U.S. Department of Justice

Bureau of Alcohol, Tobacco,
Firearms, and Explosives

Office of Assistant Director

Washington, DC 20226

October 26, 2026

VIA EMAIL

Ms. Kathryn Spiering
OMB Desk Officer
Office of Information and Regulatory Affairs
New Executive Office Building
Washington, DC 20530

Dear Ms. Spiering:

As the Assistant Director, Enforcement Programs and Services, Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF), I am requesting emergency review and approval – in lieu of a temporary extension while the 60-day notice period completes and the 30-day notice is published -- for OMB 1140-0012, 1140-0013, 1140-0016, 1140-0090, 1140-0104, and 1140-0124, pursuant to the requirements of the Paperwork Reduction Act (PRA).

This letter requests emergency approval of these information collections by October 31, 2026, in accordance with 44 U.S.C. § 3507 and 5 CFR 1320.13, which permits such expedited approvals when an agency needs to collect information before the time periods established by the PRA expire, it is essential to the mission of the agency, would cause public harm if normal clearance procedures are followed, an unanticipated event has occurred, and using normal clearance procedures will prevent or disrupt collecting the information. *See* 44 U.S.C. §§ 3507(j)(1) and (2).

This emergency processing is essential because complying with normal clearance procedures would cause public harm and harm to ATF's mission if the normal clearance process is followed, in that:

(1) Although the 60-day notices for these information collections have been published, the current renewal period for three of them (1140-0012, 1140-0016, and 1140-0104) expire on October 31, 2026, and three of them (1140-0013, 1140-0090, 1140-0124) expire on November 30, 2026. The 60-day notice periods will not be completed and the 30-day notices able to be submitted to the *Federal Register* until December 15, 2026. As a result, ATF will not be able to publish the 30-day notices and enter these collections into ROCIS before they expire as per the normal clearance process, and thus would not receive the normal automatic extension past the expiration date that occurs while undergoing OMB review.

(2) ATF needs these information collections to continue during the normal clearance process period through at least December 15, 2026, and thereafter until OMB approves renewing them. However, neither would occur unless OMB grants an extension while the remainder of the normal clearance process plays out or authorizes emergency processing by October 31, 2026.

(3) The agency needs these six information collections to continue during the normal clearance time periods that remain, despite their imminent expiration dates, because they are essential to ATF's mission and because public harm is likely to result if they do not continue during the 20-50-day period during which they would be expired and the current clearance process would be continuing to OMB review.

Part of ATF's mission is to protect American communities from violent crime driven by illegal firearms use. As part of this mission, ATF is statutorily required to regulate federal firearms licensees (FFLs or licensees) under the National Firearms Act (NFA) and the Gun Control Act (GCA). Each importer, manufacturer, and dealer in firearms must submit applications to ATF for a license to engage in those businesses and may not engage in them without such a license. 18 U.S.C. § 923. Firearms covered by the NFA are deemed by Congress to be significantly dangerous, requiring additional regulation and tracking.

Pursuant to the NFA, no person can import, make, or manufacture NFA firearms without applying for and receiving approval from ATF.[1] 26 U.S.C. §§ 5822, 5841. These NFA statutory requirements are implemented by 27 CFR 479.101. 479.103. 479.111, and 479.112.

GCA firearms ICR

(a) OMB 1140-0104. Pursuant to 18 U.S.C. § 923(i), 26 U.S.C. § 5842, and 27 CFR 478.92 and 479.102, licensed firearms manufacturers and importers must identify firearms with specific markings to ensure they are able to be identified and traced if used in crimes. However, it is not always possible for licensees to mark the firearms as specified, sometimes due to the firearm's configuration. **ATF Form 3311.4, Application for Alternate Means of identification of Firearm(s) (Marking Variance)**, provides licensees a means to request ATF's authorization to use alternative firearm identification methods that still comply with federal requirements. OMB 1140-0104 is the existing information collection that enables ATF to evaluate and approve marking variance requests while ensuring that alternative identification methods do not hinder the effective administration and

[1] ATF has recently issued an open letter Regarding the National Firearms Act Making and Transfer Requirements for Certain Firearms and Devices, effective October 9, 2026, which states that ATF will not enforce the NFA approval, registration, or tax requirements with regard to NFA firearms that are not machine guns or destructive devices. However, ATF is still statutorily obligated to continue enforcing the same NFA provisions as to machine guns and destructive devices. These firearms still need to be registered and approved under the NFA to help protect American communities from violent crime. In addition, the firearms that are no longer subject to NFA enforcement remain subject to applicable GCA requirements.

enforcement of federal firearms laws, including the ability to trace "crime guns" in support of state, local, and federal law enforcement agencies.

