



TRUSTS & ESTATES

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By **C. Dennis Brislawn, Jr.**

An Accidental Felony

A gun trust can help protect your client

The possession of firearms by civilians in the United States has long been a controversial subject. The Second Amendment was adopted to protect such possession and ownership, although what some feel to be clear language remains subject to spirited debate. Recent tragic events underscore the importance of maintaining a dialogue about the responsible, accountable and safe possession and transfer of firearms in our country.

Guns are common possessions and have been so throughout U.S. history. In 2002, James Lindgren and Justin L. Heather in their *William and Mary Law Review* article, “Counting Guns in Early America,”¹ wrote that in their study of probate databases in Colonial America, guns were found in the majority of male estates and in many female estates. They went on to report that: “household gun ownership in early America was more wide spread than today in a much poorer world.” According to some sources, gun ownership is growing in the United States, and it’s currently at an all-time high.² Some other sources contend that gun ownership is actually falling.³

If gun ownership is indeed on the rise, it’s likely due to a variety of factors. First, the population of the country is growing at a rate of about 3 million per year. Since 1985, the population of the country has increased by 70 million people. Second, in the last quarter century or so, many gun control laws have been eliminated or made less restrictive, although this trend may reverse in light of current events. Third, it’s estimated that 47 million to

50 million U.S. households have at least one firearm and that as many as 70 million to 80 million (or more) adults in the United States own a firearm.⁴

Overlooked Issue

No one knows exactly how many firearms U.S. citizens own, but a good ballpark figure is 300 million, more than one firearm for every adult. Estimating firearms sales is difficult, since many transactions are not recorded, but FBI background check numbers are up⁵ and manufacturing data shows a significant number of new firearms being manufactured.⁶

Gun owners tend to be fairly private about what they do or don’t own, except, perhaps, with other gun owners. And, with an estimated 300 million guns in circulation owned by approximately 80 million people, it’s surprising that estate-planning attorneys and advisors don’t know about the requisites of firearms possession and transfer. I customarily ask professional audiences whether firearms ownership is part of their regular client representation. They almost universally acknowledge that they rarely ask if a client owns a firearm. They similarly overlook consideration of the type of firearm and the status of the recipient. They are, therefore, missing an opportunity to discuss firearms as valuable assets, potential legacy items and to protect the client and beneficiaries from criminal liability exposure for unlawful possession or unlawful transfer.

Consider the case of a woman in Hartford, Conn., who, according to ABC News reporter Annie Rose Ramos in a Dec. 10, 2012 blog, turned in an “old rifle” to her local police station’s gun buy-back program and discovered that the gun was worth approximately \$25,000. She inherited the gun from her father, who brought it home after World War II. Discovering the Sturmgewehr 44, the first modern assault rifle ever made, was “like finding the Babe Ruth of baseball cards” according



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to Officer John Cavanna.⁷

This firearm, undeniably valuable both historically and monetarily, is subject to the National Firearms Act of 1934 (NFA).⁸ It can be sold if registered, but if not, it could be destroyed if not acceptable as a donation to a law enforcement agency or federal museum.

Firearms Law in Brief

The Second Amendment is a newsworthy topic and the subject of much debate. It's only in the past few years that federal courts have provided a clearer definition of the right to bear arms. Two recent cases established that an individual's right to bear arms for self defense is

Firearms possession may create criminal or fiduciary liability.

constitutionally protected. In 2008, *District of Columbia v. Heller*⁹ overturned a handgun ban in the District of Columbia. Then, in 2010, *McDonald v. City of Chicago*¹⁰ incorporated the individual right to the states.

The Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) enforces federal gun laws. Most states and some local jurisdictions have additionally imposed their own firearms restrictions.

Today's primary statutory construct, the Gun Control Act of 1968 (GCA), includes two titles. Title I is the original "Gun Control Act," now retitled as "State Firearms Control Assistance." Title II is the "National Firearms Act of 1934" (NFA).

The GCA, codified as 18 U.S.C. Chapter 44, broadly regulates both the firearms industry and firearms owners. Regulation is focused on interstate commerce in firearms and has been extended to intrastate as well. Generally, interstate transfers of firearms are prohibited, except among licensed manufacturers, dealers and importers, with few exceptions.

The NFA, codified as 26 U.S.C. Chapter 53, imposes an excise tax on the manufacture and transfer of six categories of firearms: machine guns, short-barreled rifles, short-barreled shotguns, silencers (suppressors), destructive devices and "any other weapons" (AOWs). NFA firearms must be registered in the federal system with a tax stamp issued by ATF before a purchaser can take possession.

