



FFL NEWSLETTER

FEDERAL FIREARMS LICENSEE INFORMATION SERVICE

September 2013

Volume 2

In an effort to keep Federal firearms licensees (FFLs) abreast of changing Federal firearms laws and regulations, the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) will provide semiannual FFL Newsletters. Previous editions of the FFL Newsletters are available on ATF's Web site (<http://www.atf.gov/publications/newsletters/>).

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Private Party Transfers

On January 16, 2013, ATF issued an Open Letter to all Federal firearms licensees (FFLs) encouraging them to facilitate the transfer of firearms between private individuals. In addition, ATF authored ATF Procedure 2013-1 on March 15, 2013, to advise FFLs of the recordkeeping and background check procedures for the facilitation of these private party firearms transfers.

ATF Procedure 2013-1 can be found at: https://www.atf.gov/sites/default/files/assets/pdf-files/atf_proc_2013-1_-_private_firearms_transfers_through_ffls.pdf.

The January 16, 2013, Open Letter can be found at: <http://www.atf.gov/files/regulations-rulings/procedures/031513-open-letter-atf-procedure-2013-1.pdf>.

In addition, ATF authored ATF P 5300.21, *Best Practices: Transfers of Firearms by Private Sellers*, found at: <http://www.atf.gov/files/publications/download/p/atf-p-5300-21.pdf>.

Updated ATF Website

ATF is continuing the redesign of our website (www.atf.gov) in response to your input from the online surveys, making it easier for you to find the critical information that you need to conduct business. Please update your saved browser pages, as the location of some of your saved data may have moved.

Top 8 Questions Asked by FFLs on the ATF Website

In analyzing the results of the visitor surveys from the recently redesigned www.atf.gov, FIPB has compiled the following top questions posed by Federal firearms licensees (FFLs).

1. *What is the process of obtaining a Federal firearms license?*

Information about obtaining a Federal firearms license can be found at <http://www.atf.gov/firearms/how-to/become-an-ffl.html>, <http://www.atf.gov/forms/download/atf-f-5310-12-notice.html>, and <http://www.atf.gov/firearms/faq/licensing.html>.

2. What fees are required for obtaining an FFL?

License Type	Fee (3 year period)	Renewal Fee
01/02 Dealer (01), Including Pawnbroker (02), in Firearms Other Than Destructive Devices	\$200	\$90
03 Collector of Curios and Relics (C&R)	\$30	\$30
06 Manufacturer of Ammunition for Firearms Other Than Ammunition for Destructive Devices or Armor Piercing Ammunition	\$30	\$30
07 Manufacturer of Firearms Other Than Destructive Devices	\$150	\$150
08 Importer of Firearms Other Than Destructive Devices or Ammunition for Firearms Other Than Destructive Devices, or Ammunition Other Than Armor Piercing Ammunition	\$150	\$150
09 Dealer in Destructive Devices	\$3,000	\$3,000
10 Manufacturer of Destructive Devices, Ammunition for Destructive Devices or Armor Piercing Ammunition	\$3,000	\$3,000
11 Importer of Destructive Devices, Ammunition for Destructive Devices or Armor Piercing Ammunition	\$3,000	\$3,000

3. How do I maintain an acquisition and disposition (A&D) record compliant with Federal firearms regulations?

If you are a licensed dealer or pawnbroker, the A&D requirements can be found at 27 CFR 478.125(e).

If you are a licensed importer, your A&D record-keeping requirements can be found at 27 CFR 478.122. Also, reference ATF Ruling 2011-1 (<http://www.atf.gov/files/regulations-rulings/rulings/atf-ruling-2011-1.pdf>).

If you are a licensed manufacturer, your A&D recordkeeping requirements can be found at 27 CFR 478.123. Also, reference ATF Ruling 2010-8 (<http://www.atf.gov/regulations-rulings/rulings/atf-rulings/atf-ruling-2010-8.htm>).

For those licensees listed above, you may maintain a computerized A&D record if the record meets the criteria outlined in ATF Ruling 2008-2 (<http://www.atf.gov/files/regulations-rulings/rulings/atf-rulings/atf-ruling-2008-2.pdf>).

If you are a licensed collector, your A&D record requirements can be found at 27 CFR 478.125(f). In order to maintain computerized records, you must receive approval from ATF prior to doing so.

