

ATT-Tactical™
 171 Eads Street, Unit-D
 West Babylon, NY 11704
 800-223-1204



RETAIL PRICE LIST

Machine services provided to the trade only

Barrel Threading

Stripped bolt action tapered & non-tapered barrels

(still attached to receiver)

Receiver/ action must be stripped of all parts including trigger group, scope, and scope mount base.

We do not remove & replace Silver Soldered Rifle Sights. Make and Model Limitations apply – Call for details

Description of service	Price
Barrel Threading of stripped barreled action Due to lathe size limitations, all barrels must be over 18.25" in length.	\$145.00
Add- Shorten barrel to 18.25"	\$60.00
Add- Crown barrel	\$7.00
Add- Strip and re-assemble action	\$40.00
Package Deal. Shorten and crown barrel; thread barrel; strip and re-assemble rifle	\$200.00

Stripped non-tapered barrels (Removed from receiver)

Description of service	Price
Barrel Threading of stripped barrel (any length) (all NFA Rules apply)	\$60.00
Add- Crown Barrel	\$7.00
Add- Shorten and crown barrel (any length)	\$30.00
Add- Remove barrel from upper receiver and reassemble	\$35.00
Package Deal. Remove barrel from upper receiver and reassemble, shorten and crown barrel, thread barrel. Does not include strip & reassembly	\$105.00

All other rifles require custom quote (ie... FAL, M1A, Mini 14, HK's, AK's etc...)
 Many of these rifles require extensive disassembly in order to allow them to be held in a lathe.

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Barrel Shortening

Stripped bolt action tapered barrels

(still attached to receiver)

Receiver/ action must be stripped of all parts including trigger group, scope, and scope mount base.

We do not remove & replace Silver Soldered Rifle Sights. Make and Model Limitations apply – Call for details

Description of service	Price
Barrel Shortened (Barrels can only be shortened to 18.25"+)	\$70.00
Add- Strip and reassemble action	\$40.00

Other stripped barrels

Description of service	Price
Due to the almost unlimited variables, other brands of rifles MUST be priced per job. Call for quote.	TBD

Chambering services (call to verify availability of chamber reamers)

Stripped non-tapered barrels

Description of service	Price
Precision Chambering (call to verify availability of chamber reamers)	\$140.00
Add- install barrel onto receiver. Torque down to specs. (Remington 700 and Savage 110 Only- call for other rifles).	\$25.00
Add- Shorten barrel length and crown muzzle	\$30.00
Add- Thread muzzle end of barrel	\$60.00
Add- Profile and thread barrel shank to fit to receiver. Headspace barrel to receiver (due to manufacturing differences/ tolerances, we require the bolt to be used with the rifle to headspace the action) (action must be stripped of ALL parts) (V threads only)	\$95.00
Package Deal Of all services above (Service does not include profiling of barrel) (Limitations apply)	\$315.00

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Other lathe services

Remington 700 Tactical Bolt Knob Installation

Description of service	Price
Turn Remington 700 bolt down to required diameter and thread for 5/16x24 threads	\$95.00
add- install ATT-TACTICAL® bolt knob- oversized aluminum	\$33.00

Other services

General gunsmithing

Description of service	Price
Enlarge #6-48 sight base mounting screws to #8-40	\$75.00
Remove stripped scope mount base screws and enlarge to #8-40	\$135.00
Supply and install Meprolight night sights on your firearm for AK-47	\$150.00
Supply and install Meprolight night sights on your firearm for AR-15	\$130.00
Supply and install Meprolight night sights on your firearm for shotguns	Call for pricing

Action Blueprinting-

We offer this service only to rifles with non-tapered barrels.
If the barrel cannot be removed from the receiver with a straight walled bushing,
then fabricating a custom bushing would be very cost prohibitive.
Please call for custom quote.