If OMB 1140-0104 expires on October 31, ATF's ability to receive and evaluate marking variance applications would cease and licensed manufacturers and importers not be able to request or use alternative identification methods. Without a process in place for obtaining these approvals, industry members would experience manufacturing delays, increased compliance burdens, and limitations on production arrangements involving multiple licensed manufacturers, as well as having to stop manufacturing firearms with configurations that were previously approved for a variance. These effects would impede lawful business operations and affect licensee livelihoods. They would also diminish ATF's ability to maintain consistent firearm identification standards, support accurate firearm tracing, and fulfill its regulatory and public safety mission.

NFA firearms ICRs

(b) OMB 1140-0012. The NFA at 26 U.S.C. § 5841(b) requires each manufacturer and importer to register each firearm they manufacture or import, as provided in implementing regulations. Section 5841(c) requires them to notify ATF of each firearm they manufacture and to request ATF authorization before each firearm they import, in the manner prescribed in implementing regulations. Regulatory provisions at 27 CFR 479.103 and 479.112 implement these statutory requirements, which qualify as information collections under the PRA, and specify that importers and manufacturers use **ATF Form 5320.2, Notice of Firearms Manufactured or Imported**, as the means by which they comply with these statutory requirements. OMB 1140-0012 is the existing information collection covering this information. Licensed NFA manufacturers and importers, as well as some government agencies that directly import an NFA firearm (typically law enforcement or defense agencies) submit this form.

If 1140-0012 expires on October 31, manufacturers and importers, as well as some government agencies, would no longer be able to manufacture or import NFA machine guns and destructive devices without violating the law. This would cause harm to their businesses and individual livelihoods, would impact Second Amendment rights of persons who would have purchased these items, and would prevent law enforcement and defense agencies from acquiring needed weapons. It is also possible that some licensees might try to continue operations during the period this ICR would be expired, to sustain their livelihoods. If so, that would result in increased illegal and unregistered machine guns and destructive devices, which are more ripe for trafficking and use in crimes. Both outcomes would substantially interfere with ATF's mission and public safety.

(c) OMB 1140-0013. The National Firearm Act (NFA) at 26 U.S.C. § 5812 requires that ATF approve transferring an NFA firearm before the transfer occurs. Section 5852(d) provides an exemption from the transfer tax for qualifying transfers between licensees who have paid the special (occupational) tax to import, manufacture, or deal in NFA firearms. Regulatory provisions at 27 CFR 479.88 implement these statutory requirements that qualify as information collections

under the PRA, and prescribe **ATF Form 5320.3, Application for Tax-Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer**, as the means by which qualified licensees request authorization for these transfers. OMB 1140-0013 is the existing information collection covering this information. ATF uses the information to determine whether the proposed transfer complies with federal, state, and local law and to document the firearm's transfer and registration in the National Firearms Registration and Transfer Record, as required by the NFA. FFLs who have paid the applicable special (occupational) tax submit this form to transfer NFA firearms to similarly qualified licensees.

If 1140-0013 expires on November 30, ATF's ability to process applications for tax-exempt transfers between qualified licensees would cease, which would delay lawful transfers and impose additional administrative and financial burdens on industry members, as well as affecting their livelihoods. Such disruptions would also violate Second Amendment rights for members of the public who rely on licensed dealers to facilitate lawful firearm transactions, such as purchases from out of state, which must first be transferred to an in-state licensee. Both results would cause public harm and interfere with ATF's mission.

(d) OMB 1140-0016. As noted above, 26 U.S.C. § 5841 and 27 CFR 479.101 require persons to register all NFA firearms[2] before or as they are made, manufactured, or imported. Possessing unregistered NFA firearms is illegal and the firearms are contraband. However, many state and local law enforcement or other government agencies acquire unregistered NFA firearms during their official duties, such as when they must seize the firearms, the firearms are abandoned, or they are forfeited. 27 CFR 479.104 sets out the process and necessary information by which such agencies register these firearms with ATF for official use only. The firearms cannot be transferred into commercial channels, even once registered. § 479.104 specifies that these government entities submit **ATF Form 5320.10, Application for Registration of Firearms Acquired by Certain Governmental Entities**, to register such firearms. OMB 1140-0016 is the existing information collection covering this information.

If 1140-0016 expires on October 31, state and local government law enforcement and other agencies would no longer be able to register unregistered NFA machine guns and destructive devices they acquire as part of their official duties. They would instead have to destroy or abandon them, which would hamper their ability to perform their official duties. It would also hamper their ability to retain NFA firearms as evidence in criminal or trafficking cases, or pursue such 'crime gun' cases. This would create public harm in the form of more dangerous firearms illegally in the hands of criminals and traffickers, reduced ability to seize such firearms or prosecute criminals, and resulting increased risk to public safety. These outcomes would interfere with state and local law enforcement missions, ATF's mission, and public safety.

[2] *See* footnote 1, *supra*.

