purchases of firearms and ammunition.

Under 27 CFR 53.131 and 53.135 State and local governments may purchase articles tax-free for the exclusive use of the State or local government. This exemption applies only to articles purchased for the exclusive use of the State or local government entity and would not extend to sales to, or articles purchased for resale to, individual employees of the government entities. Therefore, a police department cannot purchase firearms tax-free and then sell them to the individual officers as their official duty weapons. Such purchases by the police department would be subject to tax.

Manufacturers and/or importers making tax-free sales to State or local government entities must obtain either the registration number and the exempt purpose for which the article is being purchased (as required under 53.131) or an exemption certificate executed and signed by an officer or employee authorized by the State or local government to execute and sign such certifications (as required under 53.135) prior to making these sales. Tax-free sales made by a manufacturer and/or importer without the required documentation will be subject to assessment of tax, penalties and interest.

Sales to the Department of Defense or the U.S. Coast Guard are exempted under 27 CFR 53.62(b)(1) and (2)). Any manufacturer, producer or importer claiming an exemption allowed under these sections of the regulations must maintain the supporting evidence required under 27 CFR 53.62(b)(3).

ASSISTANCE: If you have technical questions concerning the excise tax on firearms, shells and cartridges, contacts are listed below.

STATES	CONTACT	
ME, NH, VT, MA, RI, CT, NY, NJ, PA, MD, DE, DC	Kathy Smith, Philadelphia, PA	215-597-2238
VA, NC, SC, TN, GA, AL, MS, FL, PR	Ann Kennedy, Atlanta, GA	404-679-5080

WV, KY, OH, IN, Wilma Busken, 513-684-3715
IL, WI, MN, SD, Cincinnati, OH
ND,

LA, AR, MO, IA, Area Supervisor, 504-589-2434
NE, WY, CO, NM, New Orleans, LA
TX, OK, Kansas City, MO, 816-426-2464
St. Louis, MO, 314-539-2551
Dallas, TX, 214-767-9461
Houston, TX, 713-220-2157
San Antonio, TX, 512-229-6168
Denver, CO, 303-844-5027

WA, MT, ID, OR, Robbie McGowan-Butler 415-744-7011
CA, NV, AZ, UT, San Francisco, CA
AL, HI

License Revocations

The following FFLs have been revoked. Therefore, no further business should be conducted with the individuals and/or corporations with the names and license numbers that appear below. If you have any doubt concerning the validity of a license, contact the Firearms and Explosives Licensing Center at 1-800-366-5423.

Gary Loan & Mercantile Co., Inc.
864 Broadway
Gary, IN 46402
FFL# 4-35-045-02-3K-03314

Thomas R. Williams, Jr.
The Gunnery Shop
4412 Winton Road
Cincinnati, Ohio 45232
FFL# 4-31-031-01-1D-13691

Joseph Alexander Concepcion
Ramon Cecepcion Jr.
Jerrold Albano Casas
DBA Firepower Unlimited
2809 Dowe Avenue
Union City, CA 94587
FFL# 9-94-001-01-1B-65512

R. J. Shumaker's, Inc.
G-3008 Miller Road
Flint, Michigan 48507
FFL# 4-38-025-01-0D21625

Multiple Sales Reports

ATF considers multiple sales reports (ATF F 3310.4) to be an excellent investigative tool. It is important that the forms be mailed to the correct address. Some firearms dealers have been sending multiple sales reports to the incorrect ATF office. Please send multiple sales reports to the nearest ATF District Office (Law Enforcement). Address your mail to: Bureau of Alcohol, Tobacco and Firearms