What's a Gun Trust?

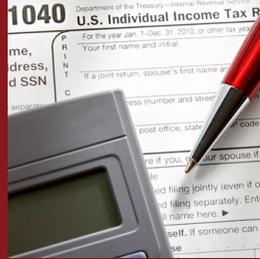
While there's no formal definition, a gun trust should be a purpose-built living trust designed for administration of firearms in compliance with local, state and federal firearms law. It should set forth possession and transfer guidelines. Trust provisions, including trustee duties and powers, should be carefully selected to provide flexibility, while minimizing conflicts with federal and state firearms law.

A gun trust should:

1. Be a valid state law trust. ATF relies on state law to determine the validity of a gun trust. Validity requirements vary a bit from state to state, but usually include:
 - The settlor has capacity to create a trust;
 - The settlor indicates an intention to create the trust;
 - The trust has a definite beneficiary;
 - The trustee has duties to perform; and
 - The same person isn't the sole trustee and sole beneficiary.
2. Provide control over this specific kind of personal property that may be financially and/or emotionally valuable to the gun owner or others.
3. Provide a mechanism for informal or formal "sharing" during life without violating possession or transfer laws.
4. Simplify and clarify the process of transfer (buy, sell, loan, lease or bequeath) of a firearm and, specifically, NFA firearms.
5. Provide meaningful guidance to successor fiduciaries and others who may not be "gun people."
6. Provide administrative direction and administration of benefits; help avoid the possibility of a loved one facing an "accidental felony." The trust should contain guidance that helps trustees and beneficiaries acquire, possess and transfer firearms, whether conventional or NFA, within the law.

Here are a few examples of gun trust designs:

1. **Basic gun trust.** This might be drafted for an



individual gun owner. It would contain trustee powers, guidelines and language for lifetime benefits to the grantor and others. It could be designed to rely on an outside estate plan (will, trust or intestacy) to ascertain and appoint successor trustees and even to ascertain beneficiaries at death. This would create a simple structure and one deserving of a modest fee.

2. Comprehensive gun trust. This might be drafted for either an individual or married gun owner and provide for the trust to continue for a spouse, to allow for specific or percentage gifts, to decant to another gun trust and to provide for outright gifts to individuals or charities. This adds features to the trust design, but is affordable for most gun owner clients.

3. Complex gun trust. This could be designed to provide all of the above benefits, but to add an opportunity for dynastic planning, family legacy planning and generation-skipping planning, complex charitable planning, multi-state administration and more. It could be either revocable or irrevocable and each design has its advantages. For example, consider that a firearm transfer always occurs when it's initially contributed to or funded into a trust. A second transfer would likely occur at the grantor's death. This need not be true for an irrevocable trust, though, because the trust could be designed to continue for beneficiaries for multiple generations. Such a design might address gun owners' concerns about proposed gun legislation purporting to restrict transfers from one individual to another.

Key Concepts

Gun trust planning, while it might expedite the acquisition of a regulated firearm, is really focused on dealing with possession and transfer of firearms. First, it's important to understand what a "firearm" is. Second, it's critical to understand the broad meaning of the words possession and transfer. Firearms possession and transfer may create criminal or fiduciary liability if you don't appreciate the nuances of possession and transfer law in addition to the monetary or historical value of the tool.

Possession and Transfer

"Possession" is broadly defined as "to have in one's actual and physical control," but according to *Black's Law Dictionary* (Sixth Edition), it also means "entitled to." *Black's* defines "actual possession" as when "[t]he thing is in the immediate occupancy and physical control of

the party" and "constructive possession" as "[p]ossession not actual but assumed to exist . . ."

In the context of firearms law, both actual and constructive possession are important considerations. For example, consider two situations in which a trustee with title to an NFA firearm allows a trust beneficiary to take possession of it to use at the range.

- **Situation 1:** The trustee is with the beneficiary at all times, or nearby.
- **Situation 2:** The beneficiary is left alone while the trustee goes out to satisfy a caffeine need with a double latte.

Situation 1 is arguably safe, but it's doubtful that Situation 2 is. The problem is determining who has a right of current possession. At least one state holds that

"Prohibited persons" under the GCA are those individuals who may not lawfully possess firearms. It's unlawful to transfer a firearm to such a person when the transferor knows or has reasonable cause to believe the transferee is a prohibited person.

only a trustee has the right of current possession. If a beneficiary has no right to current possession, then sole possession, absent the presence of a trustee, is legally problematic, and ATF has informally agreed.

