

# Rifle

A detailed photograph of a wooden rifle with a black scope, positioned horizontally across the center. Below the rifle is a mounted deer head with large, dark antlers. The entire scene is set against a background of vertical wooden planks. A thick, light-colored rope is draped in a loop across the bottom of the image, passing in front of the deer head.

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# Rifle

The Magazine for Shooters

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"Only accurate rifles are interesting"

— Col Townsend Whelen

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## ON THE COVER

When Kentuckian Tom Turpin returned from army duty in Germany, he had been somewhat "germanized." So also was his favorite Ruger Number One, a .243 engraved by master engraver Erich Boessler of Munnertstadt. Photograph by LTC Tom Turpin, who also stocked this Ruger.

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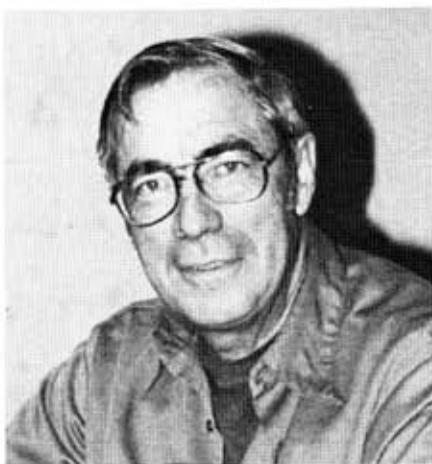
# American Gunmakers

by Ken Howell

## Paul Marquart

**I**N MANY COUNTRIES of the world, handloaders who demand precision are acquainted with Paul Marquart's neck-turning tool, not knowing however that he is also a master gunsmith and barrel-maker. In his home state of Arizona, shooters in rifle *silueta* matches know him as a formidable competitor as well as a silhouette shooter's gunsmith *par excellence*. But Marquart doesn't even own a horn of his own to toot, so there's much about this gunmaker that isn't widely known, even though he has a sizable repeat clientele both locally and across the nation.

Marquart was trained as a bench machinist during World War Two and later studied gunsmithing at Trinidad State Junior College in Colorado. His earlier experience in machine work — as a machinist and in precision inspection — with companies not related to gunwork gave him an enviable head start in his gunsmithing study. After Trinidad, he worked for some time for gunsmith and writer P O Ackley and A A Easton in Salt



Lake City before forming a renowned partnership with barrel-maker Bill Atkinson — the A&M (Atkinson and Marquart) Rifle Company is still known to many by that name even though the two men have been operating independently for several years — only one city block apart, here in Prescott.

When working for Easton, Marquart demonstrated a willingness and an ability to make chambering reamers, so that became his duty. He made reamers for use by the Easton company and for sale by Easton to other smiths. Though he uses chambering reamers from a variety of other makers now, he readily turns-to and makes special reamers when the need arises. He has made at least three for chambering barrels for me, for example — all wildcats, of course.

The same two-handed approach pertains also in the tooling that Marquart uses for making his custom barrels — on the one hand, he uses tooling of his own making; on the other, tooling made by such companies as JGS Die and Machine. He makes barrels from chrome-moly or stainless steel, and since he makes barrels only in calibers from 7mm to .45, he uses barrels from Shilen and his good friend Pat McMillan when he barrels rifles to smaller calibers. He also has had a bit to do with McMillan's barrel-making operation: McMillan's equipment for making barrels includes some of Marquart's toolwork.

Marquart has made stocks, with his usual insistence on grace and precision, but only on his own rifles — he makes no stocks of any kind for any customer, preferring to work in close cooperation with custom stockmakers such as Dale Goens and Prescott's gifted Dan Martin. For gunmakers who have definite preferences in barrel contours and dimensions, Marquart makes barrels to custom order in terms of not only length, twist, and weight but also the type of contour — custom *turning* as well as custom rifling his barrels. With this kind of one-at-a-time custom attention, Marquart turns out far fewer barrels than larger barrel-making firms that offer a limited number of options — yet his prices for barrels and custom gunwork are competitive rather than high.

