

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

# Application to Transfer and Register NFA Firearm (Tax-Exempt)

**ATF Control Number:**

**SUBMIT to: NFA Division; Bureau of Alcohol, Tobacco, Firearms, and Explosives; P.O. Box 5015; Portland, OR 97208-5015 OR use <https://www.atf.eforms.gov>**

- 1. Type of transfer (Mark one)** I believe I am exempt from paying the transfer tax imposed by section 5811 (26 U.S.C. chapter 53) on the firearm described herein for the following reason (See instruction 2.b):

☐ Firearm is unserviceable and being transferred as a curio or ornament  
☐ Firearm is being transferred to a lawful heir or by operation of law

☐ Firearm is being transferred to or from a government entity  
☐ Other (specify):

- 2a. Transferee's full legal name and address** (Include trade name, if any) (See instruction 2.k) (**NOTE: Copy 2 - Registrant auto-populates as you electronically fill ATF Copy 1, except signatures. You must sign each copy:**

- 2b. Type of transferee (Mark one)** ☐ Corporation ☐ Individual ☐ Trust ☐ Government entity ☐ Other legal entity

**3a. If applicable, decedent's name, address, and date of death**

**3b. Transferor's full legal name and address** (Include trade name, if any)  
(Executors: see instruction 2.j)

**3c. Transferor's telephone** (ten digits)

**3d. Transferor's email address**

**3e. Transferor's additional address** (if different from Item 3a)

**The above-named and undersigned transferor hereby applies, as required by section 5812 of the National Firearms Act, to transfer and register the firearm described below to the transferee.**

**4. Description of firearm** (Complete items a through h) (See instruction 2.m)

**Prior ATF Control Number:**

a. Name and full address of firearm's maker, manufacturer, and/or importer

b. Type of firearm    c. Caliber/gauge    d. Model    e. Barrel length (if any)    f. Overall length    g. Serial number

h. Additional description or data appearing on firearm (Attach additional sheet if necessary)

**5. Transferee's federal firearms license or explosives license/permit number** (if any)

(Give complete 15-digit number) (See instruction 2.c)

**6. Transferee's special (occupational) tax status** (if any)

Employer Identification Number

Tax class

**7. Transferor's federal firearms license** (if any)

(Give complete 15-digit number) (See instruction 2.c)

**8. Transferor's special (occupational) tax status** (if any)

Employer Identification Number

Tax class

**Under penalties of perjury, I Declare** that I have examined this application, and to the best of my knowledge and belief it is true, correct, and complete, and that transferring the described firearm to the transferee, and the transferee receiving and possessing it, are not prohibited by the provisions of 18 U.S.C. chapter 44; 26 U.S.C. chapter 53; or any provisions of state or local law.

**9. Transferor's signature** (Or authorized official)

**Name and title of authorized official** (Print or type)

**Date**

**The space below is for the Bureau of Alcohol, Tobacco, Firearms, and Explosives**

By authority of the Director, ATF has examined this application, and transferring and registering the firearm described herein and moving that firearm interstate, when applicable, to the transferee is:

☐ **Approved** (With the following conditions, if any)

☐ **Disapproved** (For the following reasons)

**Signature of authorized ATF official**

**Date**

**TRANSFeree CERTIFICATION (not completed by a government entity)****10. Transferee necessity statement** (Do not complete if the transferee is a government agency) (See instruction 2.e)

I, \_\_\_\_\_, have a reasonable necessity to possess the machine gun, short-barreled rifle,  
(Transferee's name and title)  
short-barreled shotgun, or destructive device described on this application for the following reason(s) \_\_\_\_\_

and my possession of the device or weapon would be consistent with public safety (18 U.S.C. § 922(b)(4) and 27 CFR 478.98)

**11. Transferee certification questions** (complete only when transferee is an individual)

Answer questions 11.a. through 11.m. Answer questions 12-13, if applicable. For any "Yes" answer, the transferee must provide details on a separate sheet. (See instruction 7.b and definitions 1.m-1.s)	Yes	No
a. Do you intend to sell or otherwise dispose of any firearm listed on this form in furtherance of any felony or other offense punishable by imprisonment for a term of more than one year, a federal crime of terrorism, or a drug trafficking offense?		
b. Do you intend to make any firearm listed on this form for sale or other disposition to any person described in questions 11.c. through 11.i. or a person described in question 11.m. who does not fall under an exception? (See definition 1.m)		
c. Are you under indictment or information in any court for a felony, or any other crime, for which the judge could imprison you for more than one year? (See definition 1.m)		
d. Have you ever been convicted in any court for a felony, or any other crime, for which the judge could have imprisoned you for more than one year, even if you received a shorter sentence including probation? (See definition 1.m)		
e. Are you a fugitive from justice? (See definition 1.s)		
f. Are you an unlawful user of, or addicted to, marijuana or any depressant, stimulant, narcotic drug, or any other controlled substance? <b>Warning: Using or possessing marijuana remains unlawful under federal law regardless of whether it has been legalized or decriminalized for medicinal or recreational purposes in the state where you reside.</b>		
g. On or after the age of 16, have you ever been adjudicated as a mental defective <b>OR</b> have you ever been committed to a mental institution? (See definitions 1.n and 1.o)		
h. Have you been discharged from the Armed Forces under <b>dishonorable</b> conditions?		
i. Are you subject to a court order restraining you from harassing, stalking, or threatening your child or an intimate partner or child of such partner? (See definition 1.p)		
j. Have you ever been convicted in any court of a misdemeanor crime of domestic violence? (See definition 1.q)		
k. Have you ever renounced your United States citizenship?		
l. Are you an alien illegally or unlawfully in the United States?		
m. 1. Are you an alien who has been admitted to the United States under a nonimmigrant visa?		
m. 2. If "Yes," do you fall within any of the exceptions stated in the instructions? Attach the documentation to the application.	<input type="checkbox"/> N/A	