101 Marietta Street, #406
Atlanta, Georgia 30303

Bank of Louisville Bldg.
510 West Broadway, #807
Louisville, KY 40202

2121 Eighth Avenue North
Room 725, 2121 Building
Birmingham, AL 35203

8420 NW 52nd St., #120
Miami, FL 33166

Boston Federal Office Bldg.
10 Causeway St., #701
Boston, MA 02222-1081

Nashville Koger Center
215 Centerview Dr., #215
Brentwood, TN 37027

4530 Park Road, Suite 400
Charlotte, NC 28209

10001 Lake Forest Blvd.
Executive Plaza Bldg., #3309
New Orleans, LA 70127

1 South 450 Summit Ave., #250
Oak Brook Terrace, IL 60181

P.O. Box 3482
Church St. Station
New York, NY 10008

Plaza South One, #300
7251 Engle Rd.
Middleburg Heights, OH 44130

U.S. Customs House
2nd & Chestnut Sts. #504
Philadelphia, PA 19106

P.O. Box 50906
Dallas, TX 75250

231 W. Lafayette St., #533
Detroit, MI 48226

221 Main St., #1250
San Francisco, CA 94105

15355 Vantage Parkway West
Suite 210
Houston, TX 77032

915 2nd Ave., #806
Seattle, WA 98174

811 Grand Avenue, #106
Kansas City, MO 64106

100 South 4th Street, #550
St. Louis, MO 63102

P.O. Box 1991, Main Office
Los Angeles, CA 90053

316 N. Robert St., #156
St. Paul, MN 55101

7799 Leesburg Pike
Suite 802, South Tower
Falls Church, VA 22043

Crime Control Act of 1990

As a result of the Crime Control Act of 1990, several provisions of the Gun Control Act have been amended. All Federal firearms licensees should be aware of these amendments to prevent violation of the amended sections of law. The amendments became effective November 29, 1990.

Domestic assembly of nonimportable firearms. A new section 922(r), Title 18, U.S.C., makes it unlawful for any person to assemble from imported parts any semiautomatic rifle or any shotgun which is identical to any rifle or shotgun prohibited from importation under section 925(d)(3) as not being a sporting firearm. Exceptions are provided for the assembly by a licensed manufacturer for distribution to a governmental entity or for purposes of testing or experimentation as authorized by the Secretary of the Treasury. A willful violation would be punishable by imprisonment for a term not exceeding 5 years.

Stolen firearms and firearms with obliterated serial numbers. The commerce elements in 18 U.S.C. Section 922(j) and (k) (relating to stolen firearms and firearms with obliterated or altered serial numbers) have been amended to only require proof that the firearm at some prior time moved in interstate or foreign commerce.

Firearms licensing. 18 U.S.C. Section 923(d)(1)(B) has been amended to make it clear that persons under indictment are not eligible for licensing under the Gun Control Act.

Transferring firearms to nonresident. 18 U.S.C. section 922(a)(5) has been amended to prohibit a nonlicensee from transferring a firearm to a person who does not reside in the State in which the transferor resides. Thus, the amendment makes it clear that the prohibition applies to transfers to persons who have no State of residence, i.e., aliens who have not acquired a residence in the transferor's state of residence as provided by the definition of "state of residence" in the regulations, 27 CFR 178.11. ■

Repairs of NFA Weapons

The proper application for transferring an NFA weapon for repairs is ATF Form 5. Each Form 5 submitted to cover repairs of such a weapon should be accompanied by a brief description of the nature of the repair (e.g. replace firing pin, replace damaged barrel, reblue/refinish the firearm).

By furnishing this documentation, the registered owner and the transferee are assured that the transfer and possession of the weapon by the person making the repairs are in compliance with the law. Also, the documentation alerts the NFA Branch to physical changes in the configuration (barrel length, type of finish, etc.) of the firearm.

Applications which are not accompanied by the description of the required repairs will be returned, and the required information requested. ■

Discontinuance of Business - Chain Store Operations

Those licensees who are part of a "chain store" operation and discontinue business are to send their acquisition and disposition records to the Out-of-Business Record Center, not the closest chain store location which is still in operation.

Change or Correction of License

The national consolidation of all firearms and explosives licensing activities has been successfully completed. Therefore, all licensees should notify the Chief, Firearms & Explosives Licensing Center, not their Regional Director, of all changes to their FFLs. These amendments include correction of errors, change of address, change in trade name, change in control, and rights of succession by certain persons.

The address of the Firearms & Explosives Licensing Center is P.O. Box 2994, Atlanta, Georgia 30301-2994.

If you have any question relating to licensing matters, you may call the Licensing Center toll free at 1-800-366-5423. ■

Transfers of National Firearms Act Firearms

A question has been raised as to what constitutes the timely transfer of a National Firearms Act (NFA) firearm, such as a machinegun, after the application to transfer is approved by ATF.

