

Department of Justice

Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF)

Information Collection Request (ICR)

OMB 1140-0014

Application to Transfer and Register NFA Firearm (Tax-Paid)

(ATF Form 5320.4 (“Form 4”))

SUPPORTING STATEMENT

A. JUSTIFICATION

1. Explain the circumstances that make the information collection necessary.

Any person who wishes to apply for approval to transfer and register a National Firearms Act (NFA) firearm must submit a written application to ATF on a form prescribed by ATF.¹ 26 U.S.C. § 5812. The NFA also requires that the application identify the transferee, the transferor, and the firearms being transferred, in such a manner as the Attorney General may by regulations prescribe. *Id.* If the transferee is an individual, the application must also include their fingerprints and a photograph. ATF’s implementing regulations are in 27 CFR 479.81-479.91. In § 479.84, ATF has prescribed the form, Application to Transfer and Register NFA Firearm (Tax-Paid), (ATF Form 5320.4) (“Form 4”) for these required purposes.

Under the provisions of 26 U.S.C. § 5812, no person can transfer an NFA firearm until they have applied for and received approval from the Attorney General (delegated to ATF), and paid the applicable transfer tax. Transferring a machinegun or destructive device is still subject to a \$200 transfer tax. 26 U.S.C. § 5811; 27 CFR 479.82. Applicants not exempt from the tax must submit their tax payment with the Form 4. 27 CFR 479.84(b). However, transferring any other NFA firearm is subject to a \$0 tax as of January 1, 2026.

ATF has found that collecting an individual’s social security number, date of birth, race/ethnicity, and UPIN (if applicable) reduces delays in processing NICS background checks, which are part of the application approval process. Therefore, Form 4 includes fields for this information. While it is optional, applicants may find it beneficial to include this information.

Form Changes.

ATF is making the following changes to Form 4 (ATF Form 5320.4) due to statutory changes to the transfer tax and as part of renewing this ICR:

- removing the \$5 box in Item 1, Type of Transfer, and replacing it with a \$0 box
- revising Instructions 2.b. in the “Preparation of Application section to read: “Transfer

¹ Responsibility for administering and enforcing the NFA was originally invested in the Secretary of Treasury and delegated to the Director of the Bureau of Alcohol, Tobacco, Firearms, and Explosives. Pursuant to the Homeland Security Act of 2002, the Bureau and that responsibility were transferred to the Department of Justice under the direction of the Attorney General. See 28 U.S.C. 599A(b)(1), (c)(1); 28 CFR 0.130(a)(1)–(2); Treasury Department Order No. 221, sec. (1), (2)(d), 37 FR 11696, 11696–97 (June 10, 1972). Accordingly, the Department and ATF have promulgated regulations necessary to implement the NFA. See 27 CFR part 479.

Tax Rates. The transfer tax is \$200.00 for machineguns and destructive devices. The transfer tax is \$0.00 for other types of firearms.”

In addition, ATF is making the following changes to Form 4 to make the form easier to read, correct minor errors, and adjust for updated technology:

- revising the title to be more clear
- removing the photo box on the form to allow the option to attach either a passport-style photo or a copy of a photo identification document
- combining race/ethnicity items
- allowing additional types of electronic/digital signatures
- revising the fillable pdf form to link copy 1 and copy 2 so that copy 2 gets populated as the copy 1 is filled in, except for check boxes and signature
- adding references to eForms and pay.gov
- adding reference to the refund process
- removing the CLEO notification requirement and copy
- adding instructions for married couples jointly making, transferring, and registering a firearm, as an ‘other legal entity’
- correcting typographical/grammar items
- adding email addresses for different questions: nfa@atf.gov, ipb@atf.gov, & nfafax@atf.gov

2. Indicate how, by whom, and for what purpose the information will be used.

The NFA Division within ATF uses the information on this form to determine whether the applicant may legally make and register the firearm under federal, state, tribal, and local law. The form also identifies the transferor, transferee, and firearm(s). 26 U.S.C. § 5812 provides that ATF cannot approve an application if receiving or possessing the firearm would place the person receiving the firearm in violation of law. The form asks an individual transferee to respond, under penalties of perjury, to questions to determine whether they are prohibited by federal law from possessing firearms. For a trust or legal entity, which cannot answer these questions on the Form 4, because they are not an individual, each responsible person for that trust or legal entity instead provides this information when they submit ATF Form 5320.23, NFA Responsible Person Questionnaire (covered by a different information collection).

Submitting fingerprints, which individuals must do under this information collection (and RPs must do in connection with submitting their Form 5320.23), is necessary for background checks as part of determining whether the applicant or responsible person would be prohibited by federal law from possessing a firearm, and is required by the Act.