(e) OMB 1140-0090. The National Firearm Act (NFA) at 26 U.S.C. § 5801 requires licensed importers, manufacturers, and dealers who engage in business with NFA firearms to pay a special (occupational) tax for each place of business when they begin business and annually thereafter on or before July 1. ATF regulations prescribe **ATF Form 5630.7, National Firearms Act (NFA) –Special Occupational Taxes (SOT)**, as the means by which these taxpayers register and pay the applicable tax. The annual tax is $1,000 or $500 (depending upon business size). OMB 1140-0090 is the existing information collection covering SOT and enables ATF to identify persons authorized to engage in these NFA business activities, collect the statutorily required taxes, and permit these businesses to begin and continue to manufacture, import, or deal in NFA firearms.

If 1140-0090 expires on November 30, ATF's ability to collect and process SOT payments will cease, and FFLs seeking to establish or maintain lawful business operations involving NFA firearms would no longer be able to begin such operations. Without an approved information collection, continuing business could face delays in documenting their tax status and demonstrating compliance with federal requirements. In both cases, licensees would be unable to conduct lawful transactions involving NFA firearms during that time, which would result in lost revenue, increased administrative costs, and interrupted business operations. These consequences would also limit the availability of lawful NFA-related services to the public and impose unnecessary economic burdens on the industry. In addition, not being able to register NFA licensees or collect the accompanying tax would interfere with ATF's ability to carry out its mission to enforce the statute.

(f) OMB 1140-0124. 18 U.S.C. § 922(o) makes it unlawful for a person to possess or transfer a machine gun made after 1986, except that the U.S. or a state, or any department, agency, or subdivision of these governments, may transfer or receive such machine guns and possess them or permit possession under their authority. ATF regulations at 27 CFR 479.105 establish the process by which NFA licensees may apply to transfer or register these restricted machine guns for the purpose of demonstrating or showing them to a prospective government customer. The licensee must submit **ATF Form 5320.24, Request for Restricted 922(o) Machine Gun (National Firearms Act)**, to ATF for this purpose. The form, along with supporting information from the government entity, establishes the bona fide government interest and need, justifies the requested quantity, and provides necessary information on the weapons. The licensee submits this information (along with a Form 3, discussed above, to effectuate the transfer if approved) for permission to lawfully transfer these machine guns to another licensee for demonstrating to the government. OMB 1140-0124 is the existing information collection covering this information.

If 1140-0124 expires on November 30, licensees who manufacture, import, or deal in "post-1986" machine guns for government law enforcement entities at all levels would no longer be able to demonstrate or sell these items because they would not be able to obtain ATF approval to do so. This would result in harm to their livelihoods. Government law enforcement entities would also no longer be able to purchase such firearms, which they need for their official duties, including to maintain law and order in the U.S. This would result in increased risk to public

safety in American communities and harm to the law enforcement missions of these entities. These outcomes would interfere with state and local law enforcement missions, ATF's mission, and public safety.

All of these information collections are being renewed as extensions without change, which reduces the potential impact of temporarily approving them on an expedited basis. Although the 60-day notices for these collections have already been published, and ATF is pursuing the normal clearance process for them all, emergency processing for these ICRs in the interim would not interfere with or create an issue for public comments. If ATF receives public comments on these ICRs during the 60-day comment periods, it will respond to those comments as part of the 30-day notices and the supporting statements, as usual. ATF anticipates being able to publish the 30-day notices and submit these ICRs to ROCIS on or about December 15, 2026. For the ICRs expiring in October, the gap period between the expiration date and submitting to OIRA is approximately 20 days, if there are comments; for those expiring in November, the gap is about 50 days.

ATF had an unusually high number of ICRs to complete this year. In addition, the same people were also working on an unprecedented number of rulemakings: 47 rules, more than the number published over the past four decades combined, that were high Administration priorities. ATF was instructed that these rulemakings -- which included drafting the proposed rules, responding to and revising based on DOJ and OMB multiple rounds of review, preparing for initial publication, monitoring and managing public comment posting, reading and summarizing comments, and developing new final rules all at the same time, took higher priority than any other work. As a result of this unanticipated event, ATF was not able to complete all the ICRs prior to their expiration dates. The listed information collections need only a short extension during the midst of the normal clearance process to offset this problem while continuing the process as usual.

ATF's request that OMB expedite approval of the listed ICRs should be granted because it is a temporary measure to allow licensees to continue conducting their businesses, state, local, and federal government law enforcement missions to continue, and to avoid increasing public safety-related impacts while the normal clearance process finishes. We are therefore requesting temporary emergency approval of the listed information collections, until the ongoing notice periods finish and OIRA may conduct its normal three-year renewal review beginning in December 2026.

Thank you for your prompt consideration of this request. Please contact Kimberly Keravuori, Division Chief, Office of Regulatory Affairs, at 202-674-1332, if you have any questions or need additional information.

Sincerely,



Jennifer Cicolani

Assistant Director
Enforcement Programs and Services