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AR-15 specific services

Description of service	Price
Barrel shortened (Limitations Apply)(all NFA Rules Apply)	\$50.00
Add- Strip AR-15 barrel from upper receiver	\$35.00
Add- Thread muzzle end of barrel	\$60.00
Add- Crown barrel	\$7.00
Pin lo-profile gas block	\$50.00
Dimple set-screw locations of lo-profile gas blocks	\$25.00
add- Disassembly and reassembly of barrel from upper receiver	\$35.00
Drill new gas port. This service is if you have a new barrel without a gas port but with a barrel extension installed. Please be sure of what gas port size you desire.	\$25.00
Open .223 chambers to 5.56mm NATO. <i>(Barrel must be stripped from receiver).</i> This service is unavailable on chrome lined/ nitride chambers	\$60.00
add- Disassembly and reassembly of barrel from upper receiver	\$35.00
Install and headspace barrel extension to AR-15 barrel (non chrome lined/ non nitrided chambers). For chrome lined/ nitrided chambers please call. (customer supplied extension)	\$60.00
Add- Drill gas port (Factory Diameter)	\$18.00
Add- Align extension indexing pin to pre-drilled gas port (non- chrome/ nitride barrels). For nitride or chrome lined barrels please call.	\$60.00
Diagnose & repair failure to fire, failure to extract, failure to chamber, locate suspected gas leakage, re-align front sight, or correctly install customer supplied accessories	TBD

Call for quotes on; removing welded on muzzle devices, removing a pinned on FSB or gas block on a barrel with a pinned on muzzle device, permanently attach a muzzle device and other AR-15 gunsmithing work

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AK specific services

Description of service	Price
<p>AK Build. Customer supplied parts kit, rivets, finished receiver, 9.22r compliant parts, and SAFE ACT compliant grip/stock (active LEO exempt).</p> <p>Price includes removal of threads on barrel. Outside diameter of threaded portion will be turned down to an outside diameter of .500".</p> <p>Price includes test firing.</p> <p>All parts must be in a de-milled condition.</p>	\$335.00
<p>Add- Fitting of under-folder stock to improperly mated receiver/ rear trunnion or undrilled receiver.</p> <p>This service applies if you have a Polish under folder receiver or with a Hungarian under-folding stock or if your receiver is not drilled for an under-folder stock</p>	\$85.00
<p>Add- Drill trunnion holes in an undrilled receiver/ fit a misaligned receiver to trunnion mating.</p>	\$50.00
<p>Add- De-mill parts kit.</p> <p>This service is to remove the rivets from a parts kit and to prep the parts to be installed</p>	\$140.00
<p>Add- Meprolight AK tritium sight package upgrade (front and rear sights)</p>	\$140.00
<p>Add- Heat treat and temper receiver to spec. This service applies to those who bought receivers from places like Centerfire Systems or Atlantic Firearms. Most receivers are hardened only around the trigger and hammer pin holes. The holes for the rivets and the rest of the receiver still remain soft.</p> <p>We will properly heat treat the entire receiver and temper it to proper specs</p>	\$70.00
<p>Fix a canted front sight.</p> <p>Sights will be properly aligned and the front sight's pin holes will be re-drilled to slightly oversize and re-pinned.</p>	\$100.00

Our builds are done using Rivets.
All parts are mated/ tuned to provide optimal function.
Headspace set to better than factory specs
We do not oversize rivet holes to facilitate a faster build

Please call for builds of other types of rifles.

There are many types of rifles we can build.
(FALs, M1A's, Galils, Garands, M1 carbines, VZ-58's etc...)

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You will sign out provided firearms and long guns to:

ATT / MGS

FFL 1-11-34902 Type 10 Manufacturer of Destructive Devices and Armor Piercing Ammunition

Special Occupation Taxpayer Class 2 (62)

NYS Dealer / Gunsmith / Manufacturer D/G/M 5343 NYSP #51-382

Legal: Please read ALL of the following

Internal Revenue Service

Revenue Ruling

TaxLinks.comSM

Rev. Rul. 64-202

1964-2 C.B. 431

IRS Headnote

A gunsmith who buys used military-type firearms and performs various operations thereon, resulting in the production of custom-type firearms which are considered new and different articles, is the 'manufacturer' of the custom-type firearms for purposes of the manufacturers excise tax. Accordingly, the gunsmith's sales of such firearms are subject to the tax imposed by section 4181 of the Internal Revenue Code of 1954.