Please reference the questions and answers (Q&As) related to the Firearms Accountability webinar for helpful information regarding entries in the A&D record: <http://www.atf.gov/files/training/firearms/0924-webinar-firearms-accountability-questions-and-answers.pdf>.

4. How do I add responsible persons to my FFL?

Neither the Gun Control Act (GCA) nor its implementing regulations specifically define the term “responsible person.” ATF derives its interpretation of that term from 18 U.S.C. § 923(d)(1)(B), to mean an individual who has the power to direct the management and policies of the business entity for which the Federal firearms license is being applied. Reference the March 2006 FFL Newsletter: <http://www.atf.gov/files/publications/newsletters/ffl/ffl-newsletter-2006-03.pdf>.

An existing responsible person (RP) under the applicable Federal firearms license must request the addition of the new RP in writing. Written correspondence can be addressed directly to the appropriate Federal Firearms Licensing Center (FFLC)

examiner on letterhead or by email. The addition of a new RP does not have to be submitted on a Form 7. Photographs and fingerprint cards (FPC) must be submitted in addition to all required personal information. This required information includes full legal name, position, social security number, home address (including addresses the person has had for the last five years), country of citizenship (list more than one, if applicable), place of birth (City and State or Foreign Country), date of birth, race and ethnicity, sex, and home telephone number. If the RP being added to the license is currently an RP on an existing license, no new photographs, or FPCs need to be submitted, however a new background check must be completed before approval of the addition can occur.

To find your FFLC examiner, please visit <http://www.atf.gov/files/contact/service-centers/fflc-distribution-map.pdf>. Corporate account examiners and a staff directory can be found at <http://www.atf.gov/contact/service-centers/index.html>.

To delete an existing RP under the applicable license, each licensee must also request this deletion in writing to the FFLC.

5. *How do I renew my Federal firearms license?*

Information about renewing your Federal firearms license can be found at: <http://www.atf.gov/firearms/how-to/renew-an-ffl.html>.

6. *Are FFLs required to maintain security procedures at their place of business?*

Although not required by law, ATF strongly recommends that you enact security measures to protect your business as well as maintain effective internal controls to prevent missing firearms.

By increasing your security, you make it more difficult for those who would do harm to your business or to the general public. Physical security measures, such as alarm systems, locked showcases, video monitoring, and cable locks, etc. help prevent theft and loss of firearms from inventory and deter unauthorized removals of firearms.

By increasing your business' security and conducting regular inventories, you can:

- Stay in compliance with Federal laws and regulations;
- Provide timely trace information to assist law enforcement with criminal investigations;

- Ensure the accuracy of inventory balances which ensures accuracy of your bottom-line profits;
- Determine if firearms have been stolen by customers or employees;
- Identify security issues; and
- Provide quick reporting of lost or stolen firearms.

For additional information about enhancing your business' security, please review ATF P 3317.2, *Safety and Security Information for Federal Firearms Licensees*: <http://www.atf.gov/files/publications/download/p/atf-p-3317-2.pdf>.

In addition, please review ATF's webinar regarding firearms accountability: <http://www.atf.gov/training/firearms/webinar-firearms-accountability.html>.

7. *How do I report theft or loss of firearms?*

A theft or loss of firearms must be reported to your local police as well as to ATF within 48 hours after the discovery. Licensees should notify ATF on the 24-hour, 7 days a week toll free line at 1-888-930-9275 and by preparing and submitting [ATF Form 3310.11](#), *Federal Firearms Licensee Theft/Loss Report*. Theft or losses of NFA firearms should also be reported to the National Firearms Act (NFA) Branch immediately upon discovery. The NFA Branch can be contacted at 1-304-616-4500 (18 U.S.C. 923(g)(6), 27 CFR 478.39a, and 479.141).

You should also log the applicable firearms out of the acquisition and disposition (A&D) record as "lost" or "stolen." Include the date of incident as the disposition date, and include the ATF-issued incident number and the local police report number, if applicable.

Additional information may be found at: <http://www.atf.gov/content/firearms/firearms-industry/firearms-how-report-theft-loss>.