In gun trust planning, it's in some ways less important to know who owns an NFA firearm and more important to consider who has the right of possession. Access equals possession. A spouse or other family member with access to an NFA firearm registered solely to one family member could be considered in technical violation of the law. Would "community



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property” be a defense to a charge of possession by an unlicensed spouse or of an unintentional but illegal transfer? What if an adult family member resident in the family home is a prohibited person due to drug use or a felony conviction?

Access can be interpreted as either constructive possession or a transfer. Even seemingly innocent and unremarkable access to a firearm by a prohibited person could be an accidental felony. It’s important to consider three things in gun trust planning—the firearm, the person and the transfer.

The Firearm

The GCA defines a “firearm” as “[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

A non-licensee may transfer or receive firearms interstate to carry out an inheritance.

“explosive,” or “the frame or receiver of any such weapon.” The definition includes a silencer (suppressor) or a “destructive device.” Note that antiques are excluded. This includes firearms actually made in or before 1898, as well as replicas of pre-1899 guns.

The NFA defines a “firearm” a little differently. There are six types of firearms subject to its provisions. (See “Types of Firearms,” p. 27.) And, it’s mainly the desire to own NFA firearms that’s created a demand for gun trusts.

An individual may only purchase an NFA firearm if his state of residence permits it. He must get a tax stamp issued by ATF before transfer may take place. To complicate matters, an individual applicant may find that local law enforcement won’t approve a transfer request.

An individual must first submit an application, including a photograph and fingerprint cards, through the local Chief Law Enforcement Officer (CLEO)—usually the sheriff, before sending it to ATF. Therefore, for this reason alone, an increasing number of gun owners use an entity (trust, corporation or limited liability company (LLC)) to acquire an NFA firearm, as using an entity avoids the “CLEO sign-off.” An entity isn’t required to submit through the CLEO,

but may instead submit the proper documentation directly through the vendor to the NFA branch of ATF.

There are also provisions concerning unserviceable firearms (ones that are incapable of discharging a shot by the action of an explosive and incapable of being readily restored to a firing condition) for antique firearms, which aren’t subject to any controls under the NFA,¹¹ and curios or relics (firearms that are of special interest to collectors). NFA firearms can be classified as curios or relics under the same criteria used to classify conventional firearms as such.¹²

Practice alert: An NFA firearm that’s recognized as a curio or relic is still an NFA firearm and is still subject to the registration and transfer provisions of the NFA. The primary impact of a curio or relic classification is that a properly registered NFA firearm classified as a curio or relic may be lawfully transferred interstate to, or received interstate by, a person licensed as a collector of curios or relics under the GCA.

While an NFA firearm removed from the NFA as a collector’s item no longer falls under the NFA, it’s probably still a firearm under the GCA. It may be an antique, too, such as in the case of the German rifle mentioned in the section, “Overlooked Issue.” And some firearms may be modified so that the firearm is no longer within the NFA regulations. Machine guns and silencers must generally be destroyed to remove them from the NFA, specifically machine gun receivers and every part of a silencer.

Practice alert: Counseling a client without an understanding of what criminal possession or transfer laws are at issue may create criminal liability for an attorney under the GCA or NFA.

The Person

A transfer to a prohibited person exposes the client and advisor to criminal liability. Generally, there’s a knowledge requirement for such to attach. Federal law prohibits its federal firearms licensees from selling or delivering any firearm or ammunition to any individual who the licensee knows or has reasonable cause to believe is less than 18 years of age, and, if the firearm is other than a shotgun or rifle, or ammunition for a shotgun or rifle, to any individual who the licensee knows or has reasonable cause to believe is less than 21 years of age.¹³

There are also restrictions for ammunition and handguns, with certain exceptions as provided for in 18 U.S.C. 922(x), but even so, a licensee can’t make a transfer to a person under age 21.

“Prohibited persons” under the GCA are those



Types of Firearms

Here are some definitions

Both titles of the Gun Control Act contain definitions of specific types of firearms. Definitions in Title II (NFA) differ somewhat from those in Title I (State Assistance, that is, the original Gun Control Act). Some definitions include:

Shotgun—This is a firearm designed to be fired from the shoulder and designed to use the energy of the explosive in a fixed shotgun shell to fire through a smooth bore either a number of projectiles or a single projectile for each pull of the trigger. 26 U.S.C. 5845(d). A shotgun subject to the NFA has a barrel or barrels of less than 18 inches in length.

