

Application to Make and Register NFA Firearm

ATF Control Number 2026571757

SUBMIT to: National Firearms Act Division, Bureau of Alcohol, Tobacco, Firearms, and Explosives, P.O. Box 5015, Portland, OR 97208-5015

1. Application type <i>(Mark only one)</i> ☐ a. Tax-paid. Submit tax payment of \$200 for each machinegun or destructive device. The making tax may be paid by credit or debit card, or through pay.gov. <i>(See instruction 2.c)</i> ☒ b. Tax-paid. Tax payment of \$0 for other types of firearms does not require completion of item 19. ☐ c. Tax-exempt. Firearm is being made on behalf of the United States, or any department, independent establishment, or agency thereof. or Tax-exempt. Firearm is being made by or on behalf of any state or possession of the United States, or any political subdivision thereof, or any official police organization of such government entity engaged in criminal investigations. ☐ d. Tax-exempt. Firearm is not subject to the making tax pursuant to Title 26 U.S.C. 7801, 7805. To confirm the application qualifies for tax-free registration, ATF may require additional supporting documentation, such as photographs of the firearm to be registered.	2. Applicant type: ☒ Individual ☐ Corporation ☐ Trust ☐ Other legal entity ☐ Government entity 3a. Applicant's full legal name and full mailing address <i>(type or print below)</i> <i>(See instruction 2.d)</i> [REDACTED] 3b. If P.O. Box is shown above, street address must be listed here 3c. Trade name <i>(If any)</i> 3d. Telephone number [REDACTED] 3e. Email address [REDACTED]
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As required by sections 5821(b), 5822, and 5841 of the National Firearms Act, 26 U.S.C. chapter 53, the undersigned hereby applies to make and register the firearm described below.

4. Description of firearm <i>(Complete items a through k)</i> <i>(See instruction 2.k)</i> <i>(Complete item 4.j for a destructive device)</i>			
a. Name and address of original manufacturer and/or importer of firearm <i>(if any)</i> FORM 1 REGISTRATION, UNITED STATES	b. Type of firearm to be made <i>(See definition 1.c)</i> SILENCER	c. Caliber or gauge <i>(specify one)</i> 223	d. Model <i>(as marked on firearm)</i> N/A
			e. Barrel length 8
g. Serial number [REDACTED]			
h. Additional description <i>(Indicate required maker's markings to include maker's name as registered, city and state as each will appear on firearm)</i> MADE BY PROCESS OF TURNING, BORING, AND THREADING ON A LATHE. UNSURE WHERE I WILL PURCHASE THE MATERIALS.		i. Specify why you intend to make firearm <i>(Use additional sheet if necessary)</i> EXERCISE MY GOD GIVEN RIGHT	
j. Type of destructive device <i>(Check one box)</i> : ☐ Firearm ☐ Explosives <i>(If the explosives box is marked, complete item 5 and see instruction 2.m)</i> If an explosive-type destructive device, please provide additional description:			
k. Is this firearm being reactivated? ☐ Yes ☒ No <i>(See definition 1.k)</i>			

5. Applicant's federal firearms license <i>(if any)</i> or explosives license/permit number <i>(List complete 15-digit number)</i>	6. Applicant's special (occupational) tax status <i>(if any)</i> a. Employer Identification Number b. Tax class
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Under penalties of perjury, I declare that I have examined this application, including accompanying documents, and to the best of my knowledge and belief it is true, accurate and complete and the making and possession of the firearm described above would not constitute a violation of 18 U.S.C. chapter 44; 26 U.S.C., chapter 53; or any provisions of state or local law.

7. Applicant's signature <i>(or authorized official)</i> DIGITALLY SIGNED	8. Authorized official's name and title [REDACTED] INDIVIDUAL	9. Date 01/03/2026
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The space below is for the use of the Bureau of Alcohol, Tobacco, Firearms, and Explosives

ATF has examined this application to make and register the firearm described above, and the application is:

☐ Approved <i>(with the following conditions, if any)</i>	☒ Disapproved <i>(for the following reasons)</i> SEE THE ATTACHED PAGE FOR THE REASON FOR THE DISAPPROVAL	Stamp denomination
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Authorized ATF official Authorized NFA Division official	Digitally signed by Authorized NFA Division official DN: cn=Authorized NFA Division official, o=Bureau of ATF, ou=NFA Division, email=NFA@atf.gov, c=US Adobe Acrobat version: 2023.008.20421	Date 01/28/2026
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Previous editions are obsolete

Exhibit 2

ATF Copy

MAKER'S CERTIFICATION (not completed by a GOVERNMENT ENTITY)

10. **Law enforcement notification** (See instruction 2.h) Each applicant is to provide notification of the proposed making and possession of the firearm described on this Form 1 by providing a copy of the completed form to the Chief Law Enforcement Officer (CLEO) in the agency identified below:

Agency or department name

Official's name and title

Address (street address or P.O. Box, city, state, and zip code) to which sent (mailed or delivered)

Information for the Chief Law Enforcement Officer

This form provides notification of the applicant's intent to make and register a NFA firearm. No action is required by the CLEO; however, should the CLEO have any information that may disqualify this person from making or possessing a firearm, contact the NFA Division at (304) 616-4500 or NFA@ATF.GOV.

