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## National Firearms Act Division

Bureau of Alcohol, Tobacco, Firearms and Explosives



**U.S. Department of Justice**

Bureau of Alcohol, Tobacco, Firearms and Explosives

# 922(o) Restricted Machineguns

- In 1986, Congress passed the Firearms Owners Protection Act (FOPA), which added section 922(o) under the Gun Control Act of 1968 (GCA).
- Under section 922(o), it is unlawful for any person to transfer or possess a machinegun. Except-
  - a transfer to or by, or possession by or under the authority of, a government entity;
  - any machinegun that was lawfully possessed before **May 19, 1986**.

## 922(o) Restricted Machineguns

- ATF recognized that government entities generally do not manufacture, import, and deal their own machineguns, but utilize licensees.
- Implemented NFA regulations that allow licensees to manufacture, import, and deal machineguns.
- Requires certain government connection.

# Importation

- 26 U.S.C. § 5844
  - Imported or brought in for the use of the United States or any department, independent establishment, or agency thereof or any State or possession or any political subdivision thereof; or
  - Imported or brought in for scientific or research purposes; or
  - Imported or brought in solely for testing or use as a model by a registered manufacturer or solely for use as a sample by a registered importer or registered dealer.
- 18 U.S.C. § 922(o)

# NFA Regulation 27 CFR 479.105(c)

- Qualified Importers and Manufacturers may import and manufacture machineguns on or after May 19, 1986, for sale or distribution to any department or agency of the United States or any State or political subdivision thereof.
- Registration and subsequent transfer shall be conditioned upon and restricted to the sale or distribution of such weapons **for the official use of Federal, State, or local governmental entities.**

## NFA Regulation 27 CFR 479.105(d)

- Qualified Importers and Manufacturers may also transfer machineguns to a qualified Dealer to be used as a sales sample.
- An application to transfer a machinegun to a qualified dealer as a sales sample must have a **law letter** or an **ATF Form 5320.24**.

# What is a law letter?

Law Letter – A “demonstration letter” or “law letter” is a letter written by an authorized official of a government entity detailing the government entity’s desire for a demonstration of a restricted machinegun for possible future purchase.

The NFA Division has received questionable law letters that raise concerns whether the law letter is a legitimate request for demonstration.

Examples have included requests for crew served weapons, multiple machineguns of varying types, machineguns that are no longer in production, etc.

# Law letter

- Law Letter Requirements:
  - Written on the government entity's letterhead
  - Signed by someone having authority to sign on behalf of government entity (or designee)
  - Signer's printed name, phone number, and email address
  - Dated within 1 year of the date of application
  - Identification of machinegun being transferred
  - Identification of the government entity's interest in possible future purchase of the firearm



# Law letter

- Law Letter Requirements:
  - If requesting more than one of a particular model, the dealer must explain the need for more than one machinegun
    - Size of government entity
    - Type of demonstration
    - Type of machinegun demonstrated
    - Size of demonstration
  - *See 27 C.F.R. 479.105(d).*

# Law letter sales samples

- Purpose or reason for sales sample is to generate orders from potential government customers.
- Reasons of interest that are beyond the scope of a sales sample:
  - Training and/or familiarity
  - Enhancement of firearm knowledge
  - Enhancement of personal collection
  - Testing for other purposes than possible future purchase
- May contact law enforcement agency on sales sample letter.

# LE Bulletin and FFL Open Letter

## OPEN LETTER TO ALL FEDERAL FIREARMS LICENSEES

The purpose of this letter is to provide guidance regarding your obligations as a Federal firearms licensee when submitting applications to transfer or import a restricted, *i.e.*, post-1986 machinegun as a sales sample. Specifically, this open letter clarifies what information must be included in the government letter that must accompany the application to transfer or import<sup>1</sup> a restricted machinegun as a sales sample.

