

# The PhilateliKid

**The newsletter for Stamp Collecting Clubs for Kids (SCCFK)**

**Collect Stamps (The Most Educational Hobby)**

[www.stampcollectingclubsforkids.org](http://www.stampcollectingclubsforkids.org)

October 1, 2023

In the May 2022 issue of *The PhilateliKid*, we began brief descriptions of various “Back of the Book” (“BOB”) listings in the Scott Catalogues. In subsequent issues we looked at stamps which begin with the letter “B,” “C,” “CE,” “CL,” “CM,” “CB,” “CO,” “E,” “D,” “F,” “FA,” “J,” “K,” “L,” “LO,” “O,” “PR,” “PN,” “PS,” “WS,” “BK,” “Q,” “JQ,” “QE,” “CVP,” “WX,” “QI,” “#X,” “REA,” and “RV.” This month we will look at “RY.”

## Stamps Beginning with the prefix “RY”

Stamps in the Scott Catalogue with the prefix “RY” are Firearms Transfer Tax stamps. This tax is a federal



revenue collected from licensed gun shop owners and licensed gun dealers when they transfer a gun across state lines by sale, gift, or loan. The National Firearms Act tax went into effect in 1934. It imposed a tax of \$200.00 on the transfer of certain firearms. The Scott Catalogue identifies only 13 different Firearms Transfer Tax stamps. All have a Scott Catalogue value in excess of \$75.00 except the two shown here, Scott RY3 (\$1 green) and Scott RY5 (\$5 red.)



## What Is an FFL Transfer?

“FFL” is an acronym for [Federal Firearms License](#). In the US, you must obtain a Federal Firearms License to legally sell, import, or manufacture firearms within your business operations. However, the term “FFL” also commonly refers to a holder of a Federal Firearms License. In the latter case, “FFL” is an acronym for Federal Firearms Licensee. Often used interchangeably, “FFL” refers to either the license itself or the holder of the license. Federal Firearms License transfers require a licensee to turn over the possession of a firearm to another licensee before it may then go to a customer or non-licensee. Therefore, the term “FFL transfer” specifically refers to a firearms sale through a licensed dealer.

The tax on transferring a submachinegun is \$200.00. (See Page 2) This ATF (Alcohol, Tobacco, and Firearms) Form 4 was used on January 26, 2001 to transfer a Smith & Wesson 9mm submachinegun, Model 6, serial number U877. Note that the serial number of the gun is hand-written at the top of the stamp. An enlargement of the stamp is overlaid so that you can see the details.

- W 03102

SC

DEPARTMENT OF THE TREASURY — BUREAU OF ALCOHOL, TOBACCO AND FIREARMS  
**APPLICATION FOR TAX PAID TRANSFER AND REGISTRATION OF FIREARM**

2a. TRANSFEREE'S NAME AND ADDRESS (If transferee is a Special (Occupational) Taxpayer who is acquiring firearm for personal use, rather than as part of his business inventory, show personal name below and check here: )  
 Scott P. McEvoy, / Stamford Numismatics  
 930 High Ridge Road Lower Level  
 Stamford, CT 06905

2b. TRADE NAME (See instruction 2e) Stamford Numismatics

2c. COUNTY Fairfield

3a. TRANSFEROR'S NAME AND MAILING ADDRESS (If the firearm is registered under your trade name, enter your trade name. EXECUTORS: See instruction 2f.)  
 Charles Scott Willoughby  
 11764 Pamela Drive  
 Baton Rouge, LA 70815

3b. NUMBER, STREET, CITY, STATE AND ZIP CODE IF DIFFERENT FROM ITEM 3a.  
 Old Address Was:  
 LA. 30 & LA. 74, Northwest Corner  
 St. Gabriel, LA 70776

3c. IF APPLICABLE: DECEDENT'S NAME, ADDRESS, AND DATE OF DEATH

The above-named and undersigned transferor hereby makes application as required by Section 5812 of the National Firearms Act to transfer and register the firearm described below to the transferee.

4. DESCRIPTION OF FIREARM (Complete items a through h)

a. NAME AND ADDRESS OF MANUFACTURER AND/OR IMPORTER OF FIREARM Smith & Wesson 2100 Roosevelt Avenue Springfield, MA	b. TYPE OF FIREARM (Short-barreled rifle, machine gun, destructive device, any other weapon, etc.)	c. CALIBER, GAUGE OR SIZE (Specify)	d. MODEL
	Submachinegun	9mm	76
e. LENGTH (Inches)		f. OF BARREL: 8"	g. SERIAL NUMBER
		20"	U877

h. ADDITIONAL DESCRIPTION OR DATA APPEARING ON FIREARM (Attach additional sheet if necessary)  
 This Weapon is "Full-Auto":

5. TRANSFEREE'S FEDERAL FIREARMS LICENSE (If any) (Give complete 15-digit number)

First 6 digits	2 digits	2 digits	5 digits
6-06-001	07	1K	34642

6. TRANSFEREE'S SPECIAL (OCCUPATIONAL) TAX STATUS

a. ATF IDENTIFICATION NUMBER	b. CLASS
EIN #06-1161329	II

7. TRANSFEROR'S FEDERAL FIREARMS LICENSE (If any) (Give complete 15-digit number)

First 6 digits	2 digits	2 digits	5 digits
was5-72-024	01	1M	08552

8. TRANSFEROR'S SPECIAL (OCCUPATIONAL) TAX STATUS

a. ATF IDENTIFICATION NUMBER	b. CLASS
was EIN #72-0809170	

UNDER PENALTIES OF PERJURY, I DECLARE that I have examined this application, and to the best of my knowledge and belief it is true, correct and complete, and that the transfer of the described firearm to the transferee and receipt and possession of it by the transferee are not prohibited by the provisions of Chapter 44, Title 18, United States Code; Chapter 53, Title 26, United States Code; or Title VII of the Omnibus Crime Control and Safe Streets Act, as amended; or any provisions of State or local law.

9. SIGNATURE OF TRANSFEROR (Or authorized official)  
*Charles S. Willoughby*

10. NAME AND TITLE OF AUTHORIZED OFFICIAL (Print or type)  
 Charles S. Willoughby, Owner

11. DATE  
 01/26/2001

THE SPACE BELOW IS FOR THE USE OF THE BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

BY AUTHORITY OF THE DIRECTOR, THIS APPLICATION HAS BEEN EXAMINED, AND THE TRANSFER AND REGISTRATION OF THE FIREARM DESCRIBED HEREIN AND THE INTERSTATE MOVEMENT OF THAT FIREARM, WHEN APPLICABLE, TO THE TRANSFEREE ARE:

STAMP NUMBER \$200.00

APPROVED (With the following conditions, if any)  
*23*

DISAPPROVED (For the following reasons)

SIGNATURE OF DIRECTOR, BUREAU OF ALCOHOL, TOBACCO AND FIREARMS  
*Mary Carroll*

DATE  
 MAR 08 2001



Scott RY8 - this is in color - the stamp is dark blue. The serial number of the gun is U877, which is hand written at the top of the stamp. For some unknown reason the amount of the tax, \$200.00, is written in the box at lower right marked "Stamp Number." The signature of the Director, at bottom, appears very high, making one wonder if the signature is a hand stamp.

Stamp Collecting Clubs for Kids is a 501(c)(3) organization. Donations are greatly appreciated and if \$10 or more you will be sent a written receipt. You also can donate via PayPal on our website [www.stampcollectingclubsforkids.org](http://www.stampcollectingclubsforkids.org) or [www.yummystampcollecting.org](http://www.yummystampcollecting.org) which redirects you to the same website.