

This guide is to provide information on how to successfully file the eForm 5630.7 for a new SOT (Special Occupational Tax) holder. **Any FFL engaged in the business of importing, manufacturing, or dealing in NFA firearms must pay SOT for each location and license with which they intend to conduct NFA business. For example: if an FFL has two licenses at the same location and they plan to engage in NFA weapons with both licenses, SOT must be paid for each license to use eForms for each license.**

The tax year (TY) begins on July 1 each year.

For example: If you are applying for TY 2026, that tax year began on July 1, 2025, and will end on June 30, 2026.

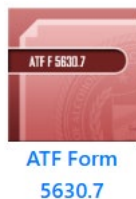
The SOT does not automatically renew each year. No reminders are sent out to renew your SOT for the next tax year. Applications and payment for the next tax year are not accepted until April 15<sup>th</sup> of the current year. If your SOT is not renewed before July 1 of the new tax year, penalties and interest may be incurred.

Before an eForm user files a Form 5630.7, they must have received an approved and printed version of their license from the Federal Firearms Licensing Center. The eForm user must also have an approved association of their FFL to their eForm account. (This is step 1 of the process, which allows the NFA inventory to be associated with the correct FFL/SOT holder.)

**Only user roles of Super Users and Delegates can complete and submit the eForm 5630.7.**

## Steps to complete, pay, and submit SOT – NEW accounts only

- **Log into your eForms account**
- Click on the ATF Form 5630.7, located on your dashboard, to select it.



### **Filing Information train stop**

Revised May 2026

## eForm 5630.7 Submission Guide (NFA Special Occupation Tax)

- Click on the radio button, New SOT Payer.

ATF Form 5630.7 - Special Tax Registration and Return - National Firearms Act ⓘ All Draft Forms will be deleted after 90 days

Filing Information

\* Filing Type (Select one):

☒ New SOT Payer ⓘ

☐ Renewal ⓘ

☐ Amendment - Currently Unavailable; please file via [paper](#)

☐ New Location or Class ⓘ

\* Federal Firearms License

\* EIN as reported to licensing

Cancel Next

- Once the radio button has been clicked, the FFL section will allow you to choose from the drop down.
  - If your FFL is not listed in the drop down, this means that you have not properly associated your eForms account with your FFL.

ATF Form 5630.7 - Special Tax Registration and Return - National Firearms Act ⓘ All Draft Forms will be deleted after 90 days

Filing Information

\* Filing Type (Select one):

☒ New SOT Payer ⓘ

☐ Renewal ⓘ

☐ Amendment - Currently Unavailable; please file via [paper](#)

☐ New Location or Class ⓘ

\* Federal Firearms License

Federal Firearms License is required

\* EIN as reported to licensing

Cancel Next

- Choose the FFL from the drop down.

ATF Form 5630.7 - Special Tax Registration and Return - National Firearms Act ⓘ All Draft Forms will be deleted after 90 days

Filing Information

\* Filing Type (Select one):

☒ New SOT Payer ⓘ

☐ Renewal ⓘ

☐ Amendment - Currently Unavailable; please file via [paper](#)

☐ New Location or Class ⓘ

\* Federal Firearms License

\* EIN as reported to licensing

Cancel Next

- Review the information. Then click Next to proceed.

## eForm 5630.7 Submission Guide (NFA Special Occupation Tax)

**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 5630.7 - Special Tax Registration and Return - National Firearms Act All Draft Forms will be deleted after 90 days

Save Cancel View PDF Go Home

Form 5630.7 Application FFL & EIN Tax Computation Business Registration Electronic Documents Verify Certify

### Intended Use of Form

This form is filed annually by Federal firearms licensees engaged in one or more of the following National Firearms Act (NFA) activities: dealing in firearms, importing firearms, and/or manufacturing firearms. You are required to file this form and pay special occupational tax before commencing business in activities directly related to the NFA. This registration and return is only for Federal firearms licensees.

The taxpayer must already possess a valid Federal firearms license (FFL) for each location, appropriate to the type of NFA activity conducted. The type of business (individual owner, partnership, corporation, etc.), trade name(s), address, and Federal Employer Identification Number (EIN) must match the corresponding information on the FFL. Special occupational tax is due for each location and each type of activity.

The special occupational tax year runs from July 1 through June 30 and payment is due annually by July 1. If you do not pay timely, interest and penalties may be incurred.