Full Text Rev. Rul. 64-202

Advice has been requested whether liability for the manufacturers excise tax on firearms, imposed by section 4181 of the Internal Revenue Code of 1954, is incurred with respect to the sale of firearms produced under the circumstances set forth below.

A gunsmith buys used military-type firearms. He discards the stocks, sights, and trigger guards and uses only the barrels and actions in making custom-type firearms. The total process involved includes adding a custom-made stock, cutting down the barrel, bluing the barrel and action, altering and polishing the bolt, and replacing the trigger guard and sight. In some instances, telescopic sights are installed.

Section 4181 of the Code imposes a tax upon the sale by the manufacturer, producer, or importer of pistols, revolvers, and other firearms.

Section 316.4(a) of Regulations 46, made applicable to the 1954 Code by Treasury Decision 6091, C.B. 1954-2, 47, provides that the term 'manufacturer' includes a person who produces a taxable article from scrap, salvage, or junk material, as well as from new or raw material, (1) by processing, manipulating, or changing the form of an article, or (2) by combining or assembling two or more articles.

The total process performed by the gunsmith in the instant case constitutes a manufacturing process the result of which is the production of custom-type firearms different from the used firearms acquired by the gunsmith. Accordingly, the gunsmith is the 'manufacturer' of such firearms within the meaning of the regulations.

Therefore, it is held that the gunsmith's sales of the custom-type firearms are subject to the manufacturers excise tax imposed by section 4181 of the Code. See Revenue Ruling 58-586, C.B. 1958-2, 806, which relates to the excise tax consequences of the processing of firearms under various other circumstances.

ATT-Tactical Legal Note: We are not the seller of the 'enhanced' firearm, therefore it is the contracting dealer to collect and report the additional Federal Excise Tax on the increase in value of the firearm, enhanced by our service.

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Internal Revenue Service
Revenue Ruling
TaxLinks.comsm

Rev. Rul. 58-586
1958-2 C.B. 806

IRS Headnote

Where a person installs a telescopic sight on a complete new or used firearm, or cleans and blues a complete used firearm and replaces its sight and stock, his sales of such firearms are not subject to the manufacturers excise tax on firearms imposed by section 4181 of the Internal Revenue Code of 1954. However, where a person installs a sight and stock on a new or used barrel and action, which he owns or has sold to his customer, he is considered to have furnished material and manufactured a taxable firearm, the sale of which is subject to the tax.

Rev. Rul. 58-586

Advice has been requested concerning the liability for the manufacturers excise tax upon sales of firearms by A, an individual, in the situations described below.

Situation (1). A, purchases a complete new or used firearm, installs a telescopic sight thereon, and sells the firearm.

Situation (2). A, acquires title to a complete used firearm. He cleans and blues the firearm, replaces the sight and stock, and then sells the improved firearm.

Situation (3). A, assembles a firearm for a customer. The customer furnishes the barrel and action and A, furnishes all other components. The firearm is for the customer's personal use and not for sale by the customer.

Situation (4). A, purchases a new or used barrel and action, installs a sight and stock thereon, and then sells the complete firearm.

Situation (5). A, acquires title to a barrel and action and sells it to a customer. Then he furnishes and installs a sight and stock for the customer.

Section 4181 of the Internal Revenue Code of 1954 imposes a tax upon the sale by the manufacturer, producer, or importer of pistols, revolvers, firearms (other than pistols and revolvers), shells, and cartridges.

Section 316.4(a) of Regulations 46, made applicable to the 1954 Code by Treasury Decision 6091, C.B. 1954-2, 47, defines the term 'manufacturer' to include a person who produces a taxable article from scrap, salvage, or junk material, as well as from new or raw material, (1) by processing, manipulating, or changing the form of an article, or (2) by combining or assembling two or more articles.

Among the factors to be considered in determining whether a person incurs liability for the manufacturers excise tax, in situations such as those described above, are (1) whether that person has performed a process which is regarded as manufacturing and (2) whether that person owns the materials used in producing the article so that he controls the sale of the article.