The person must submit the application in duplicate. ATF annotates both copies to reflect whether the application is approved and the firearm is registered. It returns one copy to the applicant as proof of registration, and ATF retains the second copy as part of the National Firearms Registration and Transfer Record. This information is used as part of verifying the validity of the registration and the firearm’s transfer to any subsequent person. In addition, ATF uses registration information to determine that a firearm wasn’t registered, a statutory violation specified in 26 U.S.C. § 5861.

3. Describe whether, and to what extent, the information collection involves using automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection.

The Form 4 is currently available for electronic filing on the ATF website. The vast majority of Forms 4 (97% in 2024) are submitted via eForms, which offers significant cost-saving benefit to the government by essentially eliminating printing and data entry costs. It also provides significant cost savings to applicants by saving them time through auto-populated eForms features, reducing errors, and eliminating the costs of postage. In addition, many applicants can obtain free electronic fingerprinting at the premises of their FFL which can be reused with future applications, in addition to previous free paper fingerprinting at law enforcement facilities. Most applicants can also take a suitable photograph with their phone for submission with an eForm, eliminating the need to print and mail physical photographs.

4. Describe efforts to identify duplication.

This information is not duplicative and requires a person to submit information relevant to the lawfulness of their request to receive a firearm; ATF must ascertain their identity and qualifications on a case-by-case basis for each transfer. As a result, each applicant must provide unique information for each application, and it is not possible to use that information for other purposes. 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 in this information collection before establishing the collection.

5. If the information collection impacts small businesses or other small entities, describe any methods used to minimize burden.

This information collection does not have a significant impact on small entities.

6. Describe the consequences to federal programs or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.

Without this information collection, firearms could be transferred to persons whose possession would violate the law and present a public safety risk. Because a person's status can change over time, the frequency cannot be reduced – they must submit the information each time they want to transfer and register an NFA firearm. The statute also requires that they must do so for these purposes.

7. Explain any special circumstances that would cause the information collection to be conducted in a manner inconsistent with 5 CFR 1320.6.

Requiring respondents to report information to the agency more often than quarterly: Although ATF does not require respondents to report information at any established frequency, the

frequency is determined by how often any given person wants to transfer and register an NFA firearm. It is possible therefore that submitting an application to ATF might occur more than quarterly if a person applies more than once and during different quarters of the year.

Requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records for more than three years: The Form 4 serves as proof that the person has transferred and registered their NFA firearm and is lawfully possessing it. The person must, by law, produce proof of registration in response to a law enforcement request. As a result, owners must retain this document for as long as they possess the NFA-regulated item, which could be a short time or a lifetime.

There are no other special circumstances associated with this information collection, which is otherwise conducted in a manner consistent with 5 CFR 1320.6.

8. If applicable, provide a copy, and identify the date and page number, of the agency's notice published in the *Federal Register*, as required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB.

The 60-Day Notice was published in the *Federal Register* on August 8, 2025 (90 FR 38507). The comment period ended on October 7, 2025. ATF received one set of comments on this information collection. The commenter, a dealer in NFA firearms, submitted a joint comment on ICRs 1140-0011, 1140-0014, 1140-0015, and 1140-0107, expressing support for the changes ATF is making to ATF Form 5320.4 ("Form 4") covered by this ICR, and Forms 5320.1, 5320.5, and 5320.23.

Comment summary

Specifically, the commenter stated that removing the requirement to send a copy of the form to CLEOs was a welcome change, and would alleviate concerns the commenter said CLEOs have about inadvertently creating a firearms registry in their office due to these forms. The commenter also advocated that all attempts to modernize the form, including allowing digital signatures, should be pursued and are also long overdue. Prohibiting digital signatures, the commenter added, imposes an unnecessary burden on applicants. The commenter also expressed support for the changes allowing a copy of photo IDs instead of requiring a 2" x 2" photograph and removing the requirement to submit fingerprints with each application, stating that neither requirement is needed even though required by statute.

ATF response

ATF appreciates the feedback from this commenter on the proposed changes. It is helpful to receive feedback, positive or negative, from persons impacted by our processes so we can make them more user-friendly and efficient. In response to the commenter's suggestion that ATF should make all efforts to modernize these NFA forms, we think the following information will be helpful. The proposed changes to these forms reflect larger changes the agency is making to its NFA regulations and across other NFA forms, as well. These changes have been developing for some time and are projected to take effect during the next year. In addition to allowing electronic signatures, ATF is also making its NFA forms electronically fillable as the ICRs come up for renewal, and expects to move to solely electronic forms in 2026. In addition, NFA is

continuing to build the rest of its forms into its eForms platform, so applicants can complete and submit the forms online.

