Justification for No Material/Nonsubstantive change

ATF requests approval to make the following changes to OMB 1140-0013 (Application for Tax-Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer - ATF Form 3 (5320.3):

- Update all references from "National Firearms Act Branch" to "National Firearms Act Division"
- Addition of item 2c: Transferor's Email Address