In view of the foregoing, it is held that A, does not incur liability for the manufacturers excise tax in situations (1) and (2), since he has not performed an act of further manufacture. Moreover, in situation (3) A does not incur liability for the tax because there has been no sale of a firearm to the customer. On the other hand, it is held that A, incurs liability for the tax in situations (4) and (5), since he is considered to have sold a taxable firearm for which he furnished material upon which he performed an act of manufacture.

ATT-Tactical™ Legal Note: "customer" as used above does not include another "licensee" to whom which "services" are rendered by us. It is imperative that you know the difference between "gunsmithing" on inventory firearms, and taking in "gunsmithing" work from your customers.

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ATF Ruling:

18 U.S.C. 921(a): DEFINITIONS
18 U.S.C. 922(a)(1)(A): LICENSES REQUIRED
18 U.S.C. 923(a): LICENSES REQUIRED
18 U.S.C. 923(i): Identification of Firearms
27 CFR 478.11: DEFINITIONS
27 CFR 478.41(a): LICENSES REQUIRED
27 CFR 478.92: Identification of Firearms

Any person licensed as a dealer-gunsmith who repairs, modifies, embellishes, refurbishes, or installs parts in or on firearms (frames, receivers, or otherwise) for, or on behalf of a licensed importer or licensed manufacturer, is not required to be licensed as a manufacturer under the Gun Control Act, provided the firearms for which such services are rendered are: (1) not owned, in whole or in part, by the dealer-gunsmith; (2) returned by the dealer-gunsmith to the importer or manufacturer upon completion of the manufacturing processes, and not sold or distributed to any person outside the manufacturing process; and (3) already properly identified/marked by the importer or manufacturer in accordance with Federal law and regulations.

ATF Rul. 2010-10

The Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) has received inquiries from firearms industry members asking whether licensed dealer-gunsmiths who would be engaged in the business of repairing, modifying, embellishing, refurbishing, or installing parts in or on firearms for, or on behalf of a licensed importer or manufacturer are required to be licensed as manufacturers and abide by the requirements imposed on manufacturers. In recent years, licensed firearms importers and manufacturers have contracted certain firearms manufacturing activities on their behalf to specialized licensed firearms manufacturers. Such activities include applying special coatings and treatments to firearms (e.g., bluing, anodizing, powder-coating, plating, polishing, heat/chemical treating). This has caused confusion over which importers and manufacturers are required to identify/ mark firearms and maintain permanent records of importation or manufacture. For this reason, licensed importers and manufacturers have asked whether licensed dealer-gunsmiths, who are not required to mark firearms and keep production records, may engage in such manufacturing activities on their behalf.

The Gun Control Act of 1968 (GCA), Title 18, United States Code (U.S.C.), section 923(a), provides, in part, that no person shall engage in the business of importing, manufacturing, or dealing in firearms until he has filed an application with and received a license to do so from the Attorney General. A "firearm" is defined by 18 U.S.C. 921(a)(3) to include any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive, and the frame or receiver of any such weapon. The term "manufacturer" is defined by 18 U.S.C. 921(a)(10) as any person engaged in the business of manufacturing firearms or ammunition for purposes of sale or distribution. As applied to a manufacturer of firearms, the term "engaged in the business" is defined by 18 U.S.C. 921(a)(21) (A) and 27 CFR 478.11, as a "person who devotes time, attention, and labor to manufacturing firearms as a regular course of trade or business with the principal objective of livelihood and profit through the sale or distribution of the firearms manufactured." The term "dealer" is defined by 18 U.S.C. 921(a)(11)(B) and 27 CFR 478.11 to include "any person engaged in the business of repairing firearms or of making or fitting special barrels, stocks, or trigger mechanisms to firearms ..." (i.e., a gunsmith). As applied to a gunsmith, the term "engaged in the business" is defined by 18 U.S.C. 921(a)(21)(D) and 27 CFR 478.11 as a "person who devotes time, attention, and labor to engaging in such activity as a regular course of trade or business with the principal objective of livelihood and profit ..."