The Submitter must create a PIN (Personal Identification Number) prior to submitting the eForm 5630.7, Special Tax Registration and Return National Firearms Act (NFA). The PIN must be used by the submitter to digitally certify and sign the eForm 5630.7.

Back Next

eForm ID: [REDACTED]

\*If you have questions or encounter an issue, you will need to provide your EIN and the eForm ID number.

### Application train stop

- Choose the beginning tax year from the drop-down. Click Next.

Internal Control Number: The internal control number is for the FFL to enter any information as a note/search feature for them to reference later. \*We suggest using the FFL number and/or tax year.

ATF Form 5630.7 - Special Tax Registration and Return - National Firearms Act All Draft Forms will be deleted after 90 days

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Form 5630.7 Application FFL & EIN Tax Computation Business Registration Electronic Documents Verify Certify

### Application

Filing Type: ☒ New SOT Fayer ☐ Renewal ☐ Amendment ☐ New Location ☐ New Tax Class ☐ Replacing Tax Class

Federal Firearms License [REDACTED] EIN as reported to licensing [REDACTED]

\* Tax Year  
July 1, 2020 to June 30, 2027

Internal Control Number [REDACTED]

Back Next

eForm ID: [REDACTED]

## eForm 5630.7 Submission Guide (NFA Special Occupation Tax)

### **FFL & EIN train stop**

- Verify that all information on this train stop is complete and accurate.
  - If information on this train stop needs to be updated, click the blue link located at the top of the screen in the banner and complete the document and submit to [FFLC@atf.gov](mailto:FFLC@atf.gov).

ATF Form 5630.7 - Special Tax Registration and Return - National Firearms Act **All Draft Forms will be deleted after 90 days**

Save Cancel View PDF Go Home

Form 5630.7 Application **FFL & EIN** Tax Computation Business Registration Electronic Documents Verify Certify

Information in disabled fields is pulled from the Federal Licensing System (FLS) for the FFL selected on the Application Train Stop. If any of the information is incorrect, you will need to fill out an [Application for an Amended Federal Firearms License \(ATF Form 5380.38\)](#).

First Name Middle Name Detail Middle Name Last Name Cadence

NONE NONE

Corporation

Trade Name

Physical Address of Principal Place of Business

Country

UNITED STATES

Address

Zip Code City County State

- If correct, you may scroll down to the bottom of the page and enter the email address for your FFL. Click Next.

\* Phone number \* Email

Back Next

## eForm 5630.7 Submission Guide (NFA Special Occupation Tax)

### Tax Computation Train Stop

- Indicate if total gross receipts are less than \$500,000 based on the most recent income tax year.
- Select tax class (The drop-down choices are based on the type of FFL license selected at the beginning of the form.)

| Tax Class                                    | Tax Class Code | Annual Tax Rate | Number of Locations | Tax Due |
|----------------------------------------------|----------------|-----------------|---------------------|---------|
| Class 1 - Importer of Firearms               | 61             | \$1,000         | -                   | \$0     |
| Class 1 - Importer of Firearms (Reduced)     | 71             | \$500           | -                   | \$0     |
| Class 2 - Manufacturer of Firearms           | 62             | \$1,000         | 1                   | \$1,000 |
| Class 2 - Manufacturer of Firearms (Reduced) | 72             | \$500           | -                   | \$0     |
| Class 3 - Dealer in Firearms                 | 63             | \$500           | -                   | \$0     |

Total Tax Due: \$1,000

- Click Next.

### Business Registration train stop

- This train stop will show ALL responsible people associated with your FFL license.

| Full Name | Address | Position |
|-----------|---------|----------|
|           |         | OWNER    |

Total Rows: 1

- Review for correctness. Any updates should be sent to [FFLC@atf.gov](mailto:FFLC@atf.gov).
- Click Next.

### Electronic Documents train stop

- In this train stop, you may upload any additional documents that we may need to finalize your SOT submission.
  - For example: Government Contract, tax documents (rarely needed)

Form 5630.7 Application FFL & EIN Tax Computation Business Registration **Electronic Documents** Verify Certify

**Electronic Documents**

**Attachment restrictions:**

1. 20 attachment(s) 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...

**Description**

Add Document

| ID                 | File Name | File Size (Bytes) | Document Type | Document Description | Actions |
|--------------------|-----------|-------------------|---------------|----------------------|---------|
| No data to display |           |                   |               |                      |         |

Total Rows: 0

Back Next

- Click Next.