Application certification questions (Complete only when the applicant is an individual)

11. Answer questions 11.a. through 11.m. Answer questions 12 and 13 if applicable. For any "Yes" answer the applicant shall provide details on a separate sheet. (See instruction 7.c and definitions 1.n – 1.t)	Yes	No
a. Do you intend to sell or otherwise dispose of any firearm listed on this form in furtherance of any felony or other offense punishable by imprisonment for a term of more than one year, a federal crime of terrorism, or a drug trafficking offense?	☐	☒
b. Do you intend to make any firearm listed on this form for sale or other disposition to any person described in questions 11.c through 11.l, or a person described in question 11.m who does not fall under an exception?	☐	☒
c. Are you under indictment or information in any court for a felony, or any other crime, for which the judge could imprison you for more than one year? (See definition 1.n)	☐	☒
d. Have you ever been convicted in any court for a felony, or any other crime, for which the judge could have imprisoned you for more than one year, even if you received a shorter sentence including probation? (See definition 1.n)	☐	☒
e. Are you a fugitive from justice? (See definition 1.t)	☐	☒
f. Are you an unlawful user of, or addicted to, marijuana or any depressant, stimulant, narcotic drug, or any other controlled substance? Warning: Using or possessing marijuana remains unlawful under federal law regardless of whether it has been legalized or decriminalized for medicinal or recreational purposes in the state where you reside.	☐	☒
g. Have you ever been adjudicated as a mental defective OR have you ever been committed to a mental institution? (See definitions 1.o and 1.p)	☐	☒
h. Have you been discharged from the Armed Forces under dishonorable conditions?	☐	☒
i. Are you subject to a court order restraining you from harassing, stalking, or threatening your child or an intimate partner or child of such partner? (See definition 1.q)	☐	☒
j. Have you ever been convicted in any court of a misdemeanor crime of domestic violence? (See definition 1.r)	☐	☒
k. Have you ever renounced your United States citizenship?	☐	☒
l. Are you an alien illegally or unlawfully in the United States?	☐	☒
m.1. Are you an alien who has been admitted to the United States under a nonimmigrant visa?		☒
m.2. If "Yes", do you fall within any of the exceptions stated in the instructions? Attach the documentation to the application.	☒ N/A	

12. If you are an alien, record your U.S.-Issued Alien or Admission number (AR#, USCIS#, or I94#):

13. Have you been issued a Unique Personal Identification Number (UPIN)? (See instruction 2.f) ☐ Yes ☒ No If yes, please list:

14a. Social Security Number (SSN) (see instruction 2.f)	14b. Date of birth	14c. State of birth	14d. Country of birth
			UNITED STATES OF AMERICA, US

15. Race/ethnicity (Select one or more as applicable)

☐ American Indian or Alaska Native
 ☐ Black or African American
 ☐ Middle Eastern/North African
 ☒ White

☐ Asian
 ☐ Hispanic or Latino
 ☐ Native Hawaiian or Other Pacific Islander

16. Country of citizenship (Mark or list more than one, if applicable. Nationals of the United States may mark United States of America.)

☒ United States of America
 ☐ Other country/countries (Specify): _____

CERTIFICATION: Under penalties imposed by 18 U.S.C. 924 and 26 U.S.C. 5861, I certify that, upon submission of this form to ATF, a completed copy of this form will be directed to the CLEO shown in item 10, that the statements, as applicable, contained in this certification, and any attached documents in support thereof, are true and correct to the best of my knowledge and belief. NOTE: See instructions 2.d(4) through 2.d(7) for the items to be completed depending on the type of applicant.

DIGITALLY SIGNED

INDIVIDUAL

Applicant's signature

01/03/2026

Date

17. Number of responsible persons associated with the applicant trust or legal entity (*See definition 1.e*): _____
18. Provide the full name (*printed or typed*) below for each responsible person associated with the applicant trust or legal entity. If there are more responsible persons than can be listed on the form, attach a separate sheet listing the additional responsible person(s). Please note that a completed Form 5320.23, NFA Responsible Person Questionnaire, must be submitted with the Form 1 application for each responsible person.