The transferor must immediately complete the transfer of the firearm upon receipt of the approved application (ATF Forms 3, 4 or 5). Under the law, the approval of the application effects the registration of the firearm to the transferee. The NFA further provides that it shall be unlawful for a person to possess a firearm which is not registered to the possessor in the National Firearms Registration and Transfer Record. This offense is punishable, upon conviction, by a fine of not more than \$10,000 and/or imprisonment for not more than 10 years. In addition, the firearm unlawfully possessed is subject to seizure and forfeiture.

Based on these requirements of law, the transferor must be ready to physically transfer the firearm immediately upon receipt of the approved application on ATF Form 3, 4 or 5. Continued possession of the firearm may subject the possessor to the penalties described above and also may result in seizure and forfeiture of the firearm. Recently, over 150 NFA firearms were seized from a manufacturer where application to transfer these firearms had been approved, but the physical transfer of the firearms had not taken place.

Each transferor should be aware of his or her potential liability for failure to immediately complete the transfer of an NFA firearm pursuant to approved application. There is no reason why the transferor should not be ready to immediately transfer the firearm upon approval of the application, especially since the transferor has requested the transfer of the firearm by making the applica-

tion. For example, the non-completion of work on a firearm would not be a valid reason for not transferring the firearm. The application should not be filed until work on the firearm is complete.

If the firearm cannot be immediately transferred, the transferor should immediately return the approved application to ATF for cancellation, citing the reason for cancellation.

Please address any questions about this matter to the National Firearms Act Branch at (202) 343-0332. ■

Discontinuance of Operations as an NFA Dealer, Manufacturer, or Importer

If you are a Federal firearms licensee who has paid the special (occupational) tax as a dealer, manufacturer, or importer of National Firearms Act (NFA) firearms and intend to discontinue operations involving NFA firearms, you should be aware of certain requirements regarding the retention or disposition of the NFA firearms.

In general, the licensee may retain these firearms with the exception of the machineguns discussed below. However, any firearms with restrictions on their possession would retain the restrictions and any further transfers must be in compliance with the restrictions.

A sole proprietor would record any retained NFA firearms as a disposition to himself or herself in the "bound book" records. If the firearms are kept at the licensed premises, they should be identified as being "not for sale" as discussed in Industry Circular 72-30 (See page 77 of ATF Publication 5300.4, Federal Firearms Regulation).

For other business entities, such as partnerships or corporations, the NFA firearms could be retained as long as the business entity exists. For example, if a corporation, operating as a dealer in NFA firearms, decides to cease the NFA operations, but continue its federally licensed business with respect to other firearms, it may retain the NFA firearms as long as it exists as a

corporation. When the firearms are transferred upon the dissolution of the corporation (e.g., to its stockholders or officers), the firearms registered to a corporation do not automatically become registered to the officers or stockholders. The firearms must be properly transferred and registered to the transferees.

For any machineguns which were manufactured or imported on or after May 19, 1986, you are required to dispose of them prior to the expiration of your special tax status. The disposition must be made in accordance with the provisions of 27 CFR 179.105. If you are unable to meet the requirements of this section for the subsequent transfer, the firearm(s) must be abandoned, otherwise, you would be in violation of 18 U.S.C. section 922(o).

If you retain NFA firearms, you should be aware of possible consequences of possession when you are no longer a special taxpayer. For example, some State laws and local ordinances prohibit the possession of machineguns, but provide an

exemption for special taxpayers. Thus, a person could be in violation of State law or local ordinance if the special tax status expires. You should check with your local law enforcement authorities when discontinuing business operations.

Finally, please notify our Tax Processing Center in writing (the address is found on your special tax stamp) of the business discontinuance or by noting the discontinuance on your renewal return. If you are also discontinuing your Federal firearms license, contact the Firearms and Explosives Licensing Center at the address on the license and, if there is no successor to your business, ship your records to the ATF Firearms Out-of-Business Records Center, 3361F 75th Avenue, Landover, Maryland 20785.

If you have any question about discontinuing operations as an NFA dealer, manufacturer or importer, please contact your local ATF Compliance Operations office or the NFA Branch at (202) 343-0332. ■

Change in Business Structure as an NFA Dealer, Manufacturer or Importer

Certain changes in the business structure of a Federal firearms licensee who has paid special (occupational) tax to deal in, import or manufacture National Firearms Act (NFA) firearms will result, not only in the need for a new Federal firearms license, but also in liability for the special tax. The transfer of any registered NFA firearms may also be required and the firearms may have to be transferred on a taxpaid basis.

