**JUSTIFICATION**

**1513-0094**

**TTB F 5300.26 Federal Firearms and Ammunition Excise Tax**

 We are amending this form to correct instruction 8, 1st bullet. Presently instruction 8, 1st bullet reads, “Do **not** include FAET that may have been included in the sales price.” We are requesting a change so that it reads, “Include FAET if it is included in the sales price.” As you can see, the present sentence is opposite to what should appear. For this reason, we are requesting approval to change that sentence.