Weapon made from a shotgun—This is a shotgun-type weapon that has an overall length of less than 26 inches or a barrel or barrels of less than 18 inches in length.

Rifle—This is designed to: (1) be fired from the shoulder, and (2) use the energy of an explosive in a fixed cartridge to fire only a single projectile through a rifled barrel for each single pull of the trigger. A rifle subject to the NFA has a barrel or barrels of less than 16 inches in length.

Weapon made from a rifle—This has an overall length of less than 26 inches or a barrel or barrels of less than 16 inches in length.

Any other weapon—Firearms meeting the definition of “any other weapon” (AOW) are weapons or devices capable of being concealed on the person from which a shot can be discharged through the energy of an explosive. Many AOWs are disguised devices, such as pen guns, cigarette lighter guns, knife guns, cane guns and umbrella guns, as well as some other firearms under this definition.

Machine gun—These include weapons that shoot, are designed to shoot or can be readily restored to shoot, automatically, more than one shot

without manual reloading by a single function of the trigger. A frame or receiver of a machine gun is also within the definition. This is important, because a machine gun receiver itself is an NFA firearm.

The definition also includes parts or a combination of parts designed and intended to convert a firearm to a machine gun. Items such as “drop in auto sear” conversions are often discovered during planning.

A “drop in auto sear” converts an AR-15 semiautomatic rifle into a machine gun. These were commonly available at one time and can be found even today.

Silencer—A firearm silencer and a firearm muffler are defined as “any device for silencing, muffling, or diminishing the report of a portable firearm.” Similar to a machine gun, “the definition of a silencer also includes any combination of parts, designed or redesigned, and intended for use in assembling or fabricating a firearm silencer or firearm muffler.”

Destructive device—This definition contains different categories that describe types of munitions. In my experience, this is an uncommon firearm for gun trust planning.

Explosive device—This is also an uncommon firearm for gun trust planning. There are two parts to the definition: the first part deals with explosive, incendiary and poison gas munitions, while the second part deals with large caliber or other type weapon that expels a projectile by action of an explosive or other propellant—think mortar or rocket launcher as examples. Finally, some firearms meet more than one definition. They can be a machine gun and a destructive device—think fully automatic cannon.

— Adapted from *National Firearms Act Handbook*

individuals who may not lawfully possess firearms. It's unlawful to transfer a firearm to such a person when the transferor knows or has reasonable cause to believe the transferee is a prohibited person. This is an issue for every person, not just those in the business and is of special concern for fiduciaries of estates and trusts in the performance of their duties.

These categories include any person:

- under indictment or information in any court for a crime punishable by imprisonment for a term

exceeding one year;

- convicted of a crime punishable by imprisonment for a term exceeding one year;
- who's a fugitive from justice;
- who's an unlawful user of or addicted to any controlled substance;
- who's been adjudicated as a mental defective or has been committed to any mental institution;
- who's an illegal alien;
- who's been discharged from the military under dishonorable conditions;



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- who's renounced U.S. citizenship;
- who's subject to a court order restraining the person from harassing, stalking or threatening an intimate partner or child of the intimate partner; or
- who's been convicted of a misdemeanor crime of domestic violence.

The Transfer

The GCA provides that, generally, only federal firearms licensees (FFLs) can receive firearms interstate, except for non-licensees receiving repaired or replacement firearms from a licensee. A transfer can't occur if the transferor "knows or has reasonable cause to believe" the person doesn't reside in the same state.

Practice alert: An exception is in the case

The best and safest gun trusts are purpose-built living trusts.

of an inheritance. A non-licensee may transfer or receive firearms interstate to carry out an inheritance (with or without a will). And, an FFL or even an unlicensed party may temporarily lend or rent firearms to non-residents "for temporary use for lawful sporting purposes." Finally, a licensee may transfer a rifle or shotgun (only) to a non-resident of the licensee's state if the gun is transferred in person at the licensee's place of business, and the transfer complies with laws of both states. (That is, can be owned and possessed by that person in both locales.)

Under the statute, a gun being possessed or received by a "prohibited person," that is, someone not permitted to do so, was "in or affecting" interstate commerce. In other words, the tie-in to commerce is what supports prosecution for such an offense under the GCA.

Furthermore, the GCA interacts with state law. For example, under the GCA, each state may regulate licensing of firearms and firearms dealers. Under the NFA, each state can restrict which of the six NFA firearms can be possessed within its borders. An individual might own something in one state and be unable to relocate it to a new state following a move.