**12.** If you are an alien, record your U.S.-issued alien or admission number (AR#, USCIS#, or I94#):**13.** Have you been issued a Unique Personal Identification Number (UPIN)? (See instruction 2.g) ☐ Yes ☐ No If Yes, provide here:

<b>14a.</b> Social Security Number: (SSN) (See instruction 2.g)	<b>14b.</b> Date of birth	<b>14c.</b> State of birth	<b>14d.</b> Country of birth
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**15. Race/ethnicity:** (Select one or more as applicable)

- |                                                           |                                                    |                                                                    |                                |
|-----------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------|--------------------------------|
| <input type="checkbox"/> American Indian or Alaska Native | <input type="checkbox"/> Black or African American | <input type="checkbox"/> Middle Eastern/North African              | <input type="checkbox"/> White |
| <input type="checkbox"/> Asian                            | <input type="checkbox"/> Hispanic or Latino        | <input type="checkbox"/> Native Hawaiian or Other Pacific Islander |                                |

**16. Country of citizenship:** (Mark or list more than one, if applicable. Nationals of the United States may mark United States of America.) (See definition 1.r)

- |                                                   |                                                             |
|---------------------------------------------------|-------------------------------------------------------------|
| <input type="checkbox"/> United States of America | <input type="checkbox"/> Other country/countries (specify): |
|---------------------------------------------------|-------------------------------------------------------------|

**17. Number of responsible persons** (See definition 1.e) associated with the transferee trust or legal entity:**18.** Provide the full name (printed or typed) below for each responsible person associated with the applicant trust or legal entity (if there are more responsible persons than can be listed on the form, attach a separate sheet listing the additional responsible person(s)). Please note that a completed Form 5320.23, NFA Responsible Person Questionnaire, must be submitted with the Form 4 application for each responsible person.

_____	_____
_____	_____
_____	_____

**CERTIFICATION:** Under penalties imposed by 18 U.S.C. § 924 and 26 U.S.C. § 5861, I certify that the statements, as applicable, contained in this certification, and any attached documents in support thereof, are true and correct to the best of my knowledge and belief. **NOTE:** See instructions 2.d(3) through 2.d(6) for the items to be completed depending on the type of transferee.

Transferee's signature

Date

### Important Information for Currently Registered Firearms

If you are the current registrant of the firearm described on this form, please note the following information. For assistance with any of the actions within this section, email NFA@ATF.GOV or call 304-616-4500.

**Estate procedures:** For procedures regarding transferring firearms in an estate resulting from the death of the registrant identified in item 2.a, the executor should contact the NFA Division by mail at Bureau of Alcohol, Tobacco, Firearms, and Explosives; 244 Needy Road; Martinsburg, WV 25405, by email at IPB@ATF.GOV, or call 304-616-4500 for additional assistance.

**Change of address:** Unless currently licensed under the Gun Control Act, the registrant must notify the NFA Division; Bureau of Alcohol, Tobacco, Firearms, and Explosives; 244 Needy Road; Martinsburg, WV 25405, in writing, of any change to the address in item 2.a.

**Change of description:** The registrant must notify the NFA Division; Bureau of Alcohol, Tobacco, Firearms, and Explosives; 244 Needy Road; Martinsburg, WV 25405, in writing, of any change to the description of the firearm(s) in item 4.

**Interstate movement:** If the firearm identified in item 4 is a **machine gun, short-barreled rifle, short-barreled shotgun, or destructive device**, the registrant may be required by 18 U.S.C. § 922(a)(4) to notify ATF prior to transporting it in interstate or foreign commerce. ATF Forms 5320.9 or 5320.20 can be used for this purpose.

**Restrictions on possession:** Any restriction (*See approval block on face of form*) on possessing the firearm identified in item 4 continues with the firearm's further transfer.

**Persons prohibited from possessing firearms:** If the registrant becomes prohibited from possessing a firearm, please contact the NFA Division for procedures on how to dispose of the firearm.

**Proof of registration:** A person possessing a registered NFA firearm must retain proof of registration and must make it available to any ATF officer upon request.

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### Paperwork Reduction Act Notice

This form meets the clearance requirements of the Paperwork Reduction Act of 1995. The information you provide is used to apply to transfer a tax-exempt firearm to anyone other than a federal firearms licensee who has paid the required special (*occupational*) tax to deal in NFA firearms and to or from government agencies. The data is used to ensure legality of transfer under federal, state, and local law. Furnishing this information is mandatory to obtain the required registration (26 U.S.C. § 5812).

