DEPARTMENT OF JUSTICE

BUREAU OF ALCOHOL, TOBACCO, FIREARMS AND EXPLOSIVES

Information Collection Request

OMB 1140-XXXX

Request for Restricted 922(o) Machine Gun (National Firearms Act) – ATF Form 5320.24

**SUPPORTING STATEMENT**

**A.** **JUSTIFICATION**

1. Under the provisions of 26 United States Code (U.S.C.) Section (§) 5812, a National Firearm Act (NFA) firearm shall not be transferred until the transferor has applied for and received approval from the Attorney General (delegated to the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)), and paid the applicable transfer tax. The statutory requirements are implemented in § 479.88, Title 27, Code of Federal Regulations (CFR).

The Request for Restricted 922(o) Machine Gun (National Firearms Act) – ATF Form 5320.24 (ATF Form 5320.24) is filed by Federal Firearms Licensees who have paid the special (occupational) tax to import, manufacture, deal in, or transfer an NFA firearm to a similarly qualified licensee. The completed ATF Form 5320.24 will also serve as supporting documentation for the Application for Tax-Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer - ATF Form 3 (5320.3) (ATF Form 3), which must be completed by a law enforcement authority requesting demonstration of 922(o) restricted machineguns.

Title 27 CFR § 479.105 requires that applications to transfer and register “post-1986” machineguns be approved, if it is established by specific information provided by a prospective Government customer, who requires a demonstration of the firearm or information about the availability of the machinegun to fill subsequent orders. These requests must also be approved if the applicant has submitted letters from governmental entities expressing a need for a particular model firearm or interest in seeing a demonstration of a particular machinegun. The regulation further requires that applications to transfer more than one machinegun must also establish the dealer’s need for the quantity of samples they are requesting to be transferred.

2. ATF Form 5320.24 will be used by delegated law enforcement entity when requesting a demonstration of restricted machineguns and will accompany a completed ATF Form 3, along with corresponding weapon information. The completed ATF Form 5320.24 will serve as supporting documentation for all required weapon information, to satisfy government requirements in Title 27, CFR § 479.105. NFA Division personnel will use the information collected on ATF Form 5320.24 to verify authenticity of the demonstration with the requesting law enforcement entity.

Supporting documentation regarding the transfer of 922(o) restricted machine guns is required for each transfer to a non-government entity. A letter from law enforcement or Government entity must also accompany a request for demonstration, prior to a potential machine gun purchase. ATF Form 5320.24 is intended to provide applicants with a method to provide all required information to complete a valid transfer. The completed ATF Form 5320.24 will be attached to the requestors completed ATF Form 3 machine gun transfer application.

1. The fillable ATF Form 5320.24 is available on the ATF website for download, print, and completion and can be submitted electronically by fax or email: NFAFAX@ATF.GOV, for processing. ATF intends implement a fully electronic version of the ATF Form 5320.24 on the eForms platform for completion and processing.
2. NFA Division personnel will still accept and process the historically accepted Demonstration Letter. ATF Form 5320.24 is a duplication and standardization effort to collect of the information required on the Demonstration Letter, while reducing public submission of requests on diverse templates and formats for processing. The implementation of ATF Form 5320.24 will allow ATF personnel to properly track, monitor, verify, and maintain records regarding requests for demonstrations from law enforcement agencies. This new form is also intended to reduce the potential for errors which often leads to the disapproval of the Demonstration Letter and eliminate the potential for the filing fraudulent requests.
3. This collection has no impact on small business. The recordkeeping/reporting requirement is considered to be the minimum necessary to ensure compliance with existing regulations.

6. ATF Form 5320.24 will be the primary method for applicants to provide supporting information about their restricted machine gun transfer requests. Without this information collection (IC) applicants will continue to provide incomplete information to process their restricted machine gun transfer requests. Information collected on ATF Form 5320.24 is also used to verify Form 3 submissions of NFA Machineguns purchases to be transferred in the National Firearms Registration and Transfer Record (NFRTR).

7. This collection of information is consistent with the provisions of 5 CFR § 1320.6. There are no special circumstances. Use of this IC is consistent with the provision of NFA Title 26, United States Code, Chapter 53. The implementing regulations are found in Title 27, CFR, Part 478. As provided by 26 U.S.C. §§ 5812 and 5852, any person seeking to transfer a firearm exempt from payment of tax must complete the ATF Form 3. ATF Form 5320.24 will be used as the supporting documentation for applicants requesting the transfer of a restricted machinegun for law enforcement use.

8. Both a 60-day and 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. In addition to the requirements for confidentiality contained in the Privacy Act, this information is classified as "tax information" or "tax return information" and any release is severely restricted by the Tax Reform Act (26 U.S.C. § 6103).

11. No questions of a sensitive nature are asked.

12. Each filing of this new requested form will be the supporting documentation for ATF Form 3 submission. The total respondents are 1,850. Each respondent will respond once for a total 1,850 responses. It will take approximately 20 minutes for each respondent to prepare their responses for this collection. Therefore, the total annual burden for this information collection is 616 hours.

13. There is no startup cost or annual cost to the respondent, since the completed form can be electronically submitted by fax or email for processing.

14. The estimated annual cost to the Federal Government is $185.50

15. This is a new collection that affects the public burden. There are a total 1,850 responses and respondents to this collection. The total burden hours are 616. However, there is no public cost burden associated with this collection which has electronic submission capability.

16. The results of this collection will not be published.

17. ATF does not request approval to not display Office of Management and Budget expiration date for this collection.

18. There are no exceptions to the certification statement.

**B**. **THIS COLLECTIONS OF INFORMATION EMPLOYS NO STATISTICAL METHODS.**