8. *Can I transfer firearms from my FFL to my personal collection?*

Yes. If your business is a sole proprietorship, no ATF Form 4473 or NICS check is required to transfer a firearm from your business inventory to your personal collection. However, the acquisition and disposition (A&D) record must reflect the disposition of the firearm from business inventory to personal use, and the date of such transfer. Please note that if you wish to dispose of the firearm prior to it being held as part of your personal collection

for one year, you are required to re-enter the firearm into the A&D record, complete an ATF Form 4473, and conduct a background check on the transferee. However, if the firearm is maintained in your personal collection for one year or longer from the date the firearm was transferred from the business inventory, you are not required to comply with the provisions of § 478.102 or 478.124. Reference 27 CFR 478.125a.

An ATF Form 4473 and NICS check is required when a corporation, LLC, or partnership holding a Federal firearms license transfers a firearm to one of its officers (or partners in the case of a partnership) for his or her personal use. The disposition of this firearm must also be recorded in the A&D record.

Use of Computerized Software

Many Federal firearms licensees currently use or wish to use computerized software that enables them to electronically generate ATF Forms 4473. Before you begin use of such a program, be sure the software that you are planning to use meets the conditions of ATF Ruling 2008–3 (<http://www.atf.gov/files/regulations-rulings/rulings/atf-rulings/atf-ruling-2008-3.pdf>). If you already use such a program, ATF recommends that you review the conditions set forth in the Ruling to ensure the program meets those requirements.

As a reminder, ATF does **not** endorse ANY software program or any manufacturer of such a program. Be wary of any firm that says its software is endorsed by ATF. If you have any questions related to the software you currently use or may use in the future, or questions related to ATF Ruling 2008–3, please contact the Firearms Industry Programs Branch (FIPB) at (202) 648-7190 or fipb@atf.gov. In addition, please contact FIPB if you have questions related to electronic acquisition and disposition (A&D) records and the requirements of ATF Ruling 2008–2 (<http://www.atf.gov/files/regulations-rulings/rulings/atf-rulings/atf-ruling-2008-2.pdf>).

Guidance for Requesting Marking Variances

Licensed manufacturers and importers are required to mark firearms manufactured or imported with specific identifying information. This information is set forth in

18 U.S.C. 923(i), 26 U.S.C. 5842, 27 CFR 478.92, and 479.102. However, ATF may authorize other means of identification (“marking variance”) upon receipt of a letter application from a licensed manufacturer or importer showing that such other identification is reasonable and will not hinder the effective administration of the law.

The ATF Firearms Industry Programs Branch (FIPB) has recently assumed responsibility for analyzing and providing responses to marking variance requests. FIPB is providing licensed manufacturers and importers with updated guidance on the requirements for submitting requests for marking variances. By following this guidance, licensed manufacturers and importers will experience fewer delays in providing responses. In lieu of sending a letter request, FIPB recommends that you submit marking variances to marking_variances@atf.gov or fipb@atf.gov.

All requests must be signed by a responsible person, or must include a separate letter signed by a responsible person indicating an employee is authorized to make such requests on behalf of the company. In addition, the following information must be included with all marking variance requests:

Information pertaining to licensed manufacturer manufacturing the firearm or licensed importer importing the firearm:

- Name listed on Federal firearms license
- Full 15 digit Federal firearms license number
- Business address
- Contact information (phone number and email address)
- Describe the manufacturing process to be completed

Information pertaining to licensed manufacturer or licensed importer whose marks of identification are being placed on the firearm:

- Name listed on Federal firearms license
- Recognized abbreviation (such as a trade name on file with ATF—for further clarification, reference the May 2012 FFL Newsletter: <http://www.atf.gov/files/publications/newsletters/ffl/newsletter-2012-05.pdf>)
- Full 15 digit Federal firearms license number
- Contact information (phone number and email address)

Marks of identification to be placed on the firearms:

- Name of manufacturer/ importer (Name listed on Federal firearms license or recognized abbreviation on file with ATF)
- Model, if any (if no model is designated, please indicate such in the submission)
- Caliber or gauge, if any (if no caliber or gauge is designated, please indicate such in the submission)
- City and State (Postal abbreviations may be used for State only)
- Serial number (please identify the range of serial numbers that will be used should this request be approved)

Applicable serial numbers must not duplicate serial numbers appearing on any other firearms produced by or for the manufacturer or importer marked on the firearm (at any location).