The estimated average burden associated with this information collection is 0.20 hours per respondent or record-keeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to Reports Management Officer; Information Technology Coordination Staff; Bureau of Alcohol, Tobacco, Firearms, and Explosives; Washington, DC 20226.

An agency may not conduct or sponsor, and a person is not required to respond to, an information collection unless it displays a currently valid Office of Management and Budget (OMB) control number.

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### Privacy Act Information

The following information is provided pursuant to sections 3 and 7(b)a of the Privacy Act of 1974 (5 U.S.C. § 552(e)(3)):

1. **Authority.** The Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) is authorized to solicit this information under the National Firearms Act (26 U.S.C. §§ 5811–5812, 5852–5853), and its implementing regulations at 27 CFR part 479. ATF is authorized to collect this information to carry out its regulatory responsibilities under 26 U.S.C. chapter 53.
2. **Purpose.** ATF uses the information it collects on ATF Form 5320.5 ("Form 5"), Application to Transfer and Register NFA Firearm (Tax-Exempt), to determine legality of tax-exempt firearm transfers, verify the transferee's eligibility, and ensure that transfers comply with federal, state, and local laws. The collected data supports lawful registration in the National Firearms Registration and Transfer Record (NFRTR), aids background checks, and helps enforce statutory restrictions on possessing and transferring firearms.
3. **Routine uses.** ATF may disclose the information collected as permitted by the Privacy Act of 1974 (5 U.S.C. § 552a) and in accordance with System of Records Notice (SORN) JUSTICE/ATF-003, Criminal Investigation Report System. It may be shared with federal, state, local, tribal, and foreign law enforcement, and regulatory agencies for purposes such as verifying legal eligibility, conducting criminal investigations, compliance monitoring, and ensuring national security, as authorized by law.
4. **Disclosure.** Providing this information is mandatory under 26 U.S.C. § 5812 for tax-exempt firearm transfers under §§ 5852 or 5853. Failing to provide complete and accurate information may delay processing or result in ATF disapproving the application. Certain information, including fingerprints and photographs for individual transferees and responsible persons, may be required. Incomplete applications may be denied.

## 1. Definitions

- a. **National Firearms Act (NFA).** 26 U.S.C. chapter 53. The implementing regulations are found in 27 CFR part 479.
- b. **Gun Control Act (GCA).** 18 U.S.C. chapter 44. The implementing regulations are found in 27 CFR part 478.
- c. **Firearm.** The term “firearm” means: (1) a shotgun having a barrel or barrels of less than 18 inches in length; (2) a weapon made from a shotgun if such weapon as modified has an overall length of less than 26 inches or a barrel or barrels of less than 18 inches in length; (3) a rifle having a barrel or barrels of less than 16 inches in length; (4) a weapon made from a rifle if such weapon as modified has an overall length of less than 26 inches or a barrel or barrels of less than 16 inches in length; (5) any other weapon as defined in 26 U.S.C. § 5845(e); (6) a machine gun; (7) a muffler or silencer for any firearm whether or not such firearm is included within this definition; and (8) a destructive device.
- d. **Person.** A partnership, company, association, trust, corporation, including each responsible person associated with such an entity; an estate; or an individual.
- e. **Responsible person.** In the case of an unlicensed entity, including any trust, partnership, association, company (including any limited liability company (LLC)), or corporation, or a married couple registering jointly, any individual who possesses, directly or indirectly, the power or authority to direct the management and policies of the trust or entity to receive, possess, ship, transport, deliver, transfer or otherwise dispose of a firearm for, or on behalf of, the trust or legal entity.  
**Trust:** Those persons with the power or authority to direct the management and policies of the trust includes any person who has the capability to exercise such power and possesses, directly or indirectly, the power or authority under any trust instrument, or under state law, to receive, possess, ship, transport, deliver, transfer, or otherwise dispose of a firearm for, or on behalf of the trust. Examples of who may be considered a responsible person include settlors/grantors, trustees, partners, members, officers, directors, board members, or owners. An example of who may be excluded from this definition of responsible person is the beneficiary of a trust, if the beneficiary does not have the capability to exercise the enumerated powers or authorities.
- f. **Employer Identification Number (EIN).** Required of taxpayer filing special (occupational) tax returns under 27 CFR 479.35.
- g. **Special (occupational) tax.** Required by the NFA to be paid by a federal firearms licensee engaged in the business of manufacturing (Class 2), importing (Class 1), or dealing (Class 3) in NFA firearms.
- h. **Federal firearms license.** A license issued under the provisions of the GCA to manufacture, import, or deal in firearms.
- i. **ATF officer.** An officer or employee of the Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) authorized to perform any function relating to the administration of the NFA.
- j. **Transfer.** Selling, assigning, pledging, leasing, loaning, giving away, or otherwise disposing of a firearm.
- k. **Transferor.** The person selling or otherwise disposing of a firearm; including applying to transfer a firearm.
- l. **Transferee.** The person acquiring the firearm.
- m. **Unserviceable firearm.** One which is incapable of discharging a shot by means of an explosive and incapable of being readily restored to firing condition. An acceptable method of rendering most firearms unserviceable is to fusion-weld the chamber closed and fusion-weld the barrel solidly to the frame.
- n. **Prohibited person.** Generally, 18 U.S.C. § 922(g) prohibits shipping, transporting, receiving, or possessing, in or affecting interstate

