

DEPARTMENT OF JUSTICE  
BUREAU OF ALCOHOL, TOBACCO, FIREARMS AND EXPLOSIVES

Information Collection Request  
Supporting Statement

OMB 1140-0012 ATF Form 2 (5320.2)  
Notice of Firearms Manufactured or Imported

A. JUSTIFICATION

1. The ATF Form 2 (5320.2) is required of (1) a person who is qualified to manufacture National Firearms Act (NFA) firearms or (2) a person who is qualified to import NFA firearms to register an NFA firearm manufactured or imported. In general, under the provisions of 26 U.S.C. § 5822, no person can make an NFA firearm until he or she has applied for and received approval from the Attorney General of the United States (delegated to ATF). Subject to certain exceptions, the making of an NFA firearm is subject to a tax of \$200.

Section 5841(b) provides that each manufacturer and importer shall register each firearm manufactured or imported. Section 5841(c) provides that each manufacturer shall notify the Attorney General of the manufacture of a firearm as provided by the regulations and that each importer, prior to importing a firearm, obtain authorization as required by regulations. Section 5852(c) exempts a qualified manufacturer from payment of the making tax for firearms manufactured.

These statutory requirements are implemented by §§ 479.101, 479.103, 479.111, and 479.112, Title 27, Code of Federal Regulations. Section 479.101 provides that each manufacturer and importer shall register each firearm manufactured or imported as required by Part 479. Section 479.103 provides the requirements for a manufacturer for the completion and filing of the Form 2 notice to register firearms manufactured. Section 479.111 provides that no firearm shall be imported unless the importer establishes that the importation is for certain purposes. Section 479.112 provides the requirements for an importer for the completion and filing of the Form 2 notice to register firearms imported.

This form is filed by Federally licensed firearms manufacturers and/or importers (under Part 478, Title 27, Code of Federal Regulations) who have paid the special (occupational) tax to manufacture or import NFA firearms. It is occasionally filed by a government agency when the agency directly imports the NFA firearm.

The following changes are made to the form:

- The NFA Branch is now the NFA Division and the change to reflect this has been made throughout the document
- Item 1.a – correction to typo in Reactivated
- Item 1.b – Insert ‘Import’ in field title
- Item 1.c – insert ‘Permit’ in field title
- Item 5 – new information request for explosives license/permit information (note: manufacturers who manufacture explosive-type destructive devices must comply with the Federal explosives laws (18 U.S.C. Chapter 40)
- Item 7 – new information request if the type of firearm being registered is an explosives-type device to identify the type of explosives
- Item 8 – new information request for submitter’s email address and the supplying of it is optional.
- Item 9 – renumbered as it was previously item 5
- Item 10 – renumbered as it was previously item 7
- Item 11 - new information request for marking information when a manufacturer has received ATF approval to mark the manufactured firearms with another manufacturer’s markings. This information will help ensure the proper identification of firearms on subsequent transactions.
- Item 12 – added instruction reference to the header line
- Item 12,a – reference to definition 1c rather than instruction for type of firearm
- Item 12 – previously item 8 (definition/instruction references within the field have been updated)
- Item 13 – previously item 9. Also modified to include the Name and title of signer that was in field 10.
- Item 14 – was previously item 11
- Item 15 – new field for ATF to acknowledge receipt of the submission.
- Item 16 – previously existed on the form without an item number.
- Import Information section – throughout section, updated any reference from item 8 to item 12; added suite number to the mailing address; MMMMMMMM
  - Interstate movement section – added reference to filing ATF Form 5320.20.
  - Restrictions section – inserted reference to include manufacturers and importers with dealers.
  - Persons Prohibited section – deleted statutory reference
- Retitled Instructions section to ‘Definitions/Instructions’
- Definition 1.d – added reference to responsible persons (as a result of the regulation project 41F), and replaced language relating to a natural person.