Full name	Full name
_____	_____
_____	_____
_____	_____

19. **Method of payment** (*Payments made through pay.gov and submitted through eForms will have an internal pay.gov tracking number not listed here*)
(*Mark one if submitting the form by mail*) (*See instruction 2.i*)

☐ American Express ☐ Diners Club ☐ Discover ☐ Mastercard ☐ Visa

Complete the information below when paying by credit/debit card

Credit/debit card number (<i>no dashes</i>)	Name as printed on the credit/debit card	Expiration date (<i>month & year</i>)
Credit/debit card billing address:	Address:	
	City:	State: Zip code:
I authorize ATF to charge my credit/debit card this amount.		Tax amount: \$
Signature of Cardholder		Date
Your credit/debit card will be charged the above stated amount upon receipt of your application. The charge will be reflected on your credit/debit card statement. In the event your application is NOT approved, the above amount will be credited to the credit/debit card noted above.		

Important Information for Currently Registered Firearms

If you are the current registrant of the firearm described on this form, please note the following information.

Estate procedures: For procedures regarding the transfer of firearms in an estate resulting from the death of the registrant identified in item 3.a, the executor should contact the NFA Division for additional assistance, by mail at 244 Needy Road, Martinsburg, WV 25405 or by email at IPB@ATF.GOV.

Change of address: Unless currently licensed under the Gun Control Act, the registrant shall notify the NFA Division in writing of any change to the address in item 3.a.

Change of description: The registrant must notify the NFA Division in writing, of any change to the description of the firearm(s) in item 4.

Interstate movement: If the firearm identified in item 4 is a **machine gun, short-barreled rifle, short-barreled shotgun, or destructive device**, the registrant may be required by 18 U.S.C. 922(a)(4) to notify ATF prior to transporting it in interstate or foreign commerce. ATF Forms 5320.9 or 5320.20 can be used for this purpose.

Restrictions on possession: Any restriction (*see approval block on face of form*) on possessing the firearm identified in item 4 continues with the firearm's further transfer.

Persons prohibited from possessing firearms: If the registrant becomes prohibited from possessing a firearm, please contact the NFA Division for procedures on how to dispose of the firearm.

Proof of registration: A person possessing a registered NFA firearm must retain proof of registration and make it available to any ATF officer upon request.

Paperwork Reduction Act Notice

This form meets the clearance requirements of the Paperwork Reduction Act of 1995. The information you provide is used in applying to make and register serviceable firearms. Data is used to identify maker and firearm, and to ensure legality for making under federal, state, and local laws. The furnishing of this information is mandatory (26 U.S.C. 5812).

The estimated average burden associated with this collection of information is 0.20 hours per respondent or record-keeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to Reports Management Officer; Information Technology Coordination Staff; Bureau of Alcohol, Tobacco, Firearms, and Explosives, Washington, DC 20226.

An agency may not conduct or sponsor, and a person is not required to respond to, an information collection unless it displays a currently valid OMB control number.

This information is provided pursuant to sections 3 and 7(b) of the Privacy Act of 1974 (5 U.S.C. 552a(e)(3)):

1. **Authority:** The Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) is authorized to solicit this information under 26 U.S.C. 5821 and 5822 of the National Firearms Act (NFA), and 26 U.S.C. 6103 of the Tax Reform Act. ATF is authorized to collect this information to determine eligibility, and to effect registration, for individuals or legal entities making a firearm as defined under the NFA. Implementing regulations are in 27 CFR 479.61–479.71.
2. **Purpose:** ATF uses the information collected on ATF Form 5320.1 ("Form 1"), Application to Make and Register NFA Firearm, to determine whether the applicant is legally permitted to make and possess a firearm under federal, state, and local laws. It also uses the information to register the firearm in the National Firearms Registration and Transfer Record (NFRTR), as required by the NFA. This information ensures compliance with the statutory requirements for lawfully making and registering NFA firearms.
3. **Routine uses:** ATF may disclose the information as permitted by the Privacy Act of 1974 (5 U.S.C. 552a) and in accordance with System of Records Notice (SORN) JUSTICE/ATF-008 – Regulatory Enforcement Record System. ATF may share it with federal, state, local, tribal, and foreign law enforcement or regulatory agencies to verify eligibility, assist in lawful enforcement and compliance activities, or to use in legal proceedings. The information may also be shared with the Department of Justice when potential violations of federal law are identified. Information classified as tax return information is protected from unauthorized disclosure under 26 U.S.C. 6103.
4. **Disclosure:** Providing this information is mandatory under 26 U.S.C. 5822 to make and register an NFA firearm. Failing to provide complete and accurate information may delay processing of your application or result in ATF denying your request to make and register a firearm.