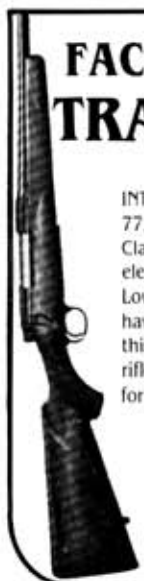
Marquart has found, as gunmakers inevitably and unfortunately do, that in terms of financial remuneration, this trade is not a particularly good one for the young to enter, since — in Marquart's words — the "compensation seldom is commensurate with the skill and knowledge required for first-class work, compared with many other fields." No *prima donna* and not at all temperamental, Marquart works hard to take up the financial slack. His solution, immensely aided by his machinist background, is to produce his neck-turning tools by the most efficient work methods he can apply, working alone and without sacrificing quality. His typical week includes sixty hours in the shop, though there are occasional breaks for fishing trips, varmint hunts, or silhouette shoots. His companion on these trips is his wife, Irene. Marquart has no children of his own but has been "father" to those of his earlier wife, now deceased, and Irene's. It is unfortunate — given Marquart's affinity for and ability with the young — that he neither has nor will consider taking on an apprentice or an assistant. He has found that despite the disruptions and inconveniences of managing his own shopwork and correspondence, doing it all himself is for him the more efficient way.

His motivations and aims regarding gunwork are essentially those that move the majority of us. Any of us could use his words to express our reasons for getting into gunwork ("always somewhat interested in firearms, always somewhat interested in making small precision parts that *worked*") or for the rewards of gunwork ("opportunity to work with and do some testing of firearms as well as produce products which hopefully

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Perhaps more widely known as the maker of a neck-turning tool for precision hand-loading, Marquart is an American Gunmaker by virtue of his barrel work. These two rifles are typical. Top: Siamese Mauser action with Marquart barrel, .450 Alaskan, stocked in Bastogne walnut by Ted Nicklas; bottom: short Sako action with Shilen barrel fitted by Marquart, .223 Remington, stocked by Sterling Davenport in claro walnut. Marquart does no stocking or bluing, specializing in metalwork on barrels and actions only, particularly for silhouette and varmint shooters.

reflect a dedication to real precision and craftsmanship").

Marquart's working philosophy is also familiar to lovers of fine firearms: "I feel that those little refinements often incorporated in bolt actions and scope mounts, etc, should be simple and practical, not prone to failure in field use. Bob Brackney has admitted that some goodies he has worked on an entire evening had doubtful value, something those of us in the business full-time can ill afford to indulge in. In my shop, I try to make each completed part just a bit better than the previous one, within my ability and equipment limitations. This means trying different or new ways perhaps to stone a turning-tool cutter or to rifle a barrel. I feel that this profession offers a wealth of opportunity to develop new and better equipment for shooters. I feel a real need to make every job a bit outstanding in some way, within my ability."

Marquart has, in addition to a deep-seated concern for precision and quality, an equal or greater concern with shooters' safety. He knows all too well how a good barrel can let go, after it has aged and seen a good bit of use: he lost several fingers and a significant portion of his left hand several years ago when the barrel of an Enfield he was testing split apart from progressive stress cracking, from the inside out. Consequently, although he generally turns his barrels to the customers' specifications, he does not turn barrels to smaller diameters than he considers safe. With a reject barrel, Marquart has experimented with wall thickness to see how thin a barrel can be and still be safe with a high-intensity cartridge, and he has been surprised at the results. But without any idea of the levels of pressure to which the ultimate owners will load their cartridges, he considers it mandatory that he include a

comforting margin of safety rather than attempt to trim barrels to the absolute minimum of weight and diameter.

Marquart supplies a brochure on request; his mail address is P O Box 1740; Prescott, Arizona 86302. Since his barrels are custom items, delivery times vary widely — order something like a .416 barrel just after he has made a bunch, and you will wait much longer than you would have had to wait if you had managed to get your order in shortly before he set up his machinery for making barrels in that caliber. Delivery time is thus a matter of caliber popularity — the less popular a bore size, the less likely it is that a sizable number of customers will order enough to justify a

production run in the next few months. Within such unavoidable constraints, Marquart makes prompt deliveries of his barrels, neck-turning tools, and gunsmithing orders. Delays are generally results of overall work load and scheduling rather than of part-time work; Marquart works full-time, and he has since 1953.

Reflecting Marquart's own careful attention to the records and correspondence related to his business are the courses he recommends to prospective gunmakers: accounting and typing. Like most other full-time gunmakers, he is troubled by the time that good workmanship requires and the cost, in time, of hours necessarily spent at chores that don't produce income. For the years ahead, he would like to "continue to supply the demand for present products and move toward a reduction in hours applied per week."

