Justification for Request to Expedite OMB Approval:

ATF is instituting changes on ATF Forms 5320.1, 5320.4, and 5320.5 (OMB control numbers 1140-0011, 0014, and 0015) necessary to implement section 70436 of the One Big Beautiful Bill Act ("OBBBA"), Pub. L. 119–21 (July 4, 2025), which amended 26 U.S.C. 5811(a) and 5821(a) to require that the transfer and making taxes, respectively, for all firearms regulated under the National Firearms Act (other than machine guns and destructive devices) be $0. This statutory provision will go into effect on January 1, 2026, and the updates to the forms are necessary to effectuate the new $0 making and transfer taxes. As a result of the statutory timeline, ATF is asking that OMB complete its review, approval, and NOA by December 31, 2025 (which also happens to be the expiration date for these ICRs).

ATF completed the 60-day notice and public comment period, responded to public comments, and the FR published the 30-day notices on October 31. Their comment period runs through the end of November, which would allow OMB 31 days thereafter for review before the statutory deadline by which ATF has to begin using the new forms.