Should a licensee decide to change business structure, for example, from a sole proprietorship to a corporation, the licensee should be aware that a new entity would be created which is legally different from the entity under which licensed. As a result, before the new entity could conduct any business operations that would require a Federal firearms license, a new ATF Form 7 would have

to be submitted, approved, and a new license issued. The license issued to the old entity would not cover the new entity.

In addition, the special tax paid for the old entity would not cover the operations of the new entity. In the example cited above, the special tax paid for the sole proprietorship would not satisfy the liability for the corporation. The corporation would have to pay the appropriate special tax before commencing any operations involving NFA firearms.

Finally, because the sole proprietorship and the corporation are two different "persons" (or entities) under the law, any firearms transferred to the corporation must be transferred from the sole proprietorship to the corporation and registered to the corporation as required by the NFA.

For the transfers to be tax exempt, both parties must be firearms licensees and special taxpayers at the same time (for the same tax year). The transfer applications would be made on ATF Forms 3. If only one (or neither) party has paid the special tax, then any transfer to be made would be subject to the appropriate transfer tax. Liability for the special tax may also be incurred, depending on the circumstances of the transfer(s). See 27 CFR §§ 179.44 and 179.45.

Any restrictions on the possession of the firearms must also be considered, such as the restrictions imposed on the possession of machineguns by 18 U.S.C. section 922(o). The discontinued business entity could not retain these restricted machineguns and any transfer would be subject to the requirements of 27 CFR 179.105, which provides that a new entity must have evidence (letter, purchase order, etc.) showing a governmental interest in the particular firearm.

For the procedures for discontinuance of business, see the preceding article.

Since there are a number of other possible business structure changes that could possibly result in tax liability, require a new license, and the transfer of the registered firearms, we suggest that if you are contemplating any changes, you should contact your local ATF Compliance Operations office or the NFA Branch at (202) 343-0332. ■

Bureau Headquarters Move

ATF Bureau Headquarters has moved to the following address:

Bureau of Alcohol, Tobacco & Firearms
650 Massachusetts Avenue, N.W.
Washington, DC 20226

Firearms & Explosives Phone Numbers

Firearms & Explosives Division
(202) 535-6193
Firearms & Explosives Operations Branch
(202) 535-6024
Firearms & Explosives Imports Branch
(202) 535-6104
National Firearms Act Branch
(202) 343-0332
Firearms & Explosives Licensing Center
1-(800) 366-5423

Change of Address Santa Ana, CA - Office of Law Enforcement

The Santa Ana office of law enforcement has moved to a new location, the new mailing address is 200 West Santa Ana Blvd., Suite 550, Santa Ana, CA 92701. All correspondence from local FFL's should be addressed to this new location. ■

Compliance Inspection Program

Under the Gun Control Act of 1968 (GCA), as amended, 18 U.S.C. Section 923(g)(1)(B)(ii), ATF officers are authorized to conduct warrantless compliance inspections of Federal firearms licensees' records and inventories. In 1988, ATF implemented, as part of its compliance inspection program, a Forward Trace program. The program is designed to test and validate the records of and promote compliance by firearms licensees. It is also designed to insure that firearms are not being acquired by persons prohibited from receiving and possessing them.

In view of the limited ATF manpower available to deal with the large number (approximately 270,000) of firearms licensees, ATF must focus its compliance program in the most efficient and productive manner and cannot conduct compliance inspection of all licensees each year. Thus, ATF has used various methods over the years by which it has selected those licensees to be inspected. The Forward Trace Program is one of the current methods by which ATF determines what licensees are to be inspected. The Forward Trace Program focuses these limited resources on types of firearms which are frequently involved in drug trafficking and other violent crimes, and entails following the movements of these firearms through the distribution chain from importer or manufacturer to retail distribution to ensure accurate recordkeeping, as well as to ensure that lawful purchasers are acquiring them.

