



U.S. Department of Justice

Bureau of Alcohol, Tobacco,
Firearms and Explosives

Office of the Director

Washington, DC 20226

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27 CFR 479.114 - 116: EXPORTATION

The Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) authorizes an alternate method or procedure from the provisions of Title 27, Code of Federal Regulations (CFR), sections 479.61 - 479.64, 479.68 - 479.71, 479.81 - 479.86, 479.88 - 479.91, 479.101, 479.103, 479.104, and 479.112 - 479.116 that require the filing of paper forms to make, manufacture, import, transfer, export, or register National Firearms Act (NFA) firearms. Specifically, Federal firearms licensees (FFLs), legal entities, and government agencies may file ATF Forms 1, 2, 3, 4, 5, 9, and 10 using ATF eForms, provided all of the conditions set forth in this ruling are met. Persons authorized to file eForms may submit digitally scanned copies of the original supporting statements and documents with eForms, if they certify, under penalties provided by law, that the supporting documentation is true, correct, and complete.

ATF Rul. 2013-2

The NFA, Title 26, United States Code (U.S.C.), Chapter 53, requires the registration in the National Firearms Registration and Transfer Record (NFRTR) of certain firearms, such as machineguns, short-barreled rifles, short-barreled shotguns, and silencers. The NFA regulates the making, manufacture, importation, transfer, and exportation of these firearms. Any making, transfer, importation, or exportation of an NFA firearm must be approved by ATF prior to the activity taking place.

The regulations at 479.62, 479.70, 479.84, 479.88, 479.90, 479.103, 479.104, 479.112, and 479.114 require persons and governmental entities who request to make, manufacture, import, transfer, export, or register NFA firearms to file certain forms with the information specified in Federal regulations at 27 CFR Part 479. The following forms are used by persons to register NFA firearms in the NFRTR, and pay associated taxes:

1. ATF Form 1 (5320.1), Application to Make and Register a Firearm.
2. ATF Form 2 (5320.2), Notice of Firearms Manufactured or Imported.
3. ATF Form 3 (5320.3), Application for Tax-Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer (National Firearms Act).
4. ATF Form 4 (5320.4), Application for Tax Paid Transfer and Registration of Firearm.
5. ATF Form 5 (5320.5), Application for Tax Exempt Transfer and Registration of Firearm.
6. ATF Form 9 (5320.9), Application and Permit for Permanent Exportation of Firearms.
7. ATF Form 10 (5320.10), Application for Registration of Firearms Acquired by Certain Governmental Entities.

In accordance with the mandate of the Government Paperwork Elimination Act (GPEA), 44 U.S.C. 3504, ATF has expanded the forms that may be electronically filed to include the above stated NFA forms. ATF's eForms program enables applicants, with certain restrictions depending on the form, to electronically file these forms and download the finalized applications or notices from ATF electronically via the Internet. ATF processes eForms online applications, and approves, denies, or withdraws the application (at the request of the applicant). The electronic copy with ATF's final approval must be printed by the applicant as proof of registration as required by 26 U.S.C. 5841(e) and 27 CFR 479.101(e). Applicants may attach supporting documentation with their submitted eForms applications, notices, or returns. The supporting documentation will be treated as an original document with the electronic filing.

Persons engaged in the business of importing, manufacturing or dealing in firearms, or a government agency or legal entity (e.g., a trust), may use eForms in accordance with the instructions for the applicable eForm. Currently, the eForms system is not able to accept fingerprint cards or photographs or to verify the completion of the Law Enforcement Certification that is required with the submission of an ATF Form 1, 4, or 5 by an individual. Therefore, individuals may not submit ATF Forms 1, 4, and 5 electronically to ATF.

To register to use the eForms system, applicants must access the ATF website at <http://www.atfonline.gov/>. This site contains the instructions necessary to access eForms and register to use the system. To register, the applicant must provide his or her name, business name (if applicable), address, telephone number, and email address. Upon proper registration, ATF issues each registrant a user identification (ID), and the registrant creates a password allowing access to the eForms system. Each individual registrant is issued a

unique user ID that can be applied to multiple Federal firearms licenses. After registering with the unique user ID, persons filing NFA forms on behalf of an FFL must request to be associated with the applicable Federal firearms license using the “My Profile” function of the eForms system.