Additional information (if applicable):

- Copy of previously approved marking variance
- Power of Attorney, if applicant is not a responsible person of the manufacturer(s) or importer(s) identified on this application
- Copy of Special (Occupational) Tax Stamp for each manufacturer or importer of NFA weapons
- Copy of Government contract or letter from a Government agency indicating a need for machineguns

The following information does not need to be included in these requests:

- Schematics
- Copies of Federal firearms licenses
- Names of additional licensees involved in the process

Subsequent manufacturing processes performed beyond the initial manufacture or importation and marking of a firearm are subject to the notification requirements contained in ATF Ruling 2009–5, which, in pertinent part, requires that each licensed manufacturer desiring not to mark firearms (“non-marking variance”) submit to ATF the information required by the Ruling. See ATF Ruling 2009–5 for additional information (<http://www.atf.gov/files/regulations-rulings/rulings/atf-rulings/atf-ruling-2009-5.pdf>). In addition, certain manufacturing processes performed by licensed dealer-gunsmiths may fall under the purview of ATF Ruling 2010–10.

See ATF Ruling 2010–10 for additional information (<http://www.atf.gov/regulations-rulings/rulings/atf-rulings/atf-ruling-2010-10.htm>).

Personal Firearms Record

Each year thousands of firearms are stolen from private owners. In many instances, the owner has no written record of manufacturer name, model, serial number(s), date of purchase, etc. Many victims contact ATF for the information on their firearms, however, this information is not available from ATF or any Federal agency. ATF encourages each firearm owner to use the ATF P 3312.8, *Personal Firearms Record*, (<https://www.atf.gov/sites/default/files/assets/pdf-files/atf-p-3312-8.pdf>) to record this valuable information in the event of theft or loss. The record is now available in fillable format. Also, we strongly recommend that FFLs disseminate the Personal Firearms Record to your customers.

Updated Most Frequently Asked Questions

The ATF Firearms Industry Programs Branch has updated the Top 10 Questions and Answers (Q&As) to reflect the most current questions being asked by the general public and the licensed industry. The Most Frequently Asked Firearms Q&As can be found at <https://www.atf.gov/sites/default/files/assets/pdf-files/0813-firearms-top-12-qas.pdf>.

eForms News

We are pleased to announce the release of new eForms enhancements. The original eForms application was released on January 14, 2013, and provided expanded service for the Imports community and the public. Based on the services they provide, the new eForm enhancement features are designated as follows: Secure Access, the Ability to Track Application Process, Print Out Approvals, Submit Attachments, ATF Form 6A Receipt, Ask the Expert a Question, and Self Registration, to name just a few.

As with any new concept, there have been growing pains, but we listened to you and made every possible change needed in order to provide you with a better product.

Therefore, we are pleased to announce updates to the eForms which address the following issues:

- Performance enhancements have been made to decrease the time it takes to initiate and complete an application within the system.
- E-mail notifications of approved, partially approved, and disapproved applications will now contain the pdf copy of the application. (The pdf is the official copy of your finalized form. It will also contain the appropriate signatures and restrictions, where applicable).
- All-western special characters, for example, @, #, \$, %, <, ^, &, *, can now be used in the address fields of the Customs broker, shipper, and seller.
- The line—item description field can now accommodate 100 characters.
- Address templates can now be saved, for re-use, without the province/City.
- All descriptive information saved within a line-item template is now displayed as a screen within a hover box.
- Certification/submission has been streamlined internally and is now much faster.
- Initially, the eForm 6A-Implement of War line item was limited to five or fewer entries, but has now been updated to accommodate an unlimited number of line items that can be entered on a Form 6 Part I, or 6A.
- The eForm 6A-Overflow page, where there is more than one line item per line-item type, has been restricted so that the “quantities” and “kind of packages” designations are not repeated, and the barrel lengths and models are displayed on the page.
- The eForm 6A word “NULL” no longer appears on the overflow page.
- Problem solutions associated with submitting the form and receiving the wrong approval date has been resolved.
- Product type and the product description are now displayed on the pdf forms.
- All firearms models and barrel models will now appear on the pdf forms.

Registration/Access for the eForms Registration/Log-in screen is available at <http://www.atf.gov/content/firearms/firearms-industry/applications-eform-6>. The following is the basic registration procedure:

- Select the eForms link. Fill in the information that is requested on the screen. As soon as your name is entered in the Registration screen, your User ID will be generated. We suggest that you write the User ID down for your future reference (as well as note the password you set up).
- Soon after the registration is completed and submitted, an email message will be sent to the email address you provided containing the User ID. Once your registration is complete and if you are a Federal firearms licensee (FFL) or Arms Export Control Act (AECA) registrant, before you can submit forms for the company, you must log into eForms and click on the MY PROFILE tab to request to be associated with your FFL(s) or AECA number(s).