In Revenue Ruling 55-342 (C.B. 1955-1, 562), ATF's predecessor agency interpreted the meaning of the terms "manufacturer" and "dealer" for the purpose of firearms licensing under the Federal Firearms Act, the precursor statute to the GCA. It was determined that a licensed dealer could assemble firearms from component parts on an individual basis, but could not engage in the business of assembling firearms from component parts in quantity lots for purposes of sale or distribution without a manufacturer's license. Since then, ATF has similarly and consistently interpreted the term "manufacturer" under the GCA to mean any person who engages in the business of making firearms, by casting, assembly, alteration, or otherwise, for the purpose of sale or distribution. Such persons must have a manufacturer's license under the GCA, maintain permanent records of manufacture, and submit annual manufacturing reports. The Revenue Ruling did not address whether dealer-gunsmiths who engage in the business of repairing, modifying, embellishing,

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refurbishing, or installing parts in or on firearms for, or on behalf of an importer or manufacturer are engaged in the business of manufacturing firearms requiring a manufacturer's license.

Manufacturing

Because dealer-gunsmiths are not required to identify firearms manufactured, it is incumbent upon the importer or manufacturer, prior to shipping firearms to a dealer-gunsmith for gunsmithing services, to mark them with a serial number and other required information. With regard to frames and receivers shipped separately, section 478.92(a)(2) provides, in part, that the manufacturer or importer must mark all frames and receivers prior to shipment with all information required by section 478.92 (i.e., serial number, model (if designated), caliber/gauge, manufacturer's name, and place of origin). This will ensure that the frames and receivers can be traced by ATF in the event they are lost or stolen during the manufacturing process.

Held, any person licensed as a dealer-gunsmith who repairs, modifies, embellishes, refurbishes, or installs parts in or on firearms (frames, receivers, or otherwise) for, or on behalf of a licensed importer or licensed manufacturer, is not required to be licensed as a manufacturer under the Gun Control Act, provided the firearms for which such services are rendered are: (1) not owned, in whole or in part, by the dealer-gunsmith; (2) returned by the dealer-gunsmith to the importer or manufacturer upon completion of the manufacturing processes, and not sold or distributed to any person outside the manufacturing process; and (3) already properly identified/marked by the importer or manufacturer in accordance with Federal law and regulations. This ruling is limited to an interpretation of the requirements imposed upon importers, manufacturers, and dealer-gunsmiths under the Gun Control Act of 1968, and does not apply to persons making or manufacturing firearms subject to the National Firearms Act, 26 U.S.C. 5801 et. seq.

ATF's long-standing position is that any activities that result in the making of firearms for sale or distribution, to include installing parts in or on firearm frames and receivers, and processes that primarily enhance a firearm's durability, constitute firearms manufacturing that may require a manufacturer's license. In contrast, some activities are not firearms manufacturing processes, and do not require a manufacturer's license. For example, ATF Ruling 2009-1 (approved January 12, 2009) explained that performing a cosmetic process or activity, such as camouflaging or engraving, that primarily adds to or changes the appearance or decoration of a firearm is not manufacturing. Likewise, ATF Ruling 2009-2 (approved January 12, 2009) stated that installing "drop-in" replacement parts in or on existing, fully assembled firearms does not result in any alteration to the original firearms. Persons engaged in the business of these activities that do not constitute firearms manufacturing need only obtain a dealer's license. Although installing parts in or on firearms, and applying special coatings and treatments to firearms are manufacturing activities, the definition of "manufacturer" in 18 U.S.C. 921(a)(10) and 27 CFR 478.11 also requires that a person be "engaged in the business" before the manufacturer's license requirement of section 923(a) applies. Thus, a person who manufactures a firearm will require a manufacturer's license if he/she devotes time, attention, and labor to such manufacture as a regular course of trade or business with the principal objective of livelihood and profit through the sale or distribution of the firearms manufactured. If the person is performing such services only for a customer on firearms provided by that customer, and is not selling or distributing the firearms manufactured, the person would be a "dealer" as defined by 18 U.S.C. 921(a)(11)(B) and 27 CFR 478.11, requiring a dealer's license, assuming the person is "engaged in the business" as defined in 18 U.S.C. 921(a)(21)(D) and 27 CFR 478.11 (i.e., "gunsmithing").