commerce, a firearm by one who: has been convicted of a misdemeanor crime of domestic violence; has been convicted of a felony, or any other crime, punishable by imprisonment for a term exceeding one year (*this does not include state misdemeanors punishable by imprisonment of two years or less*); is a fugitive from justice; is an unlawful user of, or addicted to, marijuana or any depressant, stimulant, or narcotic drug, or any other controlled substance; has been adjudicated as a mental defective or has been committed to a mental institution; has been discharged from the Armed Forces under dishonorable conditions; has renounced their U.S. citizenship; is an alien illegally in the United States or an alien admitted to the United States under a nonimmigrant visa; or is subject to certain restraining orders. Furthermore, section 922(n) prohibits shipping, transporting, or receiving, in or affecting interstate commerce, a firearm by one who is under indictment or information for a felony in any federal, state, or local court, or any other crime punishable by imprisonment for a term exceeding one year. An information is a formal accusation of a crime verified by a prosecutor.

**EXCEPTION:** A person who has been convicted of a felony, or any other crime, for which the judge could have imprisoned the person for more than one year, or who has been convicted of a misdemeanor crime of domestic violence, is not prohibited from purchasing, receiving, or possessing a firearm if: (1) under the law of the jurisdiction where the conviction occurred, the person has been pardoned, the conviction has been expunged or set aside, or the person has had their civil rights (*the right to vote, sit on a jury, and hold public office*) taken away and later restored AND (2) the person is not prohibited by the law of the jurisdiction where the conviction occurred from receiving or possessing firearms. Persons subject to this exception should mark “no” in the applicable box.

- o. **Adjudicated as a mental defective.** A determination by a court, board, commission, or other lawful authority that a person, as a result of marked subnormal intelligence, or mental illness, incompetency, condition, or disease: (1) is a danger to himself or to others; or (2) lacks the mental capacity to contract or manage their own affairs. This term includes: (1) a finding of insanity by a court in a criminal case; and (2) those persons found incompetent to stand trial or found not guilty by reason of lack of mental responsibility.

- p. **Committed to a mental institution.** A formal commitment of a person to a mental institution by a court, board, commission, or other lawful authority. The term includes a commitment to a mental institution involuntarily. The term includes commitment for mental defectiveness or mental illness. It also includes commitments for other reasons, such as for drug use. The term does not include a person in a mental institution for observation or a voluntary admission to a mental institution.

**EXCEPTION NICS Improvement Amendments Act of 2007:** A person who has been adjudicated as a mental defective or committed to a mental institution in a state proceeding is not prohibited by the adjudication or commitment if the person has been granted relief by the adjudicating/committing state pursuant to a qualifying mental health relief from disabilities program. Also, a person who has been adjudicated as a mental defective or committed to a mental institution by a department or agency of the federal government is not prohibited by the adjudication or commitment if either: (1) the person’s adjudication or commitment was set-aside or expunged by the adjudicating/committing agency; (2) the person has been fully released or discharged from all mandatory treatment, supervision, or monitoring by the agency; (3) the person was found by the agency to no longer suffer from the mental health condition that served as the basis of the initial adjudication/commitment; or (4) the adjudication or commitment is based solely on a medical finding of disability, without an opportunity for a hearing by a court, board, commission, or other lawful authority, and the person has not been adjudicated as a mental defective consistent with 18 U.S.C. § 922(g)(4); or (5) the person was granted relief from the adjudicating/committing agency pursuant to a qualified mental health relief from disabilities program. Persons who fall within one of the above exceptions should mark “no” in the applicable box. This exception to an adjudication or commitment by a federal department or agency does not apply to any person who was adjudicated to be not guilty by reason of insanity, or based on a lack of mental responsibility, or found incompetent to stand trial, in any criminal case or under the Uniform Code of Military Justice.

- q. **Restraining order.** Under 18 U.S.C. § 922, firearms may not be



sold to or received by persons subject to a court order that: (1) was issued after a hearing in which the person received actual notice and had an opportunity to participate; (2) restrains such person from harassing, stalking, or threatening an intimate partner or child of such intimate partner or person, or engaging in other conduct that would place an intimate partner in reasonable fear of bodily injury to the partner or child; and (3)(i) includes a finding that such person represents a credible threat to the physical safety of such intimate partner or child; or (ii) by its terms explicitly prohibits the use, attempted use, or threatened use of physical force against such intimate partner or child that would reasonably be expected to cause bodily injury. An "intimate partner" of a person is: the spouse or former spouse of the person, the parent of a child of the person, or an individual who cohabits or has cohabited with the person.