Definitions/Instructions

1. **Definitions**
 - a. **National Firearms Act (NFA).** 26 U.S.C. chapter 53. The implementing regulations are found in 27 CFR part 479.
 - b. **Gun Control Act (GCA).** Title 18, United States Code, Chapter 44. The implementing regulations are found in 27 CFR part 478.
 - c. **Firearm.** The term "firearm" means: (1) a shotgun having a barrel or barrels of less than 18 inches in length; (2) a weapon made from a shotgun if such weapon as modified has an overall length of less than 26 inches or a barrel or barrels of less than 18 inches in length; (3) a rifle having a barrel or barrels of less than 16 inches in length; (4) a weapon made from a rifle if such weapon as modified has an overall length of less than 26 inches or a barrel or barrels of less than 16 inches in length; (5) any other weapon as defined in 26 U.S.C. 5845(e); (6) a machine gun; (7) a muffler or silencer for any firearm whether or not such firearm is included within this definition; and (8) a destructive device.
 - d. **Person.** A partnership, company, association, trust, corporation, including each responsible person associated with such an entity; an estate; or an individual.
 - e. **Responsible Person.** In the case of an unlicensed entity, including any trust, partnership, association, company (including any limited liability company (LLC)), or corporation, any individual who possesses, directly or indirectly, the power or authority to direct the management and policies of the trust or entity to receive, possess, ship, transport, deliver, transfer or otherwise dispose of a firearm for, or on behalf of, the trust or legal entity.

Trust: Those persons with the power or authority to direct the management and policies of the trust includes any person who has the capability to exercise such power and possesses, directly or indirectly, the power or authority under any trust instrument, or under state law, to receive, possess, ship, transport, deliver, transfer, or otherwise dispose of a firearm for, or on behalf of the trust. Examples of who may be considered a responsible person include settlors/grantors, trustees, partners, members, officers, directors, board members, or owners. An example of who may be excluded from this definition of responsible person is the beneficiary of a trust, if the beneficiary does not have the capability to exercise the enumerated powers or authorities.
 - f. **Employer Identification Number (EIN).** Required of taxpayer filing special (*occupational*) tax returns under 27 CFR 479.35.
 - g. **Special (*occupational*) tax.** Required by the NFA to be paid by a federal firearms licensee engaged in the business of importing (Class 1), manufacturing (Class 2), or dealing (Class 3) in NFA firearms.
- h. **Federal firearms license.** A license issued under the provisions of the GCA to manufacture, import or deal in firearms.
- i. **ATF officer.** An officer or employee of the Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) authorized to perform any function relating to the administration of the NFA.
- j. **Make.** The term "make", and the various derivatives of such word, shall include manufacturing (*other than by one qualified to engage in such business under the NFA*), putting together, altering, any combination of these, or otherwise producing a firearm.
- k. **Reactivation.** Restoring a registered, unserviceable NFA firearm to a functional condition. This action incurs the making tax liability.
- l. **Unserviceable firearm.** One which is incapable of discharging a shot by means of an explosive and incapable of being readily restored to firing condition. An acceptable method of rendering most firearms unserviceable is to fusion-weld the chamber closed and fusion-weld the barrel solidly to the frame.
- m. **Maker.** A person applying to make an NFA firearm.
- n. **Prohibited person.** Generally, 18 U.S.C. 922(g) prohibits the shipment, transportation, receipt, or possession in or affecting interstate commerce of a firearm by one who: has been convicted of a misdemeanor crime of domestic violence; has been convicted of a felony, or any other crime, punishable by imprisonment for a term exceeding one year (*this does not include state misdemeanors punishable by imprisonment of two years or less*); is a fugitive from justice; is an unlawful user of, or addicted to, marijuana or any depressant, stimulant, or narcotic drug, or any other controlled substance; has been adjudicated as a mental defective or has been committed to a mental institution; has been discharged from the Armed Forces under dishonorable conditions; has renounced his or her U.S. citizenship; is an alien illegally in the United States or an alien admitted to the United States under a nonimmigrant visa; or is subject to certain restraining orders. Furthermore, section 922(n) prohibits the shipment, transportation, or receipt in or affecting interstate commerce of a firearm by one who is under indictment or information for a felony in any federal, state or local court, or any other crime punishable by imprisonment for a term exceeding one year. An information is a formal accusation of a crime verified by a prosecutor.