The compliance inspection program does not call for or permit the collection or recording of firearms purchasers' names for the purpose of maintaining any system of registration of firearms or firearms owners. Nor does the program result in ATF's Office of Compliance Operations maintaining any record of firearms purchasers retrievable by the name of, or an identifier associated with a purchaser. Only when circumstances warrant a criminal investigation of violations of the GCA would a file retrievable by the name of the suspect purchaser be created by ATF's Office of Law Enforcement. ■

FFL Lists

Current FFL lists are available on magnetic tape, labels or printouts. Prices quoted on request. For a copy of the order form and price list, write to:

Chief, Disclosure Branch
Bureau of Alcohol, Tobacco & Firearms
650 Massachusetts Avenue, N.W.
Washington, DC 20226
(202) 566-7118

FFL Advisory

ATF is advising all firearms dealers in the States of Minnesota, Wisconsin, North and South Dakota of a series of gun shop burglaries and attempted thefts that have occurred over the past several months. The object of the thefts have been handguns and the suspects are males in their late teens or early twenties.

The incidents have occurred in Blaine, Mn; Marshall, Mn; twice in Winona, Mn; Appleton, Wi; Eau Claire and LaCrosse, Wi. On the weekend of June 29, 1991, an attempted armed robbery of a gun shop in Andover, Mn resulted in the shooting of the building owner and the arrest of four Asian males. Recoveries of some of the stolen handguns have been made in Wausau, Wi., White Bear Lake, Mn, St. Paul, Mn and Forest Lake, Mn during shootings and attempted thefts of vehicles. Defendants in these recoveries are associated with Asian street gangs.

Any suspicious activity should be reported immediately to both local authorities and the nearest ATF Law Enforcement Office (St. Paul, Mn (612) 290-3459; Milwaukee, Wi (414) 297-3937; Fargo, North Dakota (701) 239-5176 or Sioux Falls, South Dakota (605) 336-6210). Information which can be obtained when noting suspicious activity can include tattoos, physical descriptions, clothing worn (including initials on jackets), names if possible and motor vehicle license plate numbers.

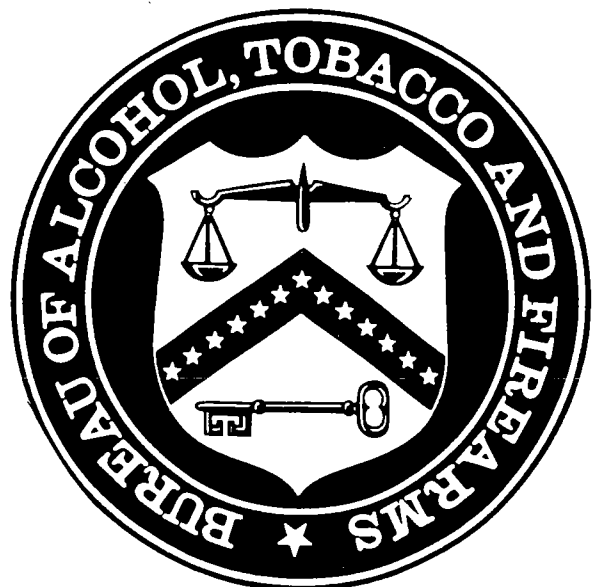
Any questions or comments can be directed to the Special Agent in Charge, ATF, St. Paul District Office, (612) 290-3092.

Nebraska, Kansas, Iowa and Missouri FFL's

You recently received a new Federal firearms license. If you will note, we have amended the regional code (the first number on your license) from 3 to 5. This is due to an ATF operational realignment of the four States; Nebraska, Kansas, Iowa and Missouri from the Midwest Region to the Southwest Region. There should be no other changes to your license. If you have any questions concerning your license, please call the Firearms and Explosives Licensing Center at 1-800-366-5423.

General questions should still be directed to the same Area Supervisor's office as in the past. All special requests (i.e., for variances), should now be sent to the Southwest Regional Director, at 1114 Commerce Street, 7th Floor, Dallas, Texas 75242, or call 1-214-767-2281. Please do not call 1-214-767-2212, this number was listed in error on the insert included with your amended license.

Please destroy your old license and any copies to assure that they do not fall into unauthorized hands. ■



GUN DEALER MURDERED

On Saturday, July 29, 1991, Richard Zeleznik, who owned and operated the Chagrin International Arms Company, located at 8313 E. Washington Street, Bainbridge Twp., Ohio, was shot and killed in his store during a robbery.

Police have determined that one black male entered the store and after shooting the owner, stole a number of guns including eleven fully automatic weapons. (See attached list.)

Also believed to be involved is a second male and a female. (Female possibly "cased" the store the Wednesday prior to the robbery.)