9. Explain any decision to provide any payments or gifts to respondents, other than remuneration of contractors or grantees.

ATF does not provide payments or gifts in connection with this collection.

10. Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.

ATF has not assured respondents of confidentiality. However, the information being collected includes PII and is thus protected by the Privacy Act. The information is maintained by ATF in a system of records, Justice/ATF-008, Regulatory Enforcement Record System. The form that accompanies this ICR includes a Privacy Act statement that covers this information and informs respondents of the system of records, routine uses, etc.

The information on this form is also considered “tax information” or “tax return information” and any release is severely restricted under the Tax Reform Act (26 U.S.C. § 6103) and may be disclosed only to federal authorities for purposes of prosecuting violations of the NFA. It is protected as Controlled Unclassified Information (CUI).

11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private.

This information collection includes questions of a sensitive nature. These relate to whether the applicant is prohibited by law from receiving or possessing an NFA firearm, such as whether the applicant has been convicted of any crime, is a fugitive from justice, is a drug user, is an illegal alien, etc. ATF needs this information to determine whether the individual or responsible person is prohibited by federal law from possessing firearms.

12. Provide estimates of the information collection’s hour burden.

There are a total 546,424 respondents who respond one (1) time per year to this information collection. It takes on average 12 minutes (0.20 hours) to complete the form. Therefore, the total annual IC burden is approximately 109,284.8 hours (546,424 respondents * 0.20 hours).

Because respondents must complete the process as a private individual and not on behalf of their official business, ATF assumes that they would not be doing the application during paid work time. Therefore, ATF calculated the monetized value of that time using a standard “leisure wage” formula. For this calculation, ATF used a methodology developed by the Department of Health and Human Services (HHS). Because HHS’s methodology relies on Bureau of Labor Statistics (BLS) data that is updated on a monthly basis, we did not need to use an inflation-adjusted wage rate. Accordingly, consistent with HHS’s methodology, we used the BLS median weekly income for full-time employees as the base from which to calculate the hourly leisure wage. Based on

this methodology, ATF attributes a rounded value of \$23 per hour for time spent by respondents to complete the Form 1 applications. This results in a total of \$2,513,550.40 (109,284.8 hours * \$23).

Table 1 provides the number of respondents, annual number of responses, hourly burden, and monetized value of respondent time.

Table 1. Estimated annualized respondent cost and hour burden (rounded)

| Activity | Number of respondents | Frequency | Total annual responses | Time per response | Total annual burden (hours) | Hourly rate per response | Annual monetized value |
|-------------------|-----------------------|-----------|------------------------|-------------------|-----------------------------|--------------------------|------------------------|
| Completing Form 1 | 546,424 | 1 | 546,424 | .20 | 109,285 | \$23 | \$2,513,555 |

The monetized annual hourly burden for this information collection is therefore \$2,513,555 (rounded).

13. Provide an estimate of the total annual cost burden to respondents or record-keepers resulting from the information collection. (Do not include the cost of any hour burden shown in Items 12 and 14).

There are no additional costs associated with this information collection.

14. Provide estimates of the annualized cost to the federal government.

ATF estimates no additional costs to the federal government associated with this collection. This is due to the current staffing and administrative capacity already in place to complete any marginal processing required under this information collection, with long-term staffing capacity serving as a sunk cost.

15. Explain the reasons for any program changes or adjustments.

There has been an increase in the number of applicants per year, rising from 123,339 applicants during the last renewal to 546,424, an increase of 423,085. However, there has been a decrease in the time burden due to changes in technology allowing electronic forms, reducing the number of respondents who must provide fingerprints and reducing the number of copies, allowing electronic fingerprints on-site, reducing respondents who must provide photographs, allowing cell phone photographs, and allowing photocopied identification cards instead, all submitted electronically. As a result, there has been a corresponding decrease in the burden hours per respondent, from .5 hours to .2 hours each, resulting in a reduction in total annual burden hours from 446,755 to 109,285 (a decrease of 337,470 hours).

16. For information collections whose results will be published, outline plans for tabulations and publication.

ATF will not publish the results of this collection.

17. If seeking approval to not display the expiration date for the information collection, explain the reasons that display would be inappropriate.

ATF intends to display the OMB expiration date for this information collection.

18. Explain each exception to the certification statement.

This information collection does not include any exceptions to the certification statement.

B. INFORMATION COLLECTIONS EMPLOYING STATISTICAL METHODS.

This collection does not employ statistical methods.