EXCEPTION: A person who has been convicted of a felony, or any other crime, for which the judge could have imprisoned the person for more than one year, or who has been convicted of a misdemeanor crime of domestic violence, is not prohibited from purchasing, receiving, or possessing a firearm if: (1) under the law of the jurisdiction where the conviction occurred, the person has been pardoned, the conviction has been expunged or set aside, or the person has had their civil rights (*the right to vote, sit on a jury, and hold public office*) taken away and later restored AND (2) the

person is not prohibited by the law of the jurisdiction where the conviction occurred from receiving or possessing firearms. Persons subject to this exception should mark “no” in the applicable box.

- o. **Adjudicated as a mental defective.** A determination by a court, board, commission, or other lawful authority that a person, as a result of marked subnormal intelligence, or mental illness, incompetency, condition, or disease: (1) is a danger to himself or to others; or (2) lacks the mental capacity to contract or manage his own affairs. This term shall include: (1) a finding of insanity by a court in a criminal case; and (2) those persons found incompetent to stand trial or found not guilty by reason of lack of mental responsibility.
- p. **Committed to a mental institution.** A formal commitment of a person to a mental institution by a court, board, commission, or other lawful authority. The term includes a commitment to a mental institution involuntarily. The term includes commitment for mental defectiveness or mental illness. It also includes commitments for other reasons, such as for drug use. The term does not include a person in a mental institution for observation or a voluntary admission to a mental institution.

EXCEPTION: NICS Improvement Amendments Act of 2007: A person who has been adjudicated as a mental defective or committed to a mental institution in a state proceeding is not prohibited by the adjudication or commitment if the person has been granted relief by the adjudicating/committing state pursuant to a qualifying mental health relief from disabilities program. Also, a person who has been adjudicated as a mental defective or committed to a mental institution by a department or agency of the federal government is not prohibited by the adjudication or commitment if either: (1) the person’s adjudication or commitment was set-aside or expunged by the adjudicating/committing agency; (2) the person has been fully released or discharged from all mandatory treatment, supervision, or monitoring by the agency; (3) the person was found by the agency to no longer suffer from the mental health condition that served as the basis of the initial adjudication/commitment; or (4) the adjudication or commitment, respectively is based solely on a medical finding of disability, without an opportunity for a hearing by a court, board, commission, or other lawful authority, and the person has not been adjudicated as a mental defective consistent with section 922(g)(4) of title 18, United States Code; or (e) the person was granted relief from the adjudicating/committing agency pursuant to a qualified mental health relief from disabilities program. Persons who fall within one of the above exceptions should mark “No” in the applicable box. This exception to an adjudication or commitment by a federal department or agency does not apply to any person who was adjudicated to be not guilty by reason of insanity, or based on a lack of mental responsibility, or found incompetent to stand trial, in any criminal case or under the Uniform Code of Military Justice.

- q. **Restraining order.** Under 18 U.S.C. 922, firearms may not be sold to or received by persons subject to a court order that: (1) was issued after a hearing which the person received actual notice of and had an opportunity to participate in; (2) restrains such person from harassing, stalking, or threatening an intimate partner or child of such intimate partner or person, or engaging in other conduct that would place an intimate partner in reasonable fear of bodily injury to the partner or child; and (3)(i) includes a finding that such person represents a credible threat to the physical safety of such intimate partner or child; or (ii) by its terms explicitly prohibits the use, attempted use, or threatened use of physical force against such intimate partner or child that would reasonably be expected to cause bodily injury. An “intimate partner” of a person is: the spouse or former spouse of the person, the parent of a child of the person, or an individual who cohabitates or has cohabitated with the person.
- r. **Misdemeanor crime of domestic violence:** A federal, state, local, tribal offense that is a misdemeanor under the federal, state, or tribal law and has, as an element, the use or attempted use of physical force, or the threatened use of a deadly weapon, committed by a current or former spouse, parent, or guardian of the victim, by a person with whom the victim shares a child in common, by a person cohabitating with, or has cohabited with the victim as a spouse, parent, or guardian, or by a person similarly situated to a spouse, parent, or guardian of the victim, or by a person who has a current or recent former dating relationship with the victim (as defined in 18 U.S.C. 921(a)(37)). The term includes all misdemeanors that have as an element the use or attempted

use of physical force or the threatened use of a deadly weapon (*e.g., assault and battery*), if the offense is committed by one of the defined parties. (*see exception in the definition of “Prohibited person”*). A person who has been convicted of a misdemeanor crime of domestic violence also is not prohibited unless: (1) the person was represented by a lawyer or gave up the right to a lawyer; or (2) if the person was entitled to a jury, was tried by a jury, or gave up the right to a jury trial. Persons subject to this exception should mark “no” in the applicable box.