FFLs May Ship Firearms to Locations Other than the Business Premises Address

ATF has received numerous inquiries asking if a Federal firearms licensee (FFL) may ship firearms to an address that is different from what is listed on the recipient's Federal firearms license.

Neither the Gun Control Act (GCA) nor its implementing regulations contain specific provisions requiring that an FFL have firearms shipped to his/her licensed business premises when receiving firearms. Therefore, an FFL may lawfully receive firearms at his/her mailing address, storage location, or other address where the licensee intends to ensure safe and secure receipt of the firearms.

ATF Industry Circular 74-13 outlines “*Guidelines for Verifying Identity and Licensed Status of Transferee*.” It states, in part that “when the shipment is to be made to an address other than the transferee's premises as listed on his or her license or on his or her certified list, it is suggested that the transferor verify the address as being that of the transferee.” ATF encourages FFLs to verify to the best of their ability that the shipping address is a valid location where the licensee is prepared to receive and subsequently possess the firearms. This may require that you contact the FFL listed on the license to verify that the address listed is accurate. In addition, if an FFL requires frequent delivery of firearms to an address other than his/her licensed business premises, ATF recommends that the shipping address be placed on file with the Federal Firearms Licensing Center (FFLC) as an

additional mailing address. It should be noted that any FFL receiving firearms at locations other than his/her licensed premises must still maintain accurate records of acquisition and disposition of firearms.

Please be advised that there may be State laws that prohibit the receipt of firearms at a different address than what is listed on the license.

National Firearms Act Firearms in Estates

ATF has found that Federal firearms licensees are often involved in the disposition of National Firearms Act (NFA) firearms in estates of decedents. As a result, ATF receives questions from licensees about the procedures involved to comply with the law.

Information regarding registered firearms is protected tax information and the release of the information by ATF is restricted. In general, the release can only be made to the executor (administrator, personal representative, or whatever term is used for the person appointed and tasked with disposing of any property in an estate). ATF can respond to general procedural questions by the licensees, but, for specific questions, the response can only be to the person noted above. Prior to the release of any registration information, the person requesting the information must provide documentation of their status to the NFA Branch.

The firearms must remain in the possession of the executor, until a transfer application has been submitted and approved. A transfer would include the disposition of an NFA firearm to a licensee for consignment or safekeeping.

Any unregistered NFA firearm(s) in an estate are contraband and there is no means by which these firearms can be registered. The executor should contact the local ATF office to arrange for the disposition of these firearms.

The disposition of an NFA firearm to a beneficiary of an estate is on a tax-exempt basis (using ATF Form 5 to update the registry). However, in the case of multiple beneficiaries, ATF will request a release from any beneficiary who is not receiving the firearm. The laws of the State in which the decedent resided determine who is a beneficiary. The application for transfer to the beneficiary must include the beneficiary's fingerprints and photographs.

The disposition of a serviceable NFA firearm to a person who is not a beneficiary is on a tax paid basis (using ATF Form 4). The disposition of an unserviceable NFA firearm to a person who is not a beneficiary is on a tax-exempt basis (using ATF Form 5). As noted above, the requirements of the NFA apply for these dispositions. If the disposition is to a person in another State and the person is not a Federal firearms licensee or a beneficiary, then the firearm must be transferred to a Federal firearm licensee in the recipient's State. After approval of the transfer and receipt by the licensee, the licensee would then apply to transfer the firearm to the purchaser.

For additional information, please contact:

Bureau of Alcohol, Tobacco,
Firearms and Explosives
National Firearms Act Branch
244 Needy Road
Martinsburg, WV 25405-9431
NFA@atf.gov
Telephone: (304) 616-4500
Fax: (304) 616-4501

Sales to Law Enforcement

Section 925(a)(1) of the Gun Control Act of 1968 (GCA) generally exempts law enforcement agencies from the transportation, shipment, receipt, possession, or importation controls of the GCA when firearms or ammunition are to be used for official agency business.