The NFA broadly defines the term "transfer" to include "selling, assigning, pledging, leasing, loaning, giving away, or otherwise disposing of" an NFA firearm.

The lawful transfer of an NFA firearm generally requires the filing of an appropriate transfer form with ATF, payment of any transfer tax imposed; approval of the form by ATF; and registration of the firearm to the transferee in the National Firearms Registration and Transfer Record (NFRTR). Approval must be obtained before a transfer may be made.

ATF won't approve the transfer of an NFA firearm unless it's been registered to the transferor in the NFRTR. NFA firearms may only be registered upon their lawful making, manufacture or importation or upon the transfer of firearms already registered.

Distributions to those outside the estate or to entities, such as to another gun trust, may be taxable and require ATF Form 5320.4 (Form 4) and payment of the tax transfer fee.

Distributions to "lawful heirs" under a will, trust, or other testamentary transfer are tax exempt and require ATF Form 5320.5 (Form 5). This may include decanting to another gun trust, although this is under discussion with ATF.

Practice alert: No transfer is permitted until receipt of approval from ATF. If you're uncertain about the status of a firearm registration in NFRTR, you must determine whether it's contraband. This creates criminal liability exposure for you and your client if not attended to properly.

Trust Planning Benefits

A will can provide for creation of a gun trust at death (testamentary trust). This type of provision is somewhat unusual because gun owners desire to provide benefits for themselves and others during life, not just at death. The grantor could create either a revocable or irrevocable trust during life designed to continue after the grantor's death or terminate and distribute assets. However, a revocable living trust created by written agreement during the grantor's life is the clear choice for most gun owners, as the grantor reserves the right to amend, restate or revoke the trust. The grantor is typically both the trustee and a beneficiary.

While it's true that any valid state law trust could function so as to own firearms, it's rare for such a trust to contain guidance on firearms law, particularly possession and transfer issues. Certain trustee duties and powers commonly provided for in a conventional living trust are likely to conflict with firearms law, especially those that regulate firearms possession and transfer.

The best and safest gun trusts are purpose-built living

trusts. They're carefully drafted with the intent to help gun owners possess, share and gift their gun collection, big or small, with clear guidance about firearms possession and transfer.

But the key to any of these gun trusts is proper planning:

1. Place ultimate control with the grantor (who has superior knowledge). Firearms law is complex, and compliance becomes questionable without advance planning and preparation. Without proper planning, anything a client owns, let alone a firearms collection, may require court intervention. But the real issue here is potential liability exposure, possibly criminal, for those who don't know firearms law, but may be forced into some role for the client. Gun trust planning operates to fill this "control vacuum" when dealing with firearms. Moreover, gun trust planning helps appointed individuals follow a specific set of instructions designed to meet your client's stated goals and objectives.

More than any other individual, your client (the grantor) knows the nature and extent of his firearms. The client knows where they're located and the details associated with each. **Holding firearms and accessories in a gun trust while the grantor is alive and competent provides a mechanism for the grantor to familiarize successor trustees and beneficiaries with trust property and requirements of law.**

2. Provide incapacity protection. It's difficult to deal with firearms during incapacity. While cost and loss of privacy are concerns, for most gun owners the issue is possible dissipation or waste of the collection. Selection of a competent fiduciary is critical.

Here are some gun owner-specific issues:

- lacking knowledge about client's firearms;
- lacking knowledge of firearms law;
- treating guns like "any other asset;"
- making unauthorized gifts or illegal transfers of firearms;
- selling firearms due to personal bias;
- failing to maintain firearms in working order or good condition; and
- permitting use of or access to firearms in a way that creates civil or criminal liability.

Durable powers of attorney are rarely drafted with firearms in mind and involve other pragmatic issues

unrelated to guns. A gun trust, properly designed, funded and coordinated with the estate plan, solves these issues.

3. Enhance privacy and avoid probate. Usually, a revocable living trust is a private document that won't be subject to public disclosure (unless subjected to litigation, or a statute provides otherwise). If a trust is to acquire NFA firearms, the entire trust must be provided to ATF as part of the approval process, but the trust isn't otherwise available for scrutiny. **A revocable living trust isn't subject to court-supervised probate administration.** The trust is generally administered and interpreted according to the laws relating to trusts and not the laws governing estates.