The Gun Control Act (GCA) at 18 U.S.C. 922(o) prohibits the transfer or possession of machineguns; however, this restriction does not apply to “a transfer to or by, or possession under the authority of, the United States or any department or agency thereof or a State, or a department, agency, or political subdivision thereof or any lawful transfer or lawful possession of a machinegun that was lawfully possessed before the date this subsection takes effect.” The National Firearms Act (NFA) regulation at 27 CFR 479.105(a) clarifies that the restriction found in section 922(o) of the GCA applies to machineguns manufactured or imported after May 19, 1986, and further states that “no application to...transfer or import a machinegun will be approved except as provided by this section.”

Section 479.105(c) of the NFA regulations specifically permits, in relevant part, the importation or manufacture of machineguns after May 19, 1986 “for sale or distribution . . . for use by dealers qualified under this part as sales samples as provided in paragraph (d) of this section.” Accordingly, any application to transfer or import a machinegun as a dealer’s sales sample must meet the requirements under 27 CFR 479.105(d).

# New ATF Form 5320.24

- Standardized form that includes all necessary information to process sales sample transfers to qualified dealers.
- Published in the Federal Register for notice and comment, 88 FR 23466. Comments closed June 16, 2023.
- Form 5320.24 published in November 2023.

# ATF Form 5320.24

U.S. Department of Justice  
Bureau of Alcohol, Tobacco, Firearms and Explosives

OMB Number 1140-0124 (11/30/2026)

## Description of Firearm and Information on Request for Demonstration

<b>Federal Firearms License and Special (Occupational) Taxpayer Providing Demonstration</b>			
Date:		Business Name including any Trade Name:	
Address:		City:	State: ZIP Code:
Federal Firearms License (FFL) Number:		FFL Phone Number:	FFL Email:
<b>Special (Occupational) Tax Status</b>			
Employer Identification Number (EIN):		Tax Class: Class 1 -61/71 <input type="checkbox"/> Class 2 -62/72 <input type="checkbox"/> Class 3 -63 <input type="checkbox"/>	
<b>Law Enforcement Agency Requesting Demonstration of 922(o) Machine Gun(s)</b>			
Agency Name:		Agency Head or Delegated Authority:	
Agency Address:		City:	State: ZIP Code:
<b>Agency Head or Delegated Authority Contact Information</b>			
Name:		Title:	
Phone Number:		Email Address:	
<b>Description of Firearm</b>			
Manufacturer:		Model:	Caliber:
Quantity:	Total Number of Sworn Officials Attending the Demonstration:		
Reason for Interest in Demonstration:			
If More than one Machinegun of a Particular Model is Requested, then Please Explain the Need for the Quantity of Machineguns Requested:			
<b>Penalties of Perjury Statement:</b> Under penalties of perjury, I declare that I have examined this request and to the best of my knowledge and belief, it is true, accurate, and complete.			
<b>*Failure by the Agency Head or Delegated Authority to respond to an ATF verification within (10) business days may result in disapproval.</b>			
I certify with my initials that I am requesting physical demonstration for an anticipated purchase for official government or department use.			
Delegating Authority Initials		Date:	
Signature of Agency Head or Delegated Authority:		Date:	
<b>ATF Use Only</b>			
Verified <input type="checkbox"/>	Not Verified <input type="checkbox"/>	Control Number(s):	
ATF Employee Name:		Date:	

# ATF Form 5320.24

U.S. Department of Justice Bureau of Alcohol, Tobacco, Firearms and Explosives		OMB Number 1140-0124 (11/30/2026)	
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Address:	City:	State:	ZIP Code:
Federal Firearms License (FFL) Number:	FFL Phone Number:	FFL Email:	
<b>Special (Occupational) Tax Status</b>			
Employer Identification Number (EIN):	Tax Class:		
	Class 1 -61/71 <input type="checkbox"/> Class 2 -62/72 <input type="checkbox"/> Class 3 -63 <input type="checkbox"/>		
<b>Law Enforcement Agency Requesting Demonstration of 922(o) Machine Gun(s)</b>			
Agency Name:	Agency Head or Delegated Authority:		
Agency Address:	City:	State:	ZIP Code:
<b>Agency Head or Delegated Authority Contact Information</b>			
Name:	Title:		
Phone Number:	Email Address:		