Gunsmithing

A dealer is "engaged in the business" of gunsmithing, as defined in 18 U.S.C. 921(a)(21)(D) and 27 CFR 478.11, when he/she receives firearms (frames, receivers, or otherwise) provided by a customer for the purpose of repairing, modifying, embellishing, refurbishing, or installing parts in or on those firearms. Once the work is completed, the gunsmith returns the firearms, and charges the customer for labor and parts. As with an individual customer, a licensed dealer-gunsmith may receive firearms (properly identified with a serial number and other information required by 27 CFR 478.92) and conduct gunsmithing services for a customer who is a licensed importer or manufacturer. A dealer-gunsmith is not "engaged in the business" of manufacturing firearms because the firearms being produced are not owned by the dealer-gunsmith, and he/she does not sell or distribute the firearms manufactured. Once the work is completed, the dealer-gunsmith returns the firearms to the importer or manufacturer upon completion of the manufacturing processes, and does not sell or distribute them to any person outside the manufacturing process.

Under these circumstances, the licensed dealer-gunsmith is not "engaged in the business" of manufacturing firearms requiring a manufacturer's license. In contrast, a dealer-gunsmith may make or acquire his/her own firearms, and repair, modify, embellish, refurbish, or install parts in or on those firearms. If the dealer-gunsmith then sells or distributes those firearms for livelihood and profit, the dealer-gunsmith is engaged in his/her own business of manufacturing firearms. A person engaged in the business of manufacturing firearms for sale or distribution is required to be licensed as a manufacturer, identify/mark all firearms manufactured, maintain

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permanent records of manufacture, submit annual manufacturing reports, and pay any taxes imposed on firearm manufacturers. A licensed dealer-gunsmith who becomes licensed as a manufacturer must also segregate all firearms manufactured for that business separately from firearms for which gunsmithing services are being performed.

To facilitate inspection and ensure that ATF can determine that a licensed dealer-gunsmith is not engaged in the business of manufacturing firearms for his own sale or distribution without a manufacturer's license, licensees may take the following steps:

- (1) Maintain a copy of the current, active license of all contracted licensees;
- (2) maintain a copy of the contract and all instructions for gunsmithing services rendered;
- (3) maintain a copy of the invoices for gunsmithing services;
- (4) timely and accurately reflect all firearms acquisitions and dispositions consistent with the contract for gunsmithing services rendered; and
- (5) in the case of a licensed dealer-gunsmith, maintain required bound acquisition and disposition records for all gunsmithing activities separate from other dealer's records.

Unless licensees take these steps, ATF may presume that a particular dealer-gunsmith is engaged in his own business of manufacturing firearms for sale or distribution without a manufacturer's license, and take corrective administrative or other enforcement action.

Identification of Firearms

The GCA at 18 U.S.C. 923(i) provides, in part, that licensed manufacturers and importers must "identify" each firearm manufactured or imported by a serial number in the manner prescribed by regulation. Federal regulations at 27 CFR 478.92(a)(1) further require importers and manufacturers to identify each firearm by engraving, casting, stamping (impressing), or otherwise conspicuously placing the individual serial number and certain additional information - the model (if designated), caliber/gauge, manufacturer's name, and place of origin on the frame, receiver, or barrel - at a minimum depth. Section 478.92(a)(2) specifies that a "firearm frame or receiver that is not a component part of a complete weapon at the time it is sold, shipped, or otherwise disposed of ... must be identified as required by this section."

Because dealer-gunsmiths are not required to identify firearms manufactured, it is incumbent upon the importer or manufacturer, prior to shipping firearms to a dealer-gunsmith for gunsmithing services, to mark them with a serial number and other required information. With regard to frames and receivers shipped separately, section 478.92(a)(2) provides, in part, that the manufacturer or importer must mark all frames and receivers prior to shipment with all information required by section 478.92 (i.e., serial number, model (if designated), caliber/gauge, manufacturer's name, and place of origin). This will ensure that the frames and receivers can be traced by ATF in the event they are lost or stolen during the manufacturing process.