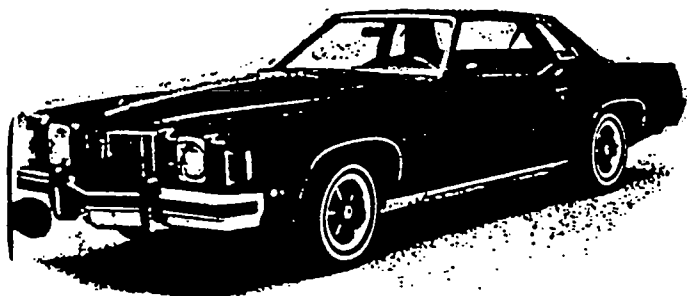
Suspects:

1. (Shooter) black male, dark skin, 5'9", 175-200 lbs., mid twenties short black hair, clean shaven.
2. Hispanic or light skinned black male at least 6'1" or 6'2", thin build, age 25-30, wearing shorts and a black t-shirt.
3. Black female, dark skin, very slim build, 5'7" to 5'8" tall, long arms, small breasted, mid twenties, unkempt appearance, (see composite below reportedly 90 percent likeness), scars possibly on arms. **Scars or marks of some type on right side/back and waist area (see artist's drawing depicting location of body scars and marks).**

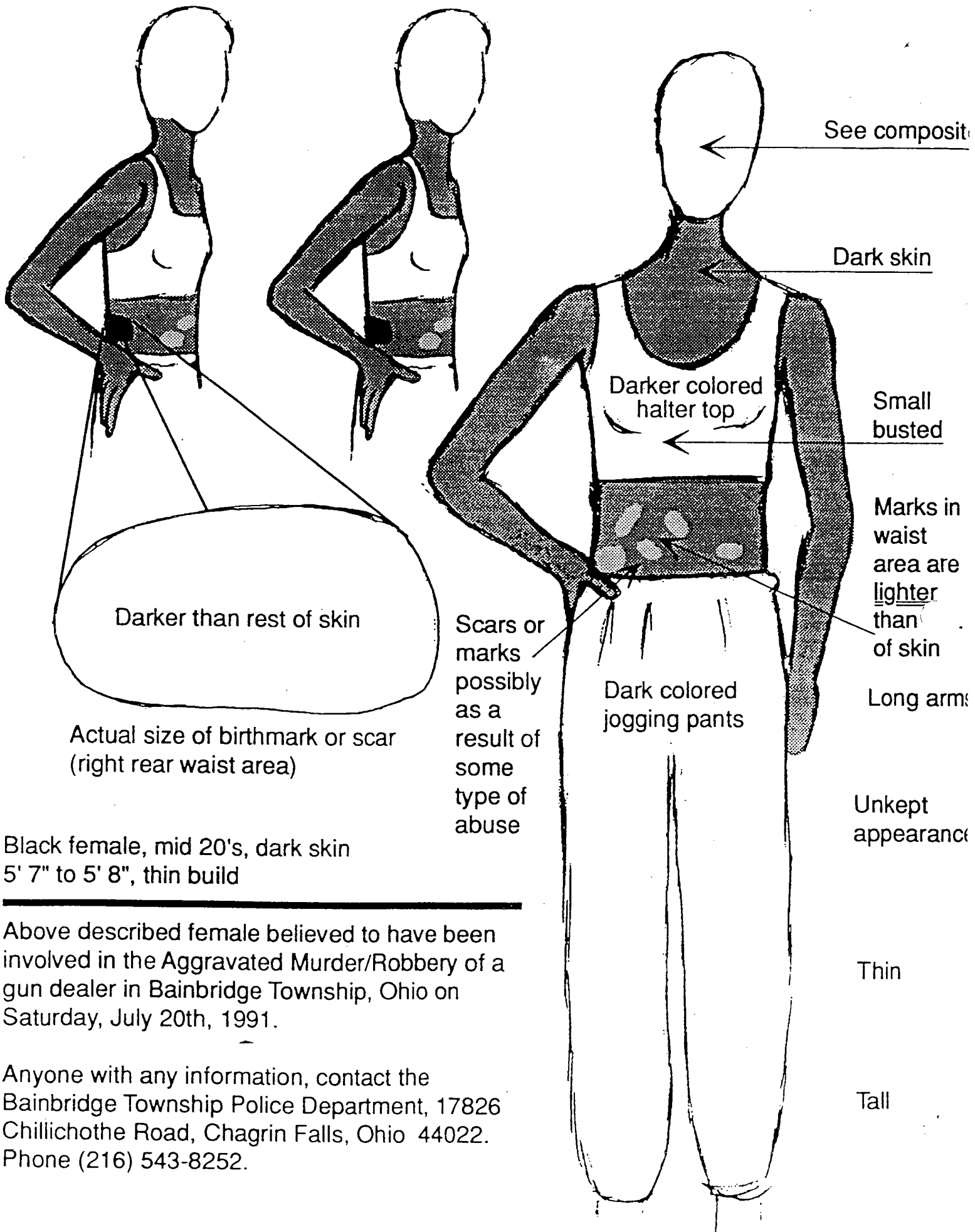
Vehicle involved is a 1975 Pontiac Grand Prix, black in color, good/clean condition with possibly mag wheels (see photo below).

