



BearArms.com

Quality Firearms & Accessories

"Our goal is to offer you the best products, service, and knowledge at the lowest possible price"

15220 SE 272ND Suite B * Kent, WA 98042 * Phone: 253-630-8053 * Fax: 253-639-7030 * Email: bai@beararms.com

FIREARMS TRANSFER FORM

We will only "Ship Firearms To" or "Receive Firearms From" "Valid FFL Holder's"

Transfer Fee: \$40.00 1st / 5% Off 2nd / 10% Off 3rd / 15% Off 4 or More

Warranty/Repair Transfers: \$20.00 Per Gun / Minimum S&H: \$25.00 Includes Packaging

We will NOT receive NEW guns we have in stock or guns purchased from Bud's Guns or J&G Sales

WASHINGTON STATE REQUIRES THAT WE COLLECT SALES TAX ON THE PURCHASE PRICE AND/OR THE FAIR MARKET VALUE ON ALL INBOUND FIREARM TRANSFER "PER RCW 82.12.040" (COPY OF INVOICE REQUIRE) "Sales Tax paid by MasterCard or Visa will incur a 5% Convenience Fee"

Date: _____

INDIVIDUAL WITH FIREARM (If Same as FFL Dealer Leave Blank)

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIPCODE: _____

PHONE: _____ EMAIL: _____

SHIPPING or RECEIVING FFL DEALER (This is "NOT" Bear Arms Inc)

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIPCODE: _____

PHONE: _____ FAX: _____

EMAIL: _____ 1st Three - Last Five of FFL # ____ - ____ - _____

INDIVIDUAL TO TRANSFER FIREARM TO

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIPCODE: _____

PHONE: _____ EMAIL: _____

PLEASE ENTER MAKE, MODEL, TYPE OF ACTION, CALIBER, LENGTH of BARREL, & SERIAL NUMBER BELOW

SHIPPING WEIGHT _____	<u>FOR BEAR ARMS INC/BEARARMS.COM USE</u> FFL # 9-91-38046	FILE WITH OR IN LIEU OF 4473
SHIPPED BY _____	SHIP DATE _____	LOG # _____
TRACKING # _____	SHIPPING COST _____	

Interstate transfers of firearms

Washington residents sometimes purchase firearms from out-of-state persons. Because of state and federal laws, a firearm purchased by a Washington resident must be sent from the out-of state person to a federally licensed gun store located in Washington State.

Once the Washington gun dealer has conducted the required background checks the dealer will transfer the firearm to the Washington resident.

The following information provides instructions for the taxability of such transfers.

Is the transfer of a firearm subject to sales tax?

In an interstate transfer of firearms the Washington gun dealer is required to collect retail sales tax from the Washington resident on the purchase price of the firearm. The retail sales tax is collected from the Washington customer at the time the customer takes possession of the firearm. Sales tax is collected on the total selling price, including freight and/or delivery charges and other amounts added, such as an amount for insurance coverage.

If the selling price is not evident, it is up to the gun dealer to obtain this price by either requiring the purchaser to show the purchase price or to obtain that information from the out-of-state dealer. If, for whatever reason, the dealer is still unable to obtain the original purchase price, [RCW 82.08.010](#) provides that the fair market value shall be used. It is the responsibility of the Washington gun dealer to determine the price in order to report and pay the sales tax due.

If the firearm is obtained by gift, the instate dealer is obligated to collect use tax on the fair market value of the firearm, unless the receiving person can document that the prior owner had paid retail sales or use tax on the firearm. [RCW 82.12.020\(3\)](#).

However, sales tax does not apply on the service charge for processing the required Federal and State forms and contacting the National Instant Criminal Background Check System (NICS) when the fee is stated separately from the selling price of the firearm and freight and/or delivery charges, insurance, etc.

How are these transactions reported on the Excise Tax Return?

When completing the Excise Tax Return the gross selling price of the firearm is reported under the *retailing* business and occupation (B&O) tax classification and the *retail sales tax* lines. The dealer is allowed a deduction under the retailing B&O tax classification for "consignment sales."

On a gifted firearm, the instate dealer is to report the transaction under the use tax section of the tax return. B&O tax is not due in this case.

The fee received (when separately stated on the purchase invoice) for the transfer service is reported under the *service and other activities* B&O tax classification. Sales tax is not collected on this transaction.

Applicable law

[RCW 82.12.040\(1\)](#) states:

Every person who maintains in this state a place of business or a stock of goods, or engages in business activities within this state, shall obtain from the department a certificate of registration, and shall, at the time of making sales of tangible personal property, extended warranties, or sales of any service defined as a retail sale in [RCW 82.04.050 \(2\)\(a\) or \(3\)\(a\)](#), or making transfers of either possession or title, or both, of tangible personal property for use in this state, collect from the purchasers or transferees the tax imposed under this chapter. The tax to be collected under this section shall be in an amount equal to the purchase price multiplied by the rate in effect for the retail sales tax under [RCW 82.08.020](#). (Emphasis added).