DEPARTMENT OF JUSTICE
BUREAU OF ALCOHOL, TOBACCO, FIREARMS AND EXPLOSIVES

Information Collection Request
Supporting Statement
OMB 1140-0012
Notice of Firearms Manufactured or Imported - ATF Form 2 (5320.2)

A. JUSTIFICATION

1. The Notice of Firearms Manufactured or Imported - ATF Form 2 (5320.2) is required of (1) a person who is qualified to manufacture National Firearms Act (NFA) firearms, or (2) a person who is qualified to import NFA firearms to register manufactured or imported NFA firearm(s). In general, under the provisions of 26 U.S.C. § 5822, no person can make an NFA firearm until he or she has applied for and received approval from the Attorney General of the United States (delegated to ATF). Subject to certain exceptions, the making of an NFA firearm is subject to a tax of $200.

   Section 5841(b) provides that each manufacturer and importer shall register each firearm manufactured or imported. Section 5841(c) provides that each manufacturer shall notify the Attorney General about the manufacture of a firearm, as provided by the regulations. These regulations further stipulate that each importer must obtain authorization as required by regulations, prior to importing a firearm. Section 5852(c) exempts a qualified manufacturer from payment of the making tax for manufactured firearms.

   These statutory requirements are implemented by §§ 479.101, 479.103, 479.111, and 479.112, Title 27, Code of Federal Regulations. Section 479.101 provides that each manufacturer and importer shall register each firearm manufactured or imported as required by Part 479. Section 479.103 provides the requirements for a manufacturer to complete and file the ATF Form 2 (5320.2), in order to register manufactured firearms. Section 479.111 provides that no firearm shall be imported unless the importer details that the importation is for a specific purpose(s). Section 479.112 also provides the requirements for an importer to complete and file the ATF Form 2 (5320.2), in order to register imported firearms.

   Additionally, the ATF Form 2 (5320.2) is filed by federally licensed firearms manufacturers and/or importers (under Part 478, Title 27, Code of Federal Regulations), who have paid the special (occupational) tax to manufacture or import NFA firearms. It is occasionally filed by a government agency when the agency directly imports the NFA firearm.

The application is prepared in duplicate. One copy is retained by the manufacturer or importer as proof of registration. The other copy is sent to ATF and the receipt of the notice effects the registration of the firearm in the National Firearms Registration and Transfer Record to the manufacturer or importer. ATF returns a copy, although not required by the regulations, with a receipt so the submitter knows ATF did receive the form. As a notice, not an application, there is no approval or disapproval action taken.

2. The collected information is used to verify any subsequent transfer and registration of the firearm. In addition, registration information is used to determine the non-registration of a firearm, a violation as specified in § 5861.

3. ATF Form 2 (5320.2) is available on the ATF website and it is fillable. Additionally, ATF implemented an electronic submission option on August 6, 2013, via ATF's eForms System (www.atfonline.gov) for registered users. Unregistered users have the option of ordering a paper copy from the ATF Distribution Center or downloading the fillable form from ATF's website (www.atf.gov) and submitting it via mail.

4. 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 for the purpose of this information collection.

5. The information on this form is unique to the person supplying it and would have minimal or no impact on small businesses or other small entities.

6. The consequence of not conducting this information collection would result in unregistered manufactured and imported firearms, which violates existing laws requiring manufactures and importers to register all firearms. Respondents submit the form only as often as is necessary, to comply with statutory and regulatory requirements.

7. This collection is conducted in a manner consistent with the requirement in 5 CFR 1320.6. There are no special circumstances.

8. The 60-day notice was published in the *Federal Register* on 10/13/2026 (91 FR 64945). The comment period ended on 12/14/2026. ATF received _____ comments.

9. No payment or gift is associated with this collection.

10. The information collected is classified as "tax return" or "tax return information' under 26 U.S.C. 6103 and its release is severely restricted. The information may be only disclosed to Federal authorities for the purposes of prosecution for violating the National Firearms Act (NFA). Confidentiality is not assured.

11. No questions of a sensitive nature are associated with this collection.

12. 14,384 Form 2 notices were received. Of these responses, 83% were received electronically via ATF's eForms system. There are a total 4,212 respondents to this IC and each respondents will respond approximately 3.415 times. Each respondent will take approximately 30 minutes to prepare his or her responses. Therefore, the total burden associated with this collection is 7,192 hours, which is equal to 14,384 (total responses) * .5 (30 minutes).

13. Most of the completed forms for this IC are either submitted by mail (including by facsimile transmission) or electronically through the eForms system. As such,we estimate the total mailing cost for this IC to be $.60 (postage and envelope) per submission. Therefore, the total mailing costs for this IC is $8,630, which is calculated as follows: 14,384 (total respondents) * $.60 (postage costs per respondents).

14. The estimated annual cost to the Federal Government is as follows:

Printing	9,000 forms @ $.10 per form =
$900	

15. No adjustments being made during this renewal; extended without change.

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

17. ATF does not request approval to not display the expiration date of the OMB approval for this collection.

18. There are no exceptions to the certification statement.

B. COLLECTION OF INFORMATION EMPLOYING STATISTICAL METHOD

None