

**Non-substantive Change Request for  
OMB 1140-0011,  
ATF Form 5320.1, Application/Permit to Make NFA Firearm (“Form 1”)**

ATF Form 5320.1 is the form persons must submit to request permission to make a National Firearms Act-regulated firearm. It serves as both the application and, when approved, the permit to make such firearms. Currently, making an NFA firearm is subject to a \$200 tax set by statute under 26 U.S.C. 5821, with limited exceptions, and also reflected in ATF regulations.

Form 5320.1 currently includes three choices (checkboxes) for applicants in block 1, Type of application: tax-paid, tax-exempt for government entities, and tax-exempt for other statutory reasons.

In July 2025, Congress passed the One Big Beautiful Bill Act, Pub. L. 119-21 (July 4, 2025). Section 70436 of the OBBBA amended 26 U.S.C. 5821(a) to require that the statutorily-required making tax for all NFA firearms, except machine guns and destructive devices, be reduced from \$200 to \$0, effective on January 1, 2026. ATF must be able to implement this change for all making applications submitted beginning January 1, 2026.

ATF is therefore requesting to make a non-substantive change to Form 5320.1 in order to bring it into compliance with the OBBBA statutory change and enable ATF to implement the new tax option beginning January 1, 2026. Because machine guns and destructive devices are still subject to the \$200 making tax, ATF is adding a fourth checkbox to the three existing ones, which will be another tax-paid option. So the options will be: tax-paid \$200, tax-paid \$0, tax-exempt for government entities, and tax-exempt for other statutory reasons. ATF is also shifting block 1 from the right side of the form to the left side. ATF has a pending rulemaking to effectuate the statutory change. However, the statutory change is effective and binding on ATF even without the regulatory change, and ATF is required to implement it through this form before the rulemaking will be finalized.

In addition, because ATF has been permitting applicants to submit other forms of photos (such as electronic versions through eForms), this form also removes the photo box where applicants would previously attach the paper photo to eliminate confusion. They will now just submit the required 2x2 photograph with the form. The form also combines the race and ethnicity boxes into one box with two new Census ethnicities added to the options, and removes checks as a payment method -- both to comply with executive orders issued this summer. There are no rulemakings associated with any of the changes in this paragraph.

Please see accompanying form with these changes.