

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

Information Collection Request  
Supporting Statement

OMB 1140-0013

Application for Tax-Exempt Transfer of Firearm  
and Registration to Special Occupational Taxpayer - ATF Form 3 (5320.3)

A. JUSTIFICATION

1. The Application for Tax-Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer - ATF Form 3 (5320.3), is required to apply for the transfer and registration of a National Firearms Act (NFA) firearm subject to the exemption from the transfer tax provided by 26 U.S.C. § 5852(d). Under the provisions of 26 U.S.C. § 5812, an NFA firearm shall not be transferred, until the transferor has applied for and received approval from the Attorney General (delegated to ATF), and paid the applicable transfer tax. The transfer of an NFA firearm is subject to a tax of \$200 or \$5 (for a firearm classified as an “any other weapon”), except for specific exempted transactions. The statutory requirements are implemented in § 479.88, Title 27, Code of Federal Regulations. ATF Form 3 (5320.3) is filed by Federal firearms licensees who have paid the special (occupational) tax to import, manufacture or deal in NFA firearms to transfer an NFA firearm to a similarly qualified licensee.
2. ATF Form 3 (5320.3) must be submitted and approved by ATF, prior to the transfer of a National Firearms Act weapon from one Special Occupational Tax paying Federal firearms licensee to another. The form is required whenever such a transfer is to be made. The information on this form is used by NFA Division personnel to determine the legality of the application under Federal, State and local law. Section 5822 provides that an application shall not be approved, if the making or possession would place the person making the firearm in violation of law. The application is submitted in duplicate. The approval of the application effectuates the registration of the firearm to the transferee. Both copies of the application are noted to reflect the approval. However, one copy is returned to the applicant for transmission to the transferee as proof of registration, while the other is retained by ATF as part of the National Firearms Registration and Transfer Record. The registration information is also 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 3 (5320.3) is available on the ATF website to download and print. The form can also be faxed to ATF, provided the transferor filed an affidavit with the NFA Division, in accordance with ATF Industry Circular 89-6. As of August 2013, the e-fillable ATF F 3 (5320.3) can be completed, submitted, and filed electronically via ATF's eForms platform: [www.atfonline.gov](http://www.atfonline.gov).
4. ATF uses a 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 has no impact on small businesses or other small entities.
6. The consequence of not conducting this collection of information would be a violation of the Gun Control Act. ATF has no control over the frequency of the submissions. Respondents submit the form 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.
8. No comments were received during the 60-day Federal Register notice period. However, a 30-day notice will be published in the Federal Register to solicit public comments.
9. No payment or gift is associated with this collection.
10. Respondents' confidentiality is assured by 26 U.S.C. §§ 5848 and 6103 and 5 U.S.C. §§ 552 and 552a, and as indicated by the Privacy Act Notice contained on the form. No other means of confidentiality is available.
11. No questions of a sensitive nature are asked.
12. The total number of annual responses for this information collection is 130,289 of which 123,135 are submitted via the eForms platform. It takes 30 minutes to complete the form. The total number of burden hours is 65,145.
13. The cost to the respondent is postage. In FY 2019 94% of the respondents submitted via eForms. The balance of submitted forms via paper is 7,154 and will be mailed for a total burden of \$4,292.
14. The estimate of annual cost to the Federal Government is \$715.40 to print the 7,154 paper forms.

15. The adjustments to this information collection include a decrease in the total responses by 47,211. Consequently, the annual burden hours has also reduced by 23,605. However, the public cost increased to \$ 4,292, because some respondents completed and mailed their applications to ATF for processing, although this collection can be electronically submitted.
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.

B. Collections of Information Employing Statistical Methods.

None.