

## **eForm 3 Submission Guide (FFL to FFL Transfer)**

January 2025

### **Form 3**

This guide is to provide information to the ATF eForms user on how to successfully file the eForm 3 for transfer from FFL to FFL. Every FFL licensee that is engaging in the business of NFA weapons to Import, Manufacture, and Deal, must have an active SOT for every license from which they plan to do business. **Both** FFLs listed on an eForm 3 must have an active **FFL AND SOT** to transfer NFA weapons. If only one FFL has the active FFL/SOT, the transfer cannot be completed. This also includes any FFL that is planning to go out of business or not renew their SOT license. **All transfers must be completed before FFL/SOT expire.**

For example: If an FFL licensee has multiple FFLs with or without being in the same location, and they plan to either manufacture, import or deal in NFA weapons with both FFLs, they would need an SOT for each FFL. If the licensee only plans to use one FFL to engage in NFA weapons, then only that one FFL needs an SOT.

#### **• Select Form**

- After logging into your eForms account, please click on the Form 3 icon, located on your dashboard, to select it.



ATF Form 3  
(5320.3)

## • Intended Use of Form

- Review the information. Then click the Next button to proceed.

ATF Form 3 (5320.3) - Application for Tax Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer (NFA) All Draft Forms will be deleted after 90 days

Save Cancel View PDF Go Home [Click here for instructions](#) eForm ID:

Form 5320.3 Application Transferor Transferee Line Item Additional Information Electronic Documents Certify

### Intended Use of Form

This form may only be used by a qualified importer, manufacturer or dealer to apply for the tax exempt transfer of a NFA firearm or firearms to another qualified manufacturer, importer or dealer. To be qualified, each party to the transaction, that is, the transferor and transferee, must have an active Federal Firearms License (FFL) as a manufacturer (Type 01 or 10), importer (Type 08 or 11), or be able to deal (Type 01, 02, or 09) and must have paid the appropriate special tax as an importer (Class 1), manufacturer (Class 2), or dealer (Class 3). The transferor will need to provide the following information for the transferee: the complete FFL number, the Employer Identification Number (EIN), and the class of special tax paid. Any documentation submitted in support of the application, must be submitted as an electronic attachment to the application. You can identify the type of attachment during the process. If the type of attachment is not already shown in the drop-down, choose "OTHER" and note the type of documentation.

If the firearm being transferred is a post-1986 machinegun, that is, one that was manufactured or registered or imported and registered on or after May 19, 1986, documentation must be submitted to evidence compliance with 27 CFR § 478.105. Accordingly, a copy of the transferor's letter of interest in the particular model of machinegun from a government agency must be attached if the machinegun is being transferred for use as a sample. If more than one machinegun of a model is being transferred, the justification of the need for the additional sample as specified in 27 CFR 202.5 must be attached. If the machinegun or machineguns are being transferred in furtherance of a government contract, a copy of the alternate procedure approved under 27 CFR § 478.26 must be submitted.

You will be selecting the firearm or firearms to be transferred from your current inventory. If you are unable to find the firearm or firearms in your inventory, please contact your examiner at the MA Branch at (304) 616-4500.

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**Note:** Notice that once you click “next” on the intended use of form, the eForms system will then create an eForm id (located in the top right-hand corner of the screen) See highlighted section below.

ATF Form 3 (5320.3) - Application for Tax Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer (NFA) All Draft Forms will be deleted after 90 days

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### License

FFL FFL/FEL Exp. Date EIN SOT Class  
Select FFL/FEL...

User must have an association with an FFL/SOT EIN in order to view that FFL's available inventory. (please see 'My Profile => FFL/AECA/EIN Access' to submit an association request)

### Application

Internal Control Number

Back Next

## • Application

- Choose the FFL from the drop-down menu. Once chosen, the expiration, EIN and SOT class will auto fill.
- Click Next.