- s. **Alien admitted to the United States under a nonimmigrant visa.** An alien admitted to the United States under a nonimmigrant visa includes, among others, persons visiting the United States temporarily for business or pleasure, persons studying in the United States who maintain a residence abroad, and certain temporary foreign workers. These aliens must answer “yes” to question 11.m.1 and provide the additional documentation required under question 11.m.2. Permanent resident aliens and aliens legally admitted to the United States pursuant either the Visa Waiver Program or to regulations otherwise exempting them from visa requirements may answer “no” to this question and are not required to submit the additional documentation under 11.m.2. An alien admitted to the United States under a nonimmigrant visa is not prohibited from purchasing, receiving, or possessing a firearm if the alien: (1) is in possession of a hunting license or permit lawfully issued by the federal government, a state, or local government, or an Indian tribe federally recognized by the Bureau of Indian Affairs, which is valid and unexpired; (2) was admitted to the United States for lawful hunting or sporting purposes; (3) is an official representative of a foreign government who is accredited to the United States government or the government’s mission to an international organization having its headquarters in the United States; (4) is an official representative of a foreign government who is en route to or from another country to which that alien is accredited; (5) is an official of a foreign government or a distinguished foreign visitor who has been so designated by the Department of State; (6) is a foreign law enforcement officer of a friendly foreign government entering the United States on official law enforcement business; (7) has received a waiver from the prohibition from the Attorney General of the United States.
- t. **Fugitive from justice.** Any person who has fled from any state to avoid prosecution for a felony or a misdemeanor, or any person who leaves the State to avoid giving testimony in any criminal proceeding. The term also includes any person who knows that misdemeanor or felony charges are pending against such person and who leaves the state of prosecution.

2. Preparing application and paying tax

- a. **Authority.** As provided by 26 U.S.C. 5822, any person (*other than a qualified manufacturer of firearms (see paragraph b))* seeking to make a firearm must submit, in duplicate, a separate application on this form for each firearm. The applicant maker must furnish all the information called for, except as noted by instructions within, on this application form.
- b. **Registration by qualified manufacturer.** A person who has a federal firearms license to manufacture firearms (*Type 07 or 10*) and who has paid special (*occupational*) tax to manufacture NFA firearms is exempt from the making tax and filing of the ATF Form 1. Such qualified manufacturers must report and register each NFA firearm manufactured by filing ATF Form 2, Notice of Firearms Manufactured or Imported, as required by 27 CFR 479.103.
- c. **Paying, or exemption from paying, tax.** As provided in 26 U.S.C. 5821, there is a tax on each firearm made. The making of a machine gun or destructive device incurs a \$200 making tax. The making of any other type of NFA firearm incurs a \$0 making tax. The reactivation of a registered unserviceable firearm is also subject to the making tax under this provision.

Title 26 U.S.C. 7801, 7805 authorizes the Attorney General to exempt tax under the National Firearms Act in limited circumstances. This exemption applies when the Attorney General authorizes a tax exemption to individuals for the making of specific NFA firearms by ruling, regulation, or other notice. Documentation must be provided that the firearm listed on the ATF Form 1 falls within the parameters of the Attorney General authorization.

Title 26 U.S.C. 7801, 7805 authorizes the Attorney General to exempt tax under the National Firearms Act in limited circumstances. This exemption applies when the Attorney General authorizes a tax exemption to individuals for the making of specific NFA firearms by ruling, regulation, or other notice. Documentation must be provided that the firearm listed on the ATF Form 1 falls within the parameters of the Attorney General authorization.

d. **Completing the form**

- (1) Applicants with a Type 03 curio and collector license must follow instructions for individuals or other entities.
- (2) The applicant shall provide their full legal name to include middle name. If the applicant is a trust or other legal entity, show only the complete name of the trust or legal entity and do not include any individual names (such as names of trustees or corporate officials).
- (3) The applicant shall provide a physical address (no Post Office boxes) in item 3a. The address shall be the location within the particular state where the firearm will be maintained for a trust or legal entity. In the case of two or more locations for a legal entity, the address shown shall be the principal place of business within the particular state (or principal office, in the case of a corporation).
- (4) If the applicant is an individual, the entire Form 1 shall be completed except for items 17 and 18. In addition, the applicant must include their fingerprints on FBI Form FD-258 and their photographs. (*see instruction 2.g*)
- (5) If the applicant meets the definition of a responsible person for a legal entity (see definition 1.e.), see 2.d(6) for responsible person requirements. Individuals must complete items 11-16 and sign the certification statement.
- (6) Documentation of entity existence: (a) If the applicant is other than an individual, the applicant must attach documentation evidencing the existence and validity of the entity, which includes complete and unredacted copies of partnership agreements, articles of incorporation, corporate registration, declarations of trust with any trust schedules, attachments, exhibits, and enclosures. (b) If the applicant entity has had an application approved as a maker or transferee within the preceding 24 months of the date of filing this application, and there has been no change to the documentation evidencing the existence and validity of the entity previously provided, the entity may provide a certification that the information has not been changed since the prior approval and shall identify the application for which the documentation had been submitted by form number, serial number, and date approved.