The eForms system requires applicants to attest that the information submitted is true, correct, and complete, subject to penalties provided by law, and confirm their ATF-issued electronic credentials to complete the application process. Specifically, to complete the application process, an applicant is required to declare first that all statements contained in the application are true and correct, and that he or she has read, understood, and complied with the conditions and instructions for the form being submitted. Second, the applicant is required to declare that he or she authorizes the transmittal via the eForms system of data that may constitute tax return information, as defined in section 6103 of the Internal Revenue Code, Title 26, U.S.C. Applicants are not required to use the eForms system, and in certain circumstances, may not be able to participate. As noted, NFA forms that require photographs, fingerprints, or the Law Enforcement Certification cannot be submitted electronically. Applicants may continue to file ATF forms on paper in accordance with the instructions on the form.

As provided in 27 CFR 479.26, the Director may approve an alternate method or procedure in lieu of a method or procedure specifically prescribed in the regulations when he finds that: (1) good cause is shown for the use of the alternate method or procedure; (2) the alternate method or procedure is within the purpose of, and consistent with the effect intended by, the specifically prescribed method or procedure and that the alternate method or procedure is substantially equivalent to that specifically prescribed method or procedure; and (3) the alternate method or procedure will not be contrary to any provision of law and will not result in an increase in cost to the Government or hinder the effective administration of 27 CFR Part 479.

In addition to the mandate of GPEA, ATF recognizes that, provided certain conditions are met, the use of electronic forms to make, manufacture, import, transfer, export, or register NFA firearms or pay SOT will more accurately and readily disclose the information required to be submitted to process such applications. It will also make it easier, less costly, and faster for persons to submit their NFA applications and for ATF to process those applications. ATF therefore finds that there is good cause to authorize a variance from the paper filing requirements of the Federal firearms regulations. ATF also finds that, provided certain conditions are met, the alternate method set forth in this ruling is within the purposes of, and consistent with the provisions of 27 CFR, 479.61 - 479.64, 479.68 - 479.71, 479.81 - 479.86, 479.88 - 479.91, 479.101, 479.103, 479.104, 479.112 and 479.114 - 116 because the same required information is captured on the applicable eForm, which is electronically signed under penalties provided by law. Further, this alternate method is not contrary to any provision of law, will not increase costs to ATF, and will not hinder the effective administration of the regulations.

Held, pursuant to 27 CFR 479.26, ATF authorizes an alternate method or procedure from the provisions of 27 CFR 479.61 - 479.64, 479.68 - 479.71, 479.81 - 479.86, 479.88 - 479.91, 479.101, 479.103, 479.104, 479.112 and 479.114 - 116 that require the filing of paper forms to make, manufacture, import, transfer, export, or register NFA firearms. Specifically, FFLs, legal entities, and government agencies may file ATF Forms 1, 2, 3, 4, 5, 9, and 10 using ATF eForms, *provided* the following conditions are met:

1. The applicant has registered with ATF by completing the on-line registration process;
2. The applicant has received a unique user ID and created a password;
3. The applicant has agreed that the electronic signature assigned to them is intended as their original signature for eForms submissions; and
4. The applicant has agreed to be bound by the Notices and Agreements governing the use of the eForms system.

Held further, persons authorized to file eForms may submit digitally scanned copies of the original supporting statements and documents with eForms, if they certify under penalties provided by law, that the supporting documentation is true, correct, and complete; *provided*, ATF will determine whether the documentation submitted is acceptable, and may require the submission of the original or additional documentation if necessary; *provided further*, ATF may deny a registration application when an applicant fails to submit legible copies of original statements or documents, or fails to provide original and/or additional supporting statements or documents upon request.

Held further, if ATF finds that an eForms user has failed to abide by the conditions of this ruling, uses any procedure that hinders the effective administration of the Federal firearms laws or regulations, or any legal or administrative difficulties arise due to the use of eForms, ATF may notify the person that he or she is no longer authorized to use eForms.

Date approved: 7/10/13


Acting Director