r. **Misdemeanor crime of domestic violence:** A federal, state, local, or tribal offense that is a misdemeanor under the federal, state, local, or tribal law and has, as an element, the use or attempted use of physical force, or the threatened use of a deadly weapon, committed by a current or former spouse, parent, or guardian of the victim, by a person with whom the victim shares a child in common, by a person cohabiting or who has cohabited with the victim as a spouse, parent, or guardian, by a person similarly situated to a spouse, parent, or guardian of the victim, or by a person who has a current or recent former dating relationship with the victim (as defined in 18 U.S.C. § 921(a)(37)). The term includes all misdemeanors that have as an element the use or attempted use of physical force or the threatened use of a deadly weapon (*e.g., assault and battery*), if the offense is committed by one of the defined parties. (*See exception in the definition of "prohibited person"*). A person who has been convicted of a misdemeanor crime of domestic violence also is not prohibited unless: (1) the person was represented by a lawyer or gave up the right to a lawyer; or (2) if the person was entitled to a jury, was tried by a jury, or gave up the right to a jury trial. Persons subject to this exception should mark "no" in the applicable box.

s. **Alien admitted to the United States under a nonimmigrant visa.** An alien admitted to the United States under a nonimmigrant visa includes, among others, persons visiting the United States temporarily for business or pleasure, persons studying in the United States who maintain a residence abroad, and certain temporary foreign workers. These aliens must answer "yes" to question 12.d and provide the additional documentation required under question 12.e. Permanent resident aliens and aliens legally admitted to the United States pursuant to either the Visa Waiver Program or to regulations otherwise exempting them from visa requirements may answer "no" to this question and are not required to submit the additional documentation under 12.e. An alien admitted to the United States under a nonimmigrant visa is not prohibited from purchasing, receiving, or possessing a firearm if the alien: (1) is in possession of a hunting license or permit lawfully issued by the federal government, a state, or local government, or an Indian tribe federally recognized by the Bureau of Indian Affairs, which is valid and unexpired; (2) was admitted to the United States for lawful hunting or sporting purposes; (3) is an official representative of a foreign government who is accredited to the United States government or the government's mission to an international organization having its headquarters in the United States; (4) is an official representative of a foreign government who is en route to or from another country to which that alien is accredited; (5) is an official of a foreign government or a distinguished foreign visitor who has been so designated by the Department of State; (6) is a foreign law enforcement officer of a friendly foreign government entering the United States on official law enforcement business; (7) has received a waiver from the prohibition from the Attorney General of the United States.

t. **Fugitives from justice.** Any person who has fled from any state to avoid prosecution for a felony or a misdemeanor, or any person who leaves the state to avoid giving testimony in any criminal proceeding. The term also includes any person who knows that misdemeanor or felony charges are pending against such person and who leaves the state of prosecution.

## 2. Preparing application

a. **Authority.** As provided by 26 U.S.C. §§ 5812, 5852, and 5853, any person seeking to transfer a firearm exempt from payment of tax must submit a separate application on this form for each firearm. The

transferor must furnish all the information called for, except as noted by instructions within, on this application.

- b. **Exemptions from transfer tax.** A registered firearm may be transferred without payment of the transfer tax if: (1) it is unserviceable; (*See definition 1m*); (2) it is being transferred to or from the United States, or any department, independent establishment or agency thereof; (3) it is being transferred to or from any state or possession of the United States or any political subdivision thereof, or any official police organization of such government entity; or (4) it is being transferred to a beneficiary of an estate.
- c. **Federal firearms licensees.** If the transferor or transferee is a federal firearms licensee (FFL) under the GCA. The licensee's complete name, trade name (if any), and address must be entered in items 2.a or 3.b of this form, respectively. The complete license number for each must be entered in items 5 and 7 of the form, and if the licensee is a special (occupational) taxpayer under the NFA, the licensee's Employer Identification Number (EIN) must be entered in items 6 and 8 of the form, along with the type of SOT class paid.

**IMPORTANT NOTE:** The business structure of the licensee must be described consistently throughout the form and consistent with the EIN.

### d. Completing the form:

- 1) The transferor must include the transferee's full legal name, to include middle name. If the transferee is a trust or other legal entity, show only the complete name of the trust or legal entity and do not include any individual names (such as names of trustees or corporate officials).
- 2) The transferor must provide a physical address (no Post Office boxes). The address must be the location within the particular state where the firearm will be maintained for a trust or legal entity. In the case of two or more locations for a legal entity, the address listed must be the principal place of business within the particular state (or principal office, in the case of a corporation).
- 3) If the transferee is an individual, they must complete the entire Form 5 except Items 17 and 18. In addition, the transferee must include their fingerprints and photograph. (*see instruction 2.f*)
- 4) If the transferee is other than an individual, e.g., a trust or other legal entity such as a corporation or a married couple applying for joint registration, the transferee must not complete items 11 – 16. All other items must be completed, including the transferee signing the transferee certification statement. *See 2.d(6) for responsible person requirements.*
- 5) **Documenting entity existence:**
  - a. If the transferee is other than an individual, the transferee must attach documentation showing that the entity exists and is valid, which includes complete and unredacted copies of partnership agreements or legal marriage documents, articles of incorporation, corporate registration, declarations of trust with any trust schedules, attachments, exhibits, and enclosures.
  - b. If the transferee entity has had an application approved as a maker or transferee within the preceding 24 months of the date filing this application, and there has been no change to the previously provided documents showing that the entity exists and is valid, the entity may certify that the information has not been changed since the prior approval and must identify the application for which the documentation had previously been submitted by form number, serial number, and date approved.