Held, any person licensed as a dealer-gunsmith who repairs, modifies, embellishes, refurbishes, or installs parts in or on firearms (frames, receivers, or otherwise) for, or on behalf of a licensed importer or licensed manufacturer, is not required to be licensed as a manufacturer under the Gun Control Act, provided the firearms for which such services are rendered are: (1) not owned, in whole or in part, by the dealer-gunsmith; (2) returned by the dealer-gunsmith to the importer or manufacturer upon completion of the manufacturing processes, and not sold or distributed to any person outside the manufacturing process; and (3) already properly identified/marked by the importer or manufacturer in accordance with Federal law and regulations.

This ruling is limited to an interpretation of the requirements imposed upon importers, manufacturers, and dealer-gunsmiths under the Gun Control Act of 1968, and does not apply to persons making or manufacturing firearms subject to the National Firearms Act, 26 U.S.C. 5801
t. seq.

Revenue Ruling 55-342, C.B. 1955-1, 562, is hereby clarified. To the extent this ruling may be inconsistent with any prior letter rulings, they are hereby superseded.

Date approved: December 27, 2010
Kenneth E. Melson
Acting Director

ATT-Tactical™ Legal Note: In either case, we are a licensed manufacturer for all firearm types, including NFA

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New York State Penal Law
§ 265.20 Exemptions.

a. Sections 265.01, 265.02, 265.03, 265.04, 265.05, 265.10, 265.11, 265.12, 265.13, 265.15 and 270.05 shall not apply to:

1. Possession of any of the weapons, instruments, appliances or substances specified in sections 265.01, 265.02, 265.03, 265.04, 265.05 and 270.05 by the following:

8. The manufacturer of machine-guns, firearm silencers, assault weapons, large capacity ammunition feeding devices, disguised guns, pilum ballistic knives, switchblade or gravity knives, billies or blackjacks as merchandise, or as a transferee recipient of the same for repair, lawful distribution or research and development, and the disposal and shipment thereof direct to a regularly constituted or appointed state or municipal police department, sheriff, policeman or other peace officer, or to a state prison, penitentiary, workhouse, county jail or other institution for the detention of persons convicted or accused of crime or held as witnesses in criminal cases, or to the military service of this state or of the United States; or for the repair and return of the same to the lawful possessor or for research and development.

10. Engaging in the business of gunsmith or dealer in firearms by a person to whom a valid license therefor has been issued pursuant to section 400.00.

16. The terms "rifle," "shotgun," "pistol," "revolver," and "firearm" as used in paragraphs three, four, five, seven, seven-a, seven-b, nine, nine-a, **ten**, twelve, thirteen and thirteen-a, of this subdivision shall not include a disguised gun or an assault weapon.

ATT-Tactical™ Legal Note:

§ 265.20(16) supersedes subsection 10 with regard to possession of a NYS defined "Assault Weapon". Subsection 8 identifies the only entities under NYS Penal Law definitions who MAY possess so-called 'Assault Weapons' as well as who MAY deliver to an individual Law Enforcement Officer. Be very careful with this. Under Section §400(12-a) it appears that the addition of a NYS 'Gunsmith's License is also required to qualify as the 'Manufacturer' as detailed in §265.20(8). Subsection 16 appears to be in conflict with subsection 10. Know the law and be prepared for confusion and potential conflict with Authorities. The Penal Law does not appear to identify an FFL as a 'Manufacturer' alone, as a condition for recognition as a NYS 'Manufacturer'. Based on §400(12-a) it appears that NYS exercises the ability to 'identify' and 'license' who or what is a firearms 'manufacturer'.

We also possess a NYS Firearms 'Manufacturer's License' so we meet the qualifications called for under subsection 8.

§ 400.00 Licenses to carry, possess, repair and dispose of firearms.

12-a. State police regulations applicable to licensed gunsmiths engaged in the business of assembling or manufacturing firearms. The superintendent of state police is hereby authorized to issue such rules and regulations as he deems reasonably necessary to prevent the manufacture and assembly of unsafe firearms in the state. Such rules and regulations shall establish safety standards in regard to the manufacture and assembly of firearms in the state, including specifications as to materials and parts used, the proper storage and shipment of firearms, and minimum standards of quality control. Regulations issued by the state police pursuant to this subdivision shall apply to any person licensed as a gunsmith under this section engaged in the business of manufacturing or assembling firearms, and any violation thereof shall subject the licensee to revocation of license pursuant to subdivision eleven of this section.