4. Control conflicts and provide clear guidance for dispute resolution. Use of a revocable living trust vests a trustee with all of the powers necessary to administer the trust at death. **A properly drafted trust will also include detailed provisions establishing a process for dealing with conflicts at death, which may include various forms of alternative dispute resolution without resorting to court.** Often, disputes following death involve tangible assets carrying a high emotional value, because most financial assets are liquid and divisible.

Alternatives

Why not use a corporation or LLC? While any entity can help a client avoid the CLEO sign-off, there are substantial reasons to use trust planning for individuals in a non-business setting:

- Business entities require more formality than a trust, including filing with the state;
- There are business purpose concerns, for example, does the entity need to have some profit motive under state law to be "valid?"
- The right to possession is more difficult to properly document;
- Business entities are probably less flexible in design for an individual client. They're not set up to provide flexible benefits to family or friends, such as "sharing;"
- Business entities impose more rigorous management duties;
- The entity is unlikely to provide any meaningful asset protection or other benefits to an individual non-business owner; and
- There are more questions to be asked of a business entity, including: What kind of liability insurance is available? What's the cost? What wouldn't be covered



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for an entity member that would be under a typical homeowner's or umbrella policy?

A business entity might be a better choice for an "association" that wants to own exotic or very expensive firearms or to own firearms collectively in a state permitting them.

Systems Approach

Developing a "systems approach" may be useful in organizing your client and in delivering a real value your client will appreciate. Consider using a portfolio, rather than merely delivering a trust agreement. For example, the GunDocx Trust System¹⁴ contains a variety of tools to help in the administration of a gun trust. These tools include several custom trust templates with appropriate optional features and text, ancillary documents for funding and guidance, design forms and other materials.

Trust Funding

A trust must generally be funded to be valid. Funding is the process of transferring an asset to the trust, that is, titling an asset in the trust. **The most common ways to fund firearms into a gun trust are by trust schedule, assignment, bill of sale and, in the case of NFA firearms, with additional documentation on ATF forms as required by law.**

Each type of trust may be supported by ancillary documents to help in administration. For example, funding forms such as personal property assignment, bill of sale, tangible personal property memorandum, trust property schedules, trustee guidelines or instructional material and various ATF forms may be of value.

For More Information

Virginia Continuing Legal Education (Virginia CLE) has excellent and very complete reference materials from its 2011 program on firearms law for Virginia lawyers and its November 2012 program on gun trusts. Also, one of the presenters is the author of a widely respected and used deskbook:

- *Firearms Law in Virginia*, Virginia CLE, Nov. 10, 2011.
- Stephen P. Halbrook, *Firearms Law Deskbook* (West, annual updates).

The NRA is a great resource. www.nraila.org/gun-laws.aspx.

ATF has a number of online publications for down-

load. www.atf.gov:

- *Bureau of Alcohol, Tobacco, Firearms and Explosives, Federal Firearms Regulations Reference Guide* (2005),
- *Bureau of Alcohol, Tobacco, Firearms and Explosives, National Firearms Act Handbook* (online only, continuous updates). 

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Endnotes

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4. NRA-ILA Fact Sheet, www.nraila.org/news-issues/fact-sheets/2012/. Privately owned firearms in the United States: approaching 300 million, including nearly 100 million handguns. The number of firearms rises over 4 million annually. Gun owners in the United States: 100 million; 40-45 million own handguns.
5. FBI Background Checks 2012, www.fbi.gov/about-us/gjis/nics/reports/20130102_1998_2012_monthly_yearly_totals.pdf. Note that the number of background checks doesn't directly correlate with the number of firearms sold.
6. "Firearms Commerce in the United States, Annual Statistical Update 2012," U.S. Department of Justice/Bureau of Alcohol, Tobacco, Firearms and Explosives, <http://atf.gov/publications/firearms/050412-firearms-commerce-in-the-us-annual-statistical-update-2012.pdf>.
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8. The National Firearms Act of 1934, 72nd Congress, Sess. 2, ch. 757, 48 Stat. 1236, enacted on June 26, 1934, currently codified as amended as 26 U.S.C. Chapter 53.
9. *District Court of Columbia v. Heller*, 128 S.Ct. 2783 (2008).
10. *McDonald v. City of Chicago*, 561 U.S. 3025 (2010).
11. 27 C.F.R. 478.11.
12. 27 C.F.R. 478.26.
13. 18 U.S.C. 922(b)(1); 27 C.F.R. 478.99(b)(1).
14. www.wealthcounsel.com/gundocx.