**NOTE:** An entity licensed under the Gun Act (GCA) that does not pay the special (*occupational*) tax (SOT) must submit documentation of entity existence as required in the above paragraph. 27 CFR 479.85(b)(2)(i).

- 6) If the transferee is other than an individual, each responsible person of the trust or legal entity (*see definition 1e*) must include a completed ATF Form 5320.23, NFA Responsible Person Questionnaire, with the submitted Form 5.

**NOTE:** Each responsible person of an entity licensed under the GCA that does not pay the special (*occupational*) tax (SOT) must submit ATF Form 5320.23 with the application, as instructed in the above paragraph. 27 CFR 479.63 (b)(2)(ii).

- e. **Transferee necessity statement.** Item 10 must be completed by the transferee if:
- 1) the firearm to be transferred is a machine gun, short-barreled rifle, short-barreled shotgun, or destructive device;
  - 2) the transferor is licensed under the GCA to deal in such device or firearm; and
  - 3) the transferee is **not** licensed under the GCA to deal in such device or firearm.
- f. **Photographs and fingerprints.** An individual transferee, except if licensed as a manufacturer, importer, or dealer under the GCA, must attach to this form a 2-inch x 2-inch photograph of the frontal view of the transferee taken within six months prior to the date of the application OR attach a legible copy of the front of a valid photo identification document as defined by 27 CFR 478.11, along with a properly completed FBI Form FD-258 (Fingerprint Card with blue lines).
- g. **Social Security number and UPIN.** The Social Security number and UPIN are not required; however, this information assists with more efficiently completing the NICS background check. Please be aware that refusing to provide this information may result in delays in the NICS background check process.
- h. **Signatures.** Signatures generated by the ATF eForms system, handwritten ink signatures, and electronic signatures are permissible.
- 1) If the transferee is an individual, the applicant must sign the form;
  - 2) If the transferee is the estate of a decedent where the firearm is being transferred to other than a beneficiary, the executor or administrator of the estate must sign the form;
  - 3) If the transferee is a trust or legal entity, a responsible person of the trust or legal entity must sign the form; or
  - 4) If the applicant is a government entity, a person who has authority to sign for the entity must sign the form.
- i. **Photocopies, computer-generated or downloaded versions.** The form may be copied or downloaded (for example, from the ATF website ([www.atf.gov](http://www.atf.gov))) and filled/signed electronically. The form does not have to be printed front-to-back. If filling electronically, Copy 2 will auto-fill, but you must still sign both copies.
- j. **Estates, trusts, and other transfers by operation of law.** When a firearm is being transferred tax-exempt from an estate by bequest or interstate succession (See 27 CFR 479.90a), or by other operation of law to a beneficiary or other authorized recipient, ATF Form 5 is used to effect the transfer. Otherwise, Form 4 is used. The executor, trustee, or other person appointed to dispose of property must provide documentation of the legal status of the person entitled to receive property, and must identify that person in item 2a. In the case of an estate, item 3e must be completed to reflect the decedent's information. If the transfer is to someone other than to a person identified under operation of law, the transfer is subject to transfer tax and ATF Form 4 must be used.
- k. **Submitting by mail.** The transferor must submit ATF Copy 1 and Copy 2 - Registrant to the NFA Division at the address on the face of the form. All items are to be completed except as noted in the instructions and any attachment included with the submission. **ATF is phasing out paper forms, and strongly encourages applicants to submit via ATF eForms instead, at <https://www.eforms.atf.gov>.**
- l. **Submitting electronically.** All applicants may submit Form 5 electronically at ATF's eForms system, <https://www.eforms.atf.gov>.
- m. **Description of firearm and markings.** Listing the prior ATF Control Number will allow for future submission of applications including this firearm through ATF's eForms system.
- 1) If there are additional makers, manufacturers, or importers; additional calibers associated with the description of the firearm; or additional barrel and/or overall lengths associated with the description of the firearm, include this information in item 4.h or on a separate sheet of paper.
  - 2) If there are differences between the description of the firearm on the form in comparison to the physical description of the firearm or in the markings on the firearm, including the serial number, contact the NFA Division regarding the differences before submitting a new application.
- n. **State or local permit.** If a state or local permit or license is required for the transferee prior to acquiring the firearm, a copy of the permit or license must be included with the application. If the transferee is a trust or legal entity, when the state of residence for any responsible person requires a state or local permit or license, a copy of the permit or license must be submitted with Form 5320.23, NFA Responsible Person Questionnaire.
2. **Approving application.** If approved, NFA Division will return the approved copy to the transferor for delivery with the firearm to the transferee. Since approving the application effectuates registration of the firearm to the transferee, the firearm's physical transfer must be completed immediately; however, the transferor must not transfer the firearm until the application has been approved and received. If physically transferring the firearm cannot be completed immediately, the transferor must contact the NFA Division with the specifics.
  3. **Withdrawing application.** The transferor may withdraw an application prior to approval, subsequent to a written request directed by mail to the Chief, NFA Division; 244 Needy Road; Martinsburg, WV 25405; initiated through eForms; or submitted electronically to [NFAFAX@ATF.GOV](mailto:NFAFAX@ATF.GOV).
  4. **Canceling approved application.** The transferor may void an approved application only if the physical transfer of the firearm has not been completed. The transferor must return the approved application with a written request to the Chief, NFA Division; 244 Needy Road; Martinsburg, WV 25405; or electronically to [NFAFAX@ATF.GOV](mailto:NFAFAX@ATF.GOV) for cancellation, citing the specific reasons for the request and that the firearm was not physically transferred.
  5. **Disapproving application.** If the application is disapproved, the NFA Division will note the reason for disapproval on the application and return a copy of the form to the transferor.
  6. **Refunds.** Refunds for tax payments made for canceled, disapproved, or withdrawn applications must be requested within 18 months of the original payment date for payments made through [pay.gov](http://pay.gov), or within three years for other payments.
  7. **Reasons for disapproval.** 26 U.S.C. § 5812 provides that applications must be denied if transferring, receiving, or possessing the firearm would place the transferee in violation of law. The application will be disapproved if the transferee is a person prohibited from receiving a firearm. For information regarding persons prohibited from receiving a firearm, refer to definitions 1.n through 1.t.
  8. **Status inquiries and questions.** Information relating to the NFA and other firearms laws is available at [www.atf.gov](http://www.atf.gov). Any inquiry relating to the status of an application to transfer an NFA firearm or about procedures in general should be directed to the NFA Division at (304) 616-4500 or emailed to [NFA@ATF.GOV](mailto:NFA@ATF.GOV). Please be aware that any dissemination by ATF of information relating to the application to transfer and register an NFA firearm must conform with the restrictions in 26 U.S.C. § 6103.
  9. **Penalties.** Any person who violates or fails to comply with any of the requirements of the NFA must, upon conviction, be fined not more than \$10,000 or be imprisoned for not more than ten years, or both. Any firearm involved in a violation of the NFA is subject to seizure and forfeiture. It is unlawful for any person to make or cause the making of a false entry on any application or record required by the NFA knowing such entry to be false.
  10. **Compliance with the Gun Control Act.** Persons must also comply with all relevant portions of the GCA.