The screenshot shows the 'Application' step of the ATF Form 3 (332M.3) process. At the top, there are buttons for 'Save', 'Cancel', 'View PDF', and 'Go Home'. A progress bar indicates the current step is 'Application', with other steps being 'Transferor', 'Transferee', 'Line Item', 'Additional Information', 'Electronic Documents', and 'Certify'. The 'License' section contains dropdown menus for 'FFL', 'FFL/FEL Exp. Date', 'EIN', and 'SOT Class'. Below this, a note states: 'Users must have an association with an FFL/SOT EIN in order to view that FFL's available inventory. (please see "My Profile" => FFL/MECA/EIN Access) to submit an association request!'. The 'Application' section has a text field for 'Internal Control Number'. At the bottom are 'Back' and 'Next' buttons. An 'eForm ID' is displayed in the top right corner.

## • Transferor (The FFL that the weapons are being transferred from; current possession)

- The transferor information is auto populated based on the FFL selection in the previous screen. Once the information has been confirmed, please click the Next button to proceed.

The screenshot shows the 'Transferor' step of the ATF Form 3 (332M.3) process. At the top, there are buttons for 'Save', 'Cancel', 'View PDF', and 'Go Home'. A progress bar indicates the current step is 'Transferor', with other steps being 'Application', 'Transferee', 'Line Item', 'Additional Information', 'Electronic Documents', and 'Certify'. The 'Transferor' section includes a 'Business Type' dropdown with options: 'Corporation or other legal entity', 'Partnership', and 'Sole Proprietor'. Below this is a text field for 'Licensee Name / Corporation / Other Legal Entity'. The 'Country' is shown as a dropdown menu. There are text fields for 'Address Line 1' and 'Address Line 2'. The 'Zip Code' is shown with a '+4' suffix, and there are dropdown menus for 'City', 'County', and 'State'. There are also text fields for 'Telephone' and 'Email'. At the bottom, a note states: 'The above named and undersigned transferor and special (occupational) taxpayer hereby makes application as required by Section 5812 of the National Firearms Act to transfer, without payment of tax, and register the firearm described below to the special (occupational) taxpayer identified as the transferee in this application.' At the bottom are 'Back' and 'Next' buttons. An 'eForm ID' is displayed in the top right corner.

## • **Transferee** (The FFL that the weapons are being transferred to)

- Please enter the FFL, first 3 and last 5 digits, EIN and SOT Class for the transferee. Click Retrieve License.
- The transferee information will auto populate based off what you enter as the FFL, EIN and SOT. Once the information has been confirmed, please click the Next button to proceed.
- 

ATF Form 3 (5320.3) - Application for Tax Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer (NFA) All Draft Forms will be deleted after 90 days eForm ID: [REDACTED]

Save Cancel View PDF Go Home

Form 5320.3 Application Transferee Transferee Line Item Additional Information Electronic Documents Certify

**A transferee must be chosen**

**Transferee**

The FFL (first three and last five), EIN, and SOT Class must be completed in order to retrieve the Transferee's information.

FFL [REDACTED] XXX-XX-XX- Exp. Date [REDACTED] EIN [REDACTED] SOT Class [REDACTED] Clear Retrieve License

Business Type ☐ Corporation or other legal entity ☐ Partnership ☐ Sole Proprietor

Licensee Name / Corporation / Other Legal Entity [REDACTED]

Country [REDACTED]

Address Line 1 [REDACTED]

Address Line 2 [REDACTED]

Zip Code [REDACTED] +4 City [REDACTED] County [REDACTED] State [REDACTED]

Consent to Disclosure of Information to Transferee (See instruction 8) I authorize ATF to provide information relating to this application to the above-named transferee. ☐ Yes ☐ No

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## • **Line Item**

**Note: Do not enter any firearm information on this screen in the boxes below as it will not save your information and is for viewing purposes only.**

- Click the "Add Firearm" button

ATF Form 3 (5320.3) - Application for Tax Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer (NFA) All Draft Forms will be deleted after 90 days eForm ID: [REDACTED]