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by Milton Farrow

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# Gunmakers lose five-year court battle

**T**HE INTERNAL REVENUE SERVICE has won in court, and custom gunmakers can expect to feel the weight of the judges' decision. Rifle technical editor John Bivins has lost his appeal and must now pay federal excise taxes assessed on rifles that he made, one at a time, for individual customers. Here is John's report:

The Fourth Circuit Court of Appeals in Richmond has found that "for tax purposes Bivins *[sic]* was the manufacturer of the rifles he crafted and that he did not qualify for any exception to the imposition of the tax."

The judges seemed inclined to believe that no tax was due on my Pennsylvania Bicentennial contract rifles, because the sales were restricted to the agent of the Bicentennial Commission, and the commission's seals were permanently affixed to those rifles. Our attorneys, of course, argued that the rifles I made for private individuals, and for which the IRS was also trying to tax, fell into the same category as the contract rifles. The net result is that the court has ruled effectively that all custom firearms are produced by "manufacturers."

We have gone through the Middle District Court here in North Carolina and now the Fourth Circuit Court of Appeals. The only recourse remaining now is the Supreme Court. There seems to be considerable question whether that court would hear this case. My feeling is that we should shift our effort from the courts to work on Capitol Hill by the ILA to get some effective legislation moving. The Richmond decision has opened-up the entire trade to the pleasure of the IRS, and while I don't believe that investigations of gunmakers will begin pell-mell, I do believe that the IRS will begin a long-term effort to tax gunmakers — and with all interest and penalties accrued. (Word has reached this office of just such plans having been announced and extensively discussed in an IRS seminar — with custom gunmakers specifically named as targets. KH)

The reason we got into this fray, and the reason over eight thousand good people have donated well over twenty-eight thousand dollars to fight the IRS, was that we felt that Congress had no intention of taxing the work of custom gunmakers in the 1934 law. We've spent twenty-four thousand dollars to find that the courts are content to uphold the Treasury Department's interpretation of an ambiguously worded law. Regardless of these court decisions, I do not believe that custom gunmakers should be identified as "manufacturers" and saddled with a tax law that carries no statute of limitations.

Because of Revenue Ruling 58-586, the crux of the matter for the custom gunmaker (or custom fly-rod maker, for that matter) has become the ownership and disposition of components. In regard to rifles, 58-586 refers specifically

to "barrel and action" and provides examples where the gunmaker supplies these parts and is therefore a "manufacturer." Also cited are examples where the customer supplies these parts, and the gunmaker supplies only his skill and other components. In the latter instance, the gunmaker is not the manufacturer, but — by implication — the customer is (or so we must assume). Most of us supply all the parts, while the customer puts up "front money" for part of the purchase of components, as we all know. But the courts have refused to acknowledge this, since custom gunmakers have not been accustomed to using contracts that make their customers "manufacturers" and themselves agents of the customers.

Some have felt that centerfire gunmakers would be exempt from paying the tax, since in most cases, they are working with actions on which the tax has been paid. I don't consider this realistic: if the IRS saw that someone had paid \$175 for a surplus prewar Mauser action and built it up into a \$3,500 sporter, I can't imagine that they'd let that pass.

The fight has been going on for five years now, and the press it has received — except in *Buckskin Report* — has been sparse. Were it not for all the angry people who donated so heavily because of a steady appeal in *Buckskin Report*, we wouldn't have been able to fight this at all.

So — what now? Shortly, the IRS will send me a revised bill for the tax quarters covered under our suit; and soon after that, they will examine my books for the rest of my tax liability on work completed and delivered since 30 September 1976. The total bill, with interest and penalties, will be more than most gunmakers net from a year's work. It seems to me that this should provide us with the impetus to get something done now to protect other gunmakers, permanently, through legislation. I feel that all of us are wide open now, and if we want to protect this trade, we obviously don't have the luxury of sitting around hoping that the IRS will forget about it. They've spent too much of the taxpayers' money to do that now, even if they hadn't been serious about this before.

I certainly don't think that this fight has been in vain to this point, but it will have been if we don't manage to use the failure of our litigation as a lever in Washington. Thanks to a sensible president, it seems to me that we have the opportunity to do that now. I've said several times that I'm more than willing to go to Washington and talk with anyone who ILA feels can assist custom gunmakers in this, and I still feel the same way. We must get on with this, now more than ever, or we are going to see a trade that means a great deal to all of us seriously damaged. — John Bivins