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

## Application to Transfer and Register NFA Firearm (Tax-Exempt)

ATF Control Number:

SUBMIT to: NFA Division; Bureau of Alcohol, Tobacco, Firearms, and Explosives; P.O. Box 5015; Portland, OR 97208-5015 OR use <https://www.atf.eforms.gov>

1. **Type of transfer (Mark one)** I believe I am exempt from paying the transfer tax imposed by section 5811 (26 U.S.C. chapter 53) on the firearm described herein for the following reason (See instruction 2.b):

☐ Firearm is unserviceable and being transferred as a curio or ornament  
☐ Firearm is being transferred to a lawful heir or by operation of law

☐ Firearm is being transferred to or from a government entity  
☐ Other (specify):

- 2a. **Transferee's full legal name and address** (Include trade name, if any) (See instruction 2.k) (**NOTE:** Copy 2 - Registrant auto-populates as you electronically fill ATF Copy 1, except signatures. You must sign each copy:

- 2b. **Type of transferee (Mark one)** ☐ Corporation ☐ Individual ☐ Trust ☐ Government entity ☐ Other legal entity

3a. **If applicable, decedent's name, address, and date of death**

3b. **Transferor's full legal name and address** (Include trade name, if any)  
(Executors: see instruction 2.j)

3c. **Transferor's telephone** (ten digits)

3d. **Transferor's email address**

3e. **Transferor's additional address** (if different from Item 3a)

The above-named and undersigned transferor hereby applies, as required by section 5812 of the National Firearms Act, to transfer and register the firearm described below to the transferee.

4. **Description of firearm** (Complete items a through h) (See instruction 2.m)

**Prior ATF Control Number:**

a. Name and full address of firearm's maker, manufacturer, and/or importer

b. Type of firearm	c. Caliber/gauge	d. Model	e. Barrel length (if any)	f. Overall length	g. Serial number
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h. Additional description or data appearing on firearm (Attach additional sheet if necessary)

5. **Transferee's federal firearms license or explosives license/permit number** (if any)

(Give complete 15-digit number) (See instruction 2.c)

6. **Transferee's special (occupational) tax status** (if any)

Employer Identification Number

Tax class

7. **Transferor's federal firearms license** (if any)

(Give complete 15-digit number) (See instruction 2.c)

8. **Transferor's special (occupational) tax status** (if any)

Employer Identification Number

Tax class

**Under penalties of perjury, I Declare** that I have examined this application, and to the best of my knowledge and belief it is true, correct, and complete, and that transferring the described firearm to the transferee, and the transferee receiving and possessing it, are not prohibited by the provisions of 18 U.S.C. chapter 44; 26 U.S.C. chapter 53; or any provisions of state or local law.