### Verify Train-Stop

- Please review and verify that all information was entered correctly

ATF Form 5630.7 - Special Tax Registration and Return - National Firearms Act **All Draft Forms will be deleted after 90 days**

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

Form 5630.7 Application FFL & EIN Tax Computation Business Registration Electronic Documents **Verify** Certify

**Verify**

**Application**

Filing Type  
NEW SOT PAYER

Federal Firearms License  
[REDACTED]

EIN as reported to licensing  
[REDACTED]

Tax Year  
[REDACTED]

Internal Control Number  
[REDACTED]

**FFL & EIN**

Name  
[REDACTED]

Corporation Name  
[REDACTED]

Trade Name  
[REDACTED]

Physical Address of Principal Place of Business  
[REDACTED]

Mailing Address  
[REDACTED]

Phone number  
[REDACTED]

E-mail address  
[REDACTED]

**Tax Computation**

Gross Receipts less than \$500,000  
[REDACTED]

Tax Class  
[REDACTED]

Total Tax Due  
[REDACTED]

**Business Registration**

Ownership Information  
[REDACTED]

Ownership Information Other  
[REDACTED]

Responsible Person Full Name  
[REDACTED]

Responsible Person Address  
[REDACTED]

Responsible Person Position  
[REDACTED]

☒ I verify all the above information is correct

Back Next

- Check box, "I verify all the above information is correct"
- Click Next.

## eForm 5630.7 Submission Guide (NFA Special Occupation Tax)

### Certify train stop

- System will validate your entries for completeness

The screenshot shows the 'ATF Form 5630.7 - Special Tax Registration and Return - National Firearms Act' submission interface. At the top, there are buttons for 'Save', 'Cancel', 'View PDF', and 'Go Home'. A progress bar indicates the steps: Form 5630.7, Application, FFL & EIN, Tax Computation, Business Registration, Electronic Documents, Verify, and Certify. The 'Certify' step is currently active. Below the progress bar, there is a 'Certify' section with a warning: 'If the FFL owes penalties and interest for SOT that was unpaid in prior years, that P&I will be calculated when your return is received. You will be contacted via email regarding the overdue balance before your return can be processed.' This is followed by a 'Summary and Confirm Submission' section with a green message: '✓ The application has been validated successfully.' Below that is a 'Certification' section with a 'Certify' statement and a 'Pay, Sign, and Submit' button. At the bottom, there are 'Back' and 'Next' buttons.

- Address any sections that indicate review is necessary

- Acknowledge the Certify statement for accuracy
- Click Pay, Sign, and Submit button.

This screenshot shows the same ATF Form 5630.7 submission interface as the previous one, but with a 'Validate PIN' dialog box open in the center. The dialog box contains the text 'Please Enter your PIN number to submit the form.' and a text input field. Below the input field are 'Submit' and 'Cancel' buttons. The background interface is slightly dimmed, showing the 'Certify' step and the 'Pay, Sign, and Submit' button.

- Enter your 4-digit PIN to digitally sign the submission
  - The PIN was created at the time of registering your eForm account.
- Click Submit.

## eForm 5630.7 Submission Guide (NFA Special Occupation Tax)

A new browser window will pop up to submit payment through Pay.gov.

(Ensure any pop-up blocker is OFF. Adjust firewall settings (rarely needed) as necessary to complete payment)

- Enter the cardholder's name, billing address, country, card number, expiration date and security code for the credit card.

The screenshot shows a web form titled "Special Tax Registration and Return National Firearms Act (NFA) 5630.7". At the top left is a "< Cancel" link. Below the title, a note says "Please provide the payment information below. Required fields are marked with an \*". The form contains several fields: "Agency Tracking ID" (with a blacked-out value), "Payment Amount" (with a blacked-out value), "\* Cardholder Name" (text input), "\* Cardholder Billing Address" (text input), "Billing Address 2" (text input), "City" (text input), "\* Country" (dropdown menu showing "Select Country"), and "State/Province" (text input).

This screenshot shows the continuation of the payment form. It includes: "ZIP/Postal Code" (text input), "\* Card Number" (text input with a row of credit card logos below it: VISA, MasterCard, Discover, American Express, and others), "\* Expiration Date" (two dropdown menus, both showing "Select ..."), "\* Security Code" (text input), a "What's this?" link, and at the bottom, a blue "Continue" button and a "Cancel" link.