Save Cancel View PDF Go Home

Form 5320.3 Application Transferee Transferee Line Item Additional Information Electronic Documents Certify

**Line Item**

To add a firearm click on the "Add Firearm" button below:

Add Firearm Print Line Items

Maximum number of line items for this form: 5000

Transfer Type ☐ Demonstration Letter (Law Enforcement Request) ☐ Out-of-Business ☐ Government Contract ☐ Imported Sales Sample

View [REDACTED]

| ID                 | Serial Number | Manufacturer | Product Type | Caliber | Model | Barrel Length | Overall Length | Actions |
|--------------------|---------------|--------------|--------------|---------|-------|---------------|----------------|---------|
| No data to display |               |              |              |         |       |               |                |         |

Total records: 0

Back Next

- Once the "add firearm" button has been clicked, a pop up will appear with your available inventory.

**Note:** If you have previously transferred a weapon or have a weapon that is currently pending on a previously entered form, the specific weapon will not appear in your available inventory.

ATF Form 3 (5320.3) - Application for Tax Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer (NTA)

Save Cancel View PDF Go

Form 5320.3 Application Transfer

**Line Item**

To add a firearm click on the "Add Firearm" button below:

Add Firearm Print Line Items

Maximum number of line items for this form: 5000

Transfer Type: ☐ Demonstration Letter (Law Enforcement Request) ☐ Out-of-Business ☐ Government Contract ☐ Imported Sales Sample

View

How to filter by serial numbers:

Prefix Starting Number Ending Number Suffix

Filter By Serial Number Range Clear Range Filter Add All Within Range

| SERIAL NUMBER | MANUFACTURER | PRODUCT TYPE | CALIBER | MODEL | BARREL LENGTH | OVERALL LENGTH | RESTRICTIONS |
|---------------|--------------|--------------|---------|-------|---------------|----------------|--------------|
|---------------|--------------|--------------|---------|-------|---------------|----------------|--------------|

Total records: 0

Back Next

Ok Cancel

- Click on the serial number that you are potentially transferring and click ok. If you are transferring multiple weapons (more than 1), hold down the control key on your keyboard and choose multiple weapons. Click ok.
- The chosen weapons will appear in the box as shown below. After verifying that the weapons that you chose are correct, click next.

Home My Profile FAQ Ask The Experts User Administration

ATF Form 3 (5320.3) - Application for Tax Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer (NTA) All Draft Forms will be deleted after 90 days

Save Cancel View PDF Go Home

Form 5320.3 Application Transfer

**Line Item**

To add a firearm click on the "Add Firearm" button below:

Add Firearm Print Line Items

Maximum number of line items for this form: 5000

Transfer Type: ☐ Demonstration Letter (Law Enforcement Request) ☐ Out-of-Business ☐ Government Contract ☐ Imported Sales Sample

View

| ID | Serial Number | Manufacturer | Product Type | Caliber | Model | Barrel Length | Overall Length | Actions |
|----|---------------|--------------|--------------|---------|-------|---------------|----------------|---------|
|    |               |              |              |         |       |               |                |         |

Total records: 1

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## **Additional Information**



- You will notice that there is no additional information required for this type of form.
- Click next to continue.

ATF Form 3 (5320.3) - Application for Tax Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer (NFA) ⓘ  
 All Draft Forms will be deleted after 90 days

Save Cancel View PDF Go Home eForm ID: [REDACTED]

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Agency

Additional Information not required for this form. Click next to continue.

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## Electronic Documents

- Enter any additional documents in this section that you may need to, such as an approved marking variance, any photos/markings of the firearm. Choose the document type and click add document. Click Next when finished uploading. If there are no documents to upload, click next.