Note: An entity licensed under the Gun Control Act (GCA) that does not pay the special (*occupational*) tax (SOT) must submit documentation of entity existence as required in the above paragraph 27 CFR 479.63(b)(2)(i).

- (7) If the applicant is other than an individual, each responsible person (*see definition 1.e*) for the trust or legal entity must include a completed ATF Form 5320.23, NFA Responsible Person Questionnaire, with the submitted Form 1.

Note: Each Responsible Person of an entity licensed under the Gun Control Act (GCA) that does not pay the special (*occupational*) tax (SOT) must submit ATF Form 5320.23 with the application as instructed in the above paragraph 27 CFR 479.63(b)(2)(ii).

- (8) Item 18 (Method of Payment) is obscured on the registrant copy and CLEO copy. In addition, item 4.g (serial number) is obscured on the CLEO copy. These fields do not require completion on those copies.

- e. **Photographs and fingerprints.** An individual applicant must (1) attach a 2-inch x 2-inch photograph of the frontal view of the individual applicant taken within six months prior to the date of the application and (2) submit properly completed FBI Forms FD-258 (*fingerprint card with blue lines*) with the application. The fingerprints must be clear for accurate classification and taken by someone properly equipped to take them. A signature is required when fingerprint cards are submitted to the FBI.

Note: Each responsible person of an entity licensed under the GCA that does not pay SOT must submit fingerprints and photographs with their corresponding Form 5320.23 as instructed in the above paragraph 27 CFR 479.63(b)(2).

- f. **Social Security and UPIN.** The Social Security number and UPIN are not required; however, this information assists with the efficient completion of the NICS background check. Please be aware that refusal to provide this information may result in delays in the NICS background check process.
- g. **Signatures.** Signatures generated by the ATF eForms system, handwritten ink signatures, and other electronic signatures are permissible.
 - (1) If the applicant is an individual, the applicant must sign the form;
 - (2) If the applicant is a trust or legal entity, a responsible person of the trust or legal entity must sign the form;
 - (3) If the applicant is a federal firearms licensee, a responsible person of the federal firearms licensee must sign the form; or
 - (4) If the applicant is a government entity, a person who has authority to sign for the entity must sign the form.
- h. **Law enforcement notification.** The applicant must provide a copy of the Form 1 to the Chief Law Enforcement Officer (CLEO) who has jurisdiction over the area of the applicant's address shown in item 3b of the Form 1. In addition, if the applicant is other than an individual, a copy of the Form 5320.23, NFA Responsible Person Questionnaire, for each responsible person must be provided to their respective Chief Law Enforcement Officer. The Chief Law Enforcement Officer is considered to be the Chief of Police; the Sheriff; the Head of the State Police; or a state or local district attorney or prosecutor.
- i. **Remittance.** If the application is subject to the \$200 making tax, please complete item 19 for applications submitted by mail. **Do not send cash.** The tax for applications submitted through eForms must be paid through pay.gov and does not require completion of item 19.
- j. **Photocopies, computer-generated, or downloaded versions.** The form may be copied or downloaded (for example, from the ATF website (www.atf.gov)), and filled/signed electronically. If printed, the form does not have to be printed front to back.
- k. **Description of Firearm and Markings.**
 - (1) Item 4a. If you are modifying an existing firearm, enter the name and location of the original manufacturer. If you are creating the firearm, enter the maker's name, city, and state.
 - (2) Item 4c. Specify one caliber or gauge. If there is another designation, indicate the designation in item 4h.
 - (3) Item 4d. List the model designation (if known or as marked on firearm).
 - (4) Items 4e and 4f. Specify only one barrel length and overall length, as applicable. **Note:** if the firearm has a folding or collapsible stock, the overall measurement is to be made with the stock extended.
 - (5) Item 4g. Do not alter or modify the serial number of an existing firearm. Enter the existing serial number or, if a new firearm, one you create. The maker may not duplicate any serial number placed by the maker on any other firearm. See 27 CFR 479.102.
 - (6) Markings. The maker is required to mark the firearm with the maker's name, city, and state as shown in item 3. All markings must comply with 27 CFR 478.92 and 479.102.