# ATF Form 5320.24

Description of Firearm		
Manufacturer:		Model: Caliber:
Quantity:	Total Number of Sworn Officials Attending the Demonstration:	
Reason for Interest in Demonstration:		
If More than one Machinegun of a Particular Model is Requested, then Please Explain the Need for the Quantity of Machineguns Requested:		
Penalties of Perjury Statement: Under penalties of perjury, I declare that I have examined this request and to the best of my knowledge and belief, it is true, accurate, and complete.		
<b>*Failure by the Agency Head or Delegated Authority to respond to an ATF verification within (10) business days may result in disapproval.</b>		
I certify with my initials that I am requesting physical demonstration for an anticipated purchase for official government or department use.		
Delegating Authority Initials		
Signature of Agency Head or Delegated Authority:		Date:
<b>ATF Use Only</b>		
Verified <input type="checkbox"/>	Not Verified <input type="checkbox"/>	Control Number(s):
ATF Employee Name:		Date:

ATF Form 5320.24  
Revised November 2023

## Machineguns Imported for Government Use and Lawfully Possessed Prior to May 19, 1986

- Machineguns that were imported and lawfully possessed, i.e., lawfully registered in the NFRTR, prior to May 19, 1986, are not subject to the transfer and possession restrictions imposed by 18 U.S.C. § 922(o).
- These imported machineguns, however, may still bear import restrictions under the NFA, e.g., machineguns that were imported solely for use as a “sales sample.”



## Machineguns Imported for Government Use and Lawfully Possessed Prior to May 19, 1986

- Machineguns that were imported for government use, e.g., pursuant to a purchase contract, and upon importation were transferred and registered to the government customer for official use, are not subject to any further import restriction because the first sale of the machinegun complied with the import requirement.

## Machineguns Imported for Government Use and Lawfully Possessed Prior to May 19, 1986

- Is the imported machinegun transferable?
- It depends:
  - Was the machinegun lawfully imported on an ATF Form 6 and registered on an ATF Form 2 before May 19, 1986?
  - Was a Form 5 approved transferring and registering the machinegun to the government customer upon importation?
  - Upon approval of the Form 5, was the machinegun transferred to the government customer for official use?

## Machineguns Imported for Government Use and Lawfully Possessed Prior to May 19, 1986

- If the answer to all three of these questions is “Yes,” then the machinegun is transferable.

## Machineguns Imported for Government Use and Lawfully Possessed Prior to May 19, 1986

- If someone believes a pre-86, imported machinegun is transferable, then the registrant may request such determination.
- The transferability of the machinegun is determined on a case-by-case basis after an NFA specialist researches the history of the firearm.

## Machineguns Imported for Government Use and Lawfully Possessed Prior to May 19, 1986

- NFA Division has experienced increased inquiries questioning whether a pre-86, imported machinegun is transferable.
- ATF is aware that it has been reported that ATF has determined that “4,000” pre-86, imported machineguns are now transferable.
- This is false.

## 27 CFR 479.105(f) Out of Business

- An FFL who is discontinuing business may transfer 922(o) restricted machineguns to another FFL/SOT manufacturer or importer without a law letter.
- The FFL must submit a letter stating it is going out of business to support the transfer of the machinegun pursuant to 479.105(f).

## 27 CFR 479.105(f) Out of Business

- The letter cannot be filed in lieu of complying with 922(o) and must be a bona fide expression of discontinuing business.
- NFA Division will submit field referrals when it suspects an FFL has submitted the out of business letter under false pretenses.

# Questions?