A licensee may sell and ship firearms to a law enforcement agency anywhere within the United States. The disposition of each firearm to the agency must be entered into the licensee's acquisition and disposition (A&D) record.

ATF recommends that the licensee verify that the order is an official request by the law enforcement agency. If the licensee has reason to doubt the validity of the official request, he or she should contact his or her local ATF office. The licensee is not required to complete any paperwork for the transaction outside of recording the disposition in the A&D record. However, ATF suggests that the licensee retain an invoice or other receipt of such transaction to reflect the quantity and the description of the firearm(s), including type, manufacturer, model, caliber or gauge, and the serial number.

Law enforcement officers purchasing firearms for official duty use need to provide certain documentation in order to be exempt from completing an ATF Form 4473 and undergoing a NICS check. Law enforcement officers must present to the licensee a certification, which must be on official agency letterhead signed by a person in authority within the agency (other than the person purchasing the firearm). The certification must state that the officer will use the firearm in official duties and that a records check reveals that the purchasing officer has not been convicted of a misdemeanor crime of domestic violence. ATF recommends that the agency letter should also include the quantity and the description of the firearm(s)—including type, manufacturer, model, caliber or gauge, and the serial number.

There are no restrictions as to the purchasing officer's State of residence or agency location. Licensees are not required to prepare a Form 4473 for the transaction or to conduct a NICS Check; however, the disposition to the officer must be entered into their A&D records, and the certification letter from the officer must be retained as part of the licensee's required records.

ATF generally considers the following as persons having authority to certify the eligibility of law enforcement officers: In a city or county police department, the director of public safety or the chief or commissioner of police; In a sheriff's office, the sheriff; In a State police or highway patrol department, the superintendent or the supervisor in charge of the office to which the State officer or employee is assigned; and in Federal law enforcement offices, the supervisor in charge of the office to which the Federal officer or employee is assigned.

Certification letters may be signed by persons other than those listed above, provided there is a proper delegation of authority. Because individual circumstances vary, licensees with any questions are encouraged to check with their local ATF field office before accepting certifications letters from other officials. A listing of the offices may be found at: <http://www.atf.gov/content/contact-us/local-atf-office>.

If a law enforcement officer desiring to purchase a firearm does not have a certification letter, a licensee may still make the sale if the requirements of the Brady law (18 U.S.C. 922(t)), including a NICS background check of the purchaser, are met. An ATF Form 4473 covering such a sale must be completed, the transaction must be entered in the licensee's permanent records, and all other applicable requirements of the law and regulations must be met.

Retention of Registered Machineguns by Licensees Who Discontinue Business

Licensees who are qualified to deal in National Firearms Act (NFA) weapons who decide not to renew their payment of special (occupational) tax (SOT) may not retain and must dispose of any registered machineguns where the possession of the machinegun is restricted by 18 U.S.C. §922(o). In accordance with 27 CFR §479.105(f), prior to going out of business, the machineguns may be transferred to a Federal, State, or local governmental entity (including ATF), to a qualified manufacturer or importer, or to a qualified dealer as a sales sample in accordance with section 479.105(d). The weapons may also be exported in accordance with the regulations at 27 CFR §479.114-479.119. These transfers must occur before the expiration of the license and SOT status. Otherwise, the restricted machineguns are subject to seizure and forfeiture.

Licensee may retain machineguns that were lawfully possessed prior to May 19, 1986, the effective date of 18 U.S.C. §922(o), provided they were registered in accordance with requirements of the NFA. Sole proprietor licenses who discontinue business, but who wish to retain such weapons, must make an entry in the acquisition and disposition book showing the disposition of the machinegun to him/her as an individual.

Licensees that are legal entities, such as corporations, Limited Liability Companies or partnerships, that intend to dissolve may not retain any NFA firearms, as the entity will cease to exist. All NFA firearms must be properly transferred and registered to the person receiving the firearms prior to dissolution, and all dispositions are subject to recordkeeping requirements of the Gun Control Act and NFA. Licensees that are legal entities who wish to dispose of a firearm to an employee must have the individual complete an ATF Form 4473, submit the applicable NFA transfer form, and pay any applicable NFA transfer tax.

If imported as 'pre-1986 sales samples,' such machineguns are still subject to the import restrictions of the NFA and may only be transferred to law enforcement agencies or licensees who have a current SOT listed on the applicable NFA transfer form.