9. **Transferor's signature** (Or authorized official)

**Name and title of authorized official** (Print or type)

**Date**

The space below is for the Bureau of Alcohol, Tobacco, Firearms, and Explosives

By authority of the Director, ATF has examined this application, and transferring and registering the firearm described herein and moving that firearm interstate, when applicable, to the transferee is:

☐ **Approved** (With the following conditions, if any)

☐ **Disapproved** (For the following reasons)

Signature of authorized ATF official

Date

**TRANSFeree CERTIFICATION (not completed by a government entity)****10. Transferee necessity statement** (Do not complete if the transferee is a government agency) (See instruction 2.e)

I, \_\_\_\_\_, have a reasonable necessity to possess the machine gun, short-barreled rifle,  
(Transferee's name and title)  
short-barreled shotgun, or destructive device described on this application for the following reason(s) \_\_\_\_\_

and my possession of the device or weapon would be consistent with public safety (18 U.S.C. § 922(b)(4) and 27 CFR 478.98)

**11. Transferee certification questions (complete only when transferee is an individual)**

Answer questions 11.a. through 11.m. Answer questions 12-13, if applicable. For any "Yes" answer, the transferee must provide details on a separate sheet. (See instruction 7.b and definitions 1.m-1.s)	Yes	No
a. Do you intend to sell or otherwise dispose of any firearm listed on this form in furtherance of any felony or other offense punishable by imprisonment for a term of more than one year, a federal crime of terrorism, or a drug trafficking offense?		
b. Do you intend to make any firearm listed on this form for sale or other disposition to any person described in questions 11.c. through 11.i. or a person described in question 11.m. who does not fall under an exception? (See definition 1.m)		
c. Are you under indictment or information in any court for a felony, or any other crime, for which the judge could imprison you for more than one year? (See definition 1.m)		
d. Have you ever been convicted in any court for a felony, or any other crime, for which the judge could have imprisoned you for more than one year, even if you received a shorter sentence including probation? (See definition 1.m)		
e. Are you a fugitive from justice? (See definition 1.s)		
f. Are you an unlawful user of, or addicted to, marijuana or any depressant, stimulant, narcotic drug, or any other controlled substance? <b>Warning: Using or possessing marijuana remains unlawful under federal law regardless of whether it has been legalized or decriminalized for medicinal or recreational purposes in the state where you reside.</b>		
g. On or after the age of 16, have you ever been adjudicated as a mental defective <b>OR</b> have you ever been committed to a mental institution? (See definitions 1.n and 1.o)		
h. Have you been discharged from the Armed Forces under <b>dishonorable</b> conditions?		
i. Are you subject to a court order restraining you from harassing, stalking, or threatening your child or an intimate partner or child of such partner? (See definition 1.p)		
j. Have you ever been convicted in any court of a misdemeanor crime of domestic violence? (See definition 1.q)		
k. Have you ever renounced your United States citizenship?		
l. Are you an alien illegally or unlawfully in the United States?		
m. 1. Are you an alien who has been admitted to the United States under a nonimmigrant visa? m. 2. If "Yes," do you fall within any of the exceptions stated in the instructions? Attach the documentation to the application.	<input type="checkbox"/> N/A	

**12. If you are an alien, record your U.S.-issued alien or admission number (AR#, USCIS#, or I94#):****13. Have you been issued a Unique Personal Identification Number (UPIN)?** (See instruction 2.g) ☐ Yes ☐ No If Yes, provide here:

<b>14a.</b> Social Security Number: (SSN) (See instruction 2.g)	<b>14b.</b> Date of birth	<b>14c.</b> State of birth	<b>14d.</b> Country of birth
-----------------------------------------------------------------	---------------------------	----------------------------	------------------------------

**15. Race/ethnicity:** (Select one or more as applicable)

- |                                                           |                                                    |                                                                    |                                |
|-----------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------|--------------------------------|
| <input type="checkbox"/> American Indian or Alaska Native | <input type="checkbox"/> Black or African American | <input type="checkbox"/> Middle Eastern/North African              | <input type="checkbox"/> White |
| <input type="checkbox"/> Asian                            | <input type="checkbox"/> Hispanic or Latino        | <input type="checkbox"/> Native Hawaiian or Other Pacific Islander |                                |

**16. Country of citizenship:** (Mark or list more than one, if applicable. Nationals of the United States may mark United States of America.) (See definition 1.r)

- |                                                   |                                                             |
|---------------------------------------------------|-------------------------------------------------------------|
| <input type="checkbox"/> United States of America | <input type="checkbox"/> Other country/countries (specify): |
|---------------------------------------------------|-------------------------------------------------------------|

**17. Number of responsible persons** (See definition 1.e) associated with the transferee trust or legal entity:**18. Provide the full name (printed or typed) below for each responsible person associated with the applicant trust or legal entity (if there are more responsible persons than can be listed on the form, attach a separate sheet listing the additional responsible person(s)). Please note that a completed Form 5320.23, NFA Responsible Person Questionnaire, must be submitted with the Form 4 application for each responsible person.**

_____	_____
_____	_____
_____	_____

**CERTIFICATION:** Under penalties imposed by 18 U.S.C. § 924 and 26 U.S.C. § 5861, I certify that the statements, as applicable, contained in this certification, and any attached documents in support thereof, are true and correct to the best of my knowledge and belief. **NOTE:** See instructions 2.d(3) through 2.d(6) for the items to be completed depending on the type of transferee.

Transferee's signature

Date