- Click Continue

## eForm 5630.7 Submission Guide (NFA Special Occupation Tax)

### Special Tax Registration and Return National Firearms Act (NFA) 5630.7

Please review the payment information. Required fields are marked with an \*

Agency Tracking ID

Payment Amount

Payment Method

Cardholder Name

Card Type

Card Number

Cardholder Billing Address

Billing Address 2

City

Country

State/Province

ZIP/Postal Code



I authorize a charge to my card account for the above amount in accordance with my card issuer agreement.

**Continue**

Previous

Cancel

- Review information.
- Verify and authorize a credit card charge by clicking the box at the bottom of the screen.
- Click Continue.
- A successful payment will close the Pay.gov link and direct user back to the ATF eForm.

Form 5630.7 Application FFL & SIN Tax Computation Business Registration Electronic Documents Verify **Certify**

**Certify**

If the FFL owes penalties and interest for SOT that was unpaid in prior years, that PSI will be calculated when your return is received. You will be contacted via email regarding the overdue balance before your return can be processed.

Summary and Confirm Submission

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

✓ The application has been validated successfully.

**Certification**

**Certify**

Under penalties of perjury, I declare that the statements in this return/registration are true and correct to the best of my knowledge and belief, and that this return/registration applies only to the specified business operations at the specified location or, where the return/registration is for more than one location, it applies only to the businesses at the locations specified on the attached list. NOTE: Violation of Title 26, United States Code 7206 with respect to a declaration under penalty of perjury, is punishable upon conviction by a fine of not more than \$100,000 (\$500,000 in the case of a corporation), or imprisonment for not more than 3 years, or both, with the costs of prosecution added thereto.

Pay, Sign, and Submit

Back Next

**Payment**

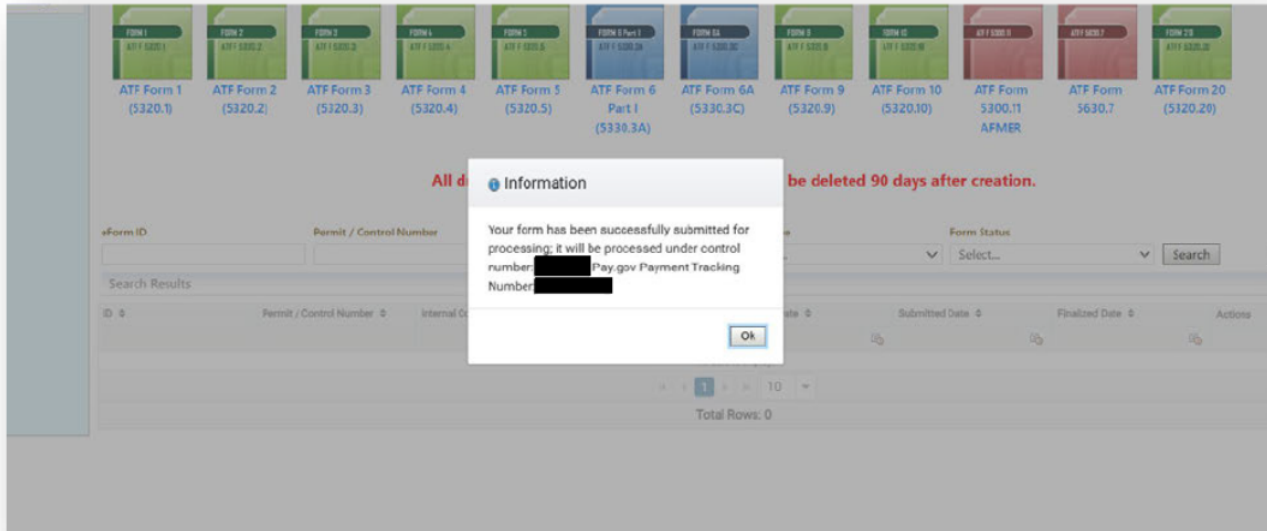
Press **Continue** when finished with the Pay.Gov payment window.

**Continue**

- Click Continue.

## eForm 5630.7 Submission Guide (NFA Special Occupation Tax)

- Successfully submitted eForm 5630.7
  - Make note of the form Control Number and Pay.gov tracking number.



- Click Ok to close window.
- Submitter will receive an email with a copy of the submitted form.
- Processed forms will generate an email with the Payment Receipt (aka Tax Stamp).