- Instruction 3.c – added reference to a fillable version of the form on the ATF website
- Instruction 3.d – new instruction regarding marking variances
- Instruction 3.e – was 3.d and the language has been updated
- Instruction 3.f – was 3.e
- Instruction 3.g – new instruction regarding use of supplemental pages
- Instruction 3.h – was 3.f
- Instruction 4 – retitled to ‘Filing’ and sections 4.a and 4.b retained
- Instruction 5 – retitled to ‘Submission’
- Instruction 5.a – was 4.c and has been titled ‘By Mail:’
- Instruction 5.b – was 5 and has been titled ‘By Facsimile Transmission’
- Instruction 5.c – new instruction for electronic filing.
- Instruction 7 – provided current contact telephone number

The notice is prepared in duplicate. One copy is retained by the manufacturer or importer as proof of registration. The other copy is sent to ATF and the receipt of the notice effectuates the registration of the firearm in the National Firearms Registration and Transfer Record to the manufacturer or importer. ATF returns a copy, although not required by the regulations, with a receipt so the submitter knows ATF did receive the form. As a notice, not an application, there is no approval or disapproval action taken.

2. The information is used to verify any subsequent transfer and registration of the firearm. In addition, registration information is used to determine the non-registration of a firearm, a violation as specified in § 5861.
3. ATF F 2 (5320.2) is available on the ATF website and it is fillable. Additionally, ATF implemented an electronic submission option on August 6, 2013, via ATF’s eForms System ([www.atfonline.gov](http://www.atfonline.gov)) for registered users. Unregistered users have the option of ordering a paper copy from the ATF Distribution Center or downloading the fillable form from ATF’s website ([www.atf.gov](http://www.atf.gov)) and submitting it via mail.
4. ATF uses a uniform subject classification system to identify duplication and to ensure that any similar information already available cannot be used or modified for use for the purpose of this information collection.
5. The information on this form is unique to the person supplying it and would have minimal or no impact on small businesses or other small entities.
6. The consequence of not conducting this information collection would result in manufacturers or importers not registering their firearms that have been manufactured or imported as required by law. Respondents submit the form only as often as is necessary to comply with statutory and regulatory requirements.

7. This collection is conducted in a manner consistent with the requirement in 5 CFR 1320.6. There are no special circumstances.
8. This information collection is mandatory (26 U.S.C. 5841(c)). Both the 60-day and 30-day notices were published in the Federal Register, but received no public comments.
9. No payment or gift is associated with this collection.
10. The information collected is classified as “tax return” or “tax return information” under 26 U.S.C. 6103 and its release is severely restricted. The information may be only disclosed to Federal authorities for purposes of prosecution for violation of the National Firearms Act. Confidentiality is not assured.
11. No questions of a sensitive nature are associated with this collection.
12. In Tax Year 2016 (July 1, 2015 to June 30, 2016), 15,545 Form 2 notices were received. Of these responses, 53% were filed on paper and the remaining 47% electronically via ATF’s eForms system. The number of respondents associated with this collection is 4,552 (396 qualified importers and 4,156 qualified manufacturers) for the same Tax Year, with each respondent responding approximately 3 times. Each form takes 30 minutes per respondent. Accordingly, the total burden associated with this collection is 7,773 hours (15,545 responses x 30 minutes). The increase is due to number of respondents and responses.
13. No new cost is associated with this collection. The forms are either submitted by mail (including by facsimile transmission) or electronically. We estimate the mailing cost to be \$.60 (postage and envelope) per submission. The number of submissions is 15,545 for a total cost of \$9,327 (15,545 responses x \$.60). This figure will in actuality be less as the Form 2 may be submitted via ATF’s eForms system.
14. The estimated annual cost to the Federal Government is as follows:
 

Printing	9,000 forms @ \$.10 per form = \$900
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15. The adjustments associated with this collection are increases in the number of respondents by 1,561, number of responses by 6,572, and burden hours by 3,286. The cost estimate for the public increases by \$3,943 and decreases for the Federal Government by \$1,000.
16. The results of this collection will not be published.

17. ATF does not request approval to not display the expiration date of the OMB approval for this collection.
18. There are no exceptions to the certification statement.