Note: If there are additional makers, manufacturers, or importers; additional calibers associated with the description of the firearm; or additional barrel and/or overall lengths associated with the description of

additional barrel and/or overall lengths associated with the description of the firearm, include this information in item 4.h or on a separate sheet of paper.

1. **State or local permit.** If a state or local permit or license is required before the making of the firearm, a copy of the permit or license must be submitted with the application. If the applicant is a trust or legal entity, when the state of residence for any responsible person requires a state or local permit or license, a copy of the permit or license must be submitted with Form 5320.23, NFA Responsible Person Questionnaire.
- m. **Compliance with explosives laws (18 U.S.C. chapter 40) and regulations (27 CFR part 555).** If the application is for a destructive device utilizing explosive materials, mark the explosives box in item 4j and provide the type(s) of explosives to be used. If the applicant is other than a government agency, item 5 must be completed with the explosives license/permit number issued to the applicant. If the applicant is other than an individual, such as a legal entity, and does not have an explosives license/permit, a responsible person for the applicant must have a license/permit and enter the information in item 5. To comply with the explosives laws and regulations, any member of a legal entity must also be identified as a responsible person or employee possessor on the federal explosives license/permit. A federal explosives license or permit cannot be issued to a trust.
- n. **Submitting by mail or electronically.** The applicant must submit two copies to the NFA Division at the address on the face of the form or using the ATF eForms system. The applicant must direct a final complete copy to the Chief Local Law Enforcement Officer (*CLEO*) as provided in instruction 2.h and item 10.
3. **Approving application.** If approved, the NFA Division will affix the NFA tax stamp (*if any*) to the application, cancel it, and return the approved copy to the applicant. Approving the application effectuates registration of the firearm to the applicant; however, the firearm must not be made until the application has been approved.
4. **Withdrawing application.** The applicant may withdraw an application prior to approval subsequent to a written request to the Chief, NFA Division by mail to 244 Needy Road, Martinsburg, WV 25405; initiated through eForms; or submitted electronically to NFAFAX@ATF.GOV.
5. **Canceling approved application.** The applicant may void an approved application only if the firearm has not been made or modified. The intended maker must return the approved application, with original tax stamp affixed, with a written request by mail to the Chief, NFA Division; 244 Needy Road, Martinsburg, WV 25405; initiated through eForms; or submitted electronically to NFAFAX@ATF.GOV, citing the specific reasons for the request and that the firearm was not made.
6. **Disapproving application.** If the application is disapproved, the NFA Division will note the reason for disapproval on the application and return one copy to the intended maker.
7. **Reason for disapproving.** 26 U.S.C. 5822 provides that applications must be denied if making or possessing the firearm would place the intended maker in violation of law.
 - a. **Violation of law.** Applications must be denied if making or possessing the firearm would place the person making the firearm in violation of law.
 - b. **Machine guns.** 18 U.S.C. 922(o) provides that a machine gun may be made only for government use or export. An application will be denied unless making the firearm meets these criteria.
 - c. **Persons prohibited from making a firearm.** The application will be disapproved if the applicant or any responsible person is prohibited from possessing a firearm. (*For information regarding persons prohibited from possessing a firearm, refer to definitions 1.n through 1.t.*)
8. **Refunds.** Refunds for tax payments made for canceled, disapproved, or withdrawn applications must be requested within 18 months of the original payment date for payments made through pay.gov, or within three years for other payments.
9. **Status inquiries and questions.** Information relating to the NFA and other firearms and explosives laws is available at www.atf.gov. Any inquiry relating to the status of an application to make an NFA firearm or about procedures in general should be directed to the NFA Division at (304) 616-4500 or emailed to IPB@ATF.GOV. Be aware that any dissemination by ATF of information relating to the application to make and register an NFA firearm must conform with the restrictions in 26 U.S.C. 6103.
10. **Penalties.** Any person who violates or fails to comply with any of the requirements of the NFA must, upon conviction, be fined not more than \$10,000 or be imprisoned for not more than 10 years, or both. Any firearm involved in a violation of the NFA is subject to seizure and forfeiture. It is unlawful for any person to make or cause the making of a false entry on any application or record required by the NFA knowing such entry to be false.
11. **Compliance with the Gun Control Act.** Persons must also comply with all relevant portions of the GCA.

Reasons For Disapproval

INSUFFICIENT ANSWER - 4I - STATE REASON, NOT ACTUAL