



Department of the Treasury

Bureau of Alcohol, Tobacco and Firearms

Washington, DC 20226

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NFA “Law Letter” Requirement

The NFA Branch has recently received questions about the “law letter” requirement for the transfer of “post-1986” machineguns. Apparently, information has spread through the firearms industry that the “law letter” is not required. That information is not correct.

Machineguns manufactured or imported on or after May 19, 1986, are subject to the provisions of Title 18, United States Code, § 922(o) and are commonly referred to as “post-1986” machineguns throughout the industry. The transfer of a “post-1986” machinegun requires certain documentation, usually referred to as a “law letter.”

Title 27, Code of Federal Regulations, § 479.105 requires that applications to transfer and register “post-1986” machineguns will be approved if it is established by specific information the expected governmental customers who would require a demonstration of the firearm, information as to the availability of the machinegun to fill subsequent orders, and letters from governmental entities expressing a need for a particular model or interest in seeing a demonstration of a particular machinegun. The regulation further requires that applications to transfer more than one machinegun must also establish the dealer’s need for the quantity of samples sought to be transferred.

Thus, an application to transfer a “post-1986” machinegun to a Federal firearms licensee and special (occupational) taxpayer must be submitted with a “law letter” evidencing a government agency’s interest in a particular machinegun.

The NFA Branch will look for the following information in the letter:

- written on agency letterhead and signed by the agency head or by someone with delegated authority to sign for the agency head
- dated within one year of the date of the receipt of the application
- identification of the particular machinegun being transferred (for example, M16A2)
- identification of the agency’s interest in the machinegun (for example, purchase, or demonstration)
- documentation of the need for more than one machinegun of a particular model

Revised: February 23, 2006