A \$10,000 reward is being offered for information leading to the arrest and conviction of the person or persons responsible for the murder of Richard Zeleznik.

Anyone with information concerning this crime(s) or weapons stolen, should contact the Bainbridge Township Police Department, 17826 Chillicothe Road, Chagrin Falls, OH 44022. Telephone: (216) 543-8252. Fax number (216) 543-4797. Or you can contact the Bureau of Alcohol, Tobacco and Firearms, Cleveland Group II. Telephone: (216) 522-3786.



1975 PONTIAC GRAND PRIX



Black female, mid 20's, dark skin
5' 7" to 5' 8", thin build

Above described female believed to have been involved in the Aggravated Murder/Robbery of a gun dealer in Bainbridge Township, Ohio on Saturday, July 20th, 1991.

Anyone with any information, contact the Bainbridge Township Police Department, 17826 Chillicothe Road, Chagrin Falls, Ohio 44022. Phone (216) 543-8252.

FIREARMS TAKEN IN AN AGGRAVATED MURDER/BURGLARY IN BAINBRIDGE TWP, OH, ON 7-20-91

MAKE	MODEL	CALIBER	SERIAL #	ADDITIONAL
1. Military Armament Corp.	M-10	.45		Automatic Sub-Machine Gun 6"
2. Daniel S.W.D. Inc.	M-11 A1	.380		Automatic Machine Gun 5"
3. Military Armament Corp	M-10	9MM		Auto Sub-Machine Gun
4. Iver Johnson	M2 Carbine	.30		Auto Sub-Machine Gun 9 1/2"
5. Frankfurt Arsenal	XM-77	.223		Possible Silencer
6. Gilbert Equipment	US AS 12	12 gauge		Auto Shotgun
7. Norinco	AKM475	7.62X39MM		Auto Machine Gun 16 1/2"
8. Iver Johnson	Carbine	.30		Auto Machine Gun 18"
9. Heckler & Koch Inc	HK93	.223		Auto Machine Gun 16 1/2"
10. Zastava Yugoslavia	49/57	7.62MM		Auto Machine Gun 12"
11. Israel Military Industry	Mini Uzi	9MM		Auto Sub Machine Gun Pistol
12. Action Arms	Uzi	.45 ACP	UP52860	Pistol
13. Action Arms	Uzi	.45 ACP	002661	Rifle
14. Ruger	Super Blackhawk	.44 MAG	83-15605	Revolver
15. S&W	629	.44 MAG	AZL0759	Revolver
16. S&W	629	.44 MAG	BBD4698	Revolver
17. S&W	6904	9MM	AIP8279	Pistol
18. S&W	6904	9MM	TCP0617	Pistol
19. S&W	745	.45 ACP	TBF0417	Pistol
20. Steyr	Maadi Arm	7.62X39	S000317	Rifle
21. Walther	P-5	9MM	47598	Pistol
22. Browning	2000	20 GA	611RP07783	Shotgun
23. Browning	BPS Upland Special	12 GA	21074NM152	Shotgun/Pump
24. Browning	A-Bolt MED	243	68114PP2M7	Bolt Rifle
25. Steyr	Maadi Arm	7.62X39	003	Rifle
26. Weatherby	Orion III	12 GA	ER00795	O/U Shotgun
27. Winch	94	7 X 30	21093664	Rifle

Anyone with any information to the above firearms, please contact Bainbridge Twp. Police Dept., 17826 Chillicothe Rd., Chagrin Falls, OH 44022 Ph: 216-543-8252 FAX: 216-543-4797.