Form 5320.3 Application Transferor Transferee Line Item Additional Information Electronic Documents Certify

**Electronic Documentation**

**Attachment restrictions:**

1. 20 attachments per form
2. Each attachment can be no larger than 30MB
3. Total file size per submission can be no larger than 600MB
4. Allowed file types:
  - Word (.doc, .docx, .docm)
  - PDF (Portable Document Format)
  - Excel (.xls, .xlsx, .xlsm)
  - PowerPoint Presentation (.ppt, .pps, .pptx, .pptm)
  - JPG and JPEG (Joint Photographic Expert Group)
  - GIF (Graphics Interchange Format)

**File**

Choose file Browse

Each attachment can be no larger than 30MB

**Document Type**

Select a document type

**Document Type**

Select a document type

**Description**

Add Document

View

| ID                 | FILE NAME | FILE SIZE (BYTES) | DOCUMENT TYPE | DOCUMENT DESCRIPTION |
|--------------------|-----------|-------------------|---------------|----------------------|
| No data to display |           |                   |               |                      |

Total records: 0

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## Certify

- This is the part of the application where the eForms system will perform a validation of the entered information to ensure that all required information has been entered on the form. You will notice a green banner (as listed below) that says, “The application has validated successfully”. If the system determines that there is missing information, a red banner will appear advising “the application has not been validated successfully and has errors.” It will also list the section of the application where the error occurs. If there are no errors, you may proceed. If there are errors, please be sure to click on the fields where the error is listed and correct before proceeding.
- Be sure to click the box that certifies that all the information that was entered is, to the best of your knowledge and belief, true, correct and complete under penalties of perjury. Click Sign and Submit.

ATF Form 3 (5320.3) - Application for Tax Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer (NFA) All Draft forms will be deleted after 90 days

Save Cancel View PDF Go Home eForm ID: [REDACTED]

Form 5320.3 Application Transferee Line Item Additional Information Electronic Documents **Certify**

**Summary and Confirm Submission**

[Click here to view PDF of completed form.](#)

✓ The application has validated successfully.

**Certification**

I believe I am entitled to exemption from payment of the transfer tax imposed by Section 5811, National Firearms Act (NFA), on the firearm described above because the transferee named herein is qualified under the NFA to manufacture, import or deal in that type of firearm.

\* Certify

☐ 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.

Sign & Submit

**Confirmation**

Your application is still in a state.

Back Next

- Once the sign and submit button is clicked, a pop-up box will appear asking for your PIN. This is the 4-digit PIN that was entered when registering your eForms account. Click Submit.

ATF Form 1 (5320.3) · Application for Tax-Exempt Transfer of Firearms and Registration to Special Occupational Taxpayers (NFA) · All Draft Forms will be deleted after 90 days

Save Cancel View PDF Go Home

Form 5320.3 application Transfer Transfers Line Item Additional Information Electronic Documents Certify

Summary and Confirm Submission

[Click here to view PDF of completed form.](#)

✓ The application has been submitted successfully.

**Certification**

I believe I am entitled to exemption from payment of the transfer tax imposed by Section 5801, National Firearms Act.

\* Certify

UNDER PENALTIES OF PERJURY, I DECLARE that I have examined this application, and to the best of my knowledge and belief, the information furnished herein is true and correct.

Sign & Submit

**Confirmation**

Your application is still in a state.

Back Next

**Validate PIN**

Please Enter your PIN number to submit the form.

Submit Cancel

- The form is complete. The eForms system will let you know that your form was successfully submitted and will also give you your control number for your application.

ATF Form 6 Part 1 (5330.3A) ATF Form 6A (5330.3C) ATF Form 1 (5320.1) ATF Form 2 (5320.2) ATF Form 3 (5320.3) ATF Form 4 (5320.4) ATF Form 5 (5320.5) ATF Form 9 (5320.9) ATF Form 10 (5320.10) ATF Form 5300.11 ATF Form 5320.24 ATF Form 5400.31A/5400.36

\* All draft NFA forms (Forms 1 through 10) will be deleted 90 days after creation.

\*\*\*To begin a new application, click here.

**Information**

Your form has been successfully submitted. Your application number is: [REDACTED]

Ok