

U.S. Department of Justice
Bureau of Alcohol, Tobacco, Firearms, and Explosives

Application to Transfer and Register NFA Firearm (Tax-Paid)

ATF Control Number

SUBMIT to: National Firearms Act Division, Bureau of Alcohol, Tobacco, Firearms, and Explosives, P.O. Box 5015, Portland, OR 97208-5015

1. Transfer type (Mark one) <input type="checkbox"/> \$0 <input type="checkbox"/> \$200 Submit the appropriate tax payment with the application. The tax may be paid by credit/debit card or through pay.gov. (See instructions 2.b and 2.j)	2. Transferee's full legal name and address (Include trade name, if any) (See instruction 2.d) <input type="checkbox"/> Corporation <input type="checkbox"/> Individual <input type="checkbox"/> Trust <input type="checkbox"/> Other legal entity
3a. Transferor's full legal name and address (Include trade name, if any)	3b. Email address 3c. Transferor's telephone (including area code)
3d. Decedent's name, address, and date of death (if applicable)	3e. Transferor's additional address (or firearms business premises) (if different from Item 3.a.)

The above-named and undersigned transferor hereby applies, as required by section 5812 of the National Firearms Act, to transfer and register the firearm described below to the transferee.

4. Firearm description (Complete items a through h) (See instruction 2.n)		Prior ATF Control Number:	
a. Name and full address of firearm's maker, manufacturer, and/or importer	b. Firearm Type (See definitions 1.c)	c. Caliber or gauge	d. Model
	e. Barrel length (inches) (If any)	f. Overall length (inches)	g. Serial number
h. Additional description or data appearing on firearm (Attach additional sheet if necessary)			

5. Transferee's federal firearms license or explosives license/permit (if any) (List complete 15-digit number) (See instruction 2.c)	6. Transferee's special (occupational) tax status (If any) a. Employer Identification Number b. Tax class
7. Transferor's federal firearms license (If any) (List complete 15-digit number) (See instruction 2.c)	8. Transferor's special (occupational) tax status (If any) a. Employer Identification Number b. Tax class

Under Penalties of Perjury, I Declare that I have examined this application, including accompanying documents, and to the best of my knowledge and belief it is true, accurate, and complete, and that transferring the described firearm to the transferee, and the transferee receiving and possessing it, are not prohibited by the provisions of 18 U.S.C. chapter 44; 26 U.S.C. chapter 53; or any provisions of state or local law.

9. Transferor's signature (or authorized official)	10. Authorized official's name and title	11. Date
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The space below is for the use of the Bureau of Alcohol, Tobacco, Firearms, and Explosives

By authority of the Director, this application has been examined, and transferring and registering the firearm described herein and moving that firearm interstate, when applicable, to the transferee is:	Stamp denomination
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<input type="checkbox"/> Approved (with the following conditions, if any)	<input type="checkbox"/> Disapproved (for the following reasons)
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Authorized ATF official's signature	Date
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12. Law Enforcement Notification (See instruction 2.f)

The transferee is to provide notification of the proposed acquisition and possession of the firearm described on this Form 4 by providing a copy of the completed form to the chief law enforcement officer in the agency identified below:

Agency or department name

Official's name and title

Address (street address or P.O. Box, city, state, and zip code (mailed or delivered))

Information for the Chief Law Enforcement Officer

This form provides notification of the transferee's intent to acquire and possess a National Firearms Act (NFA) firearm. No action on your part is required; however, should you have information that may disqualify this person from acquiring or possessing a firearm, please contact the NFA Division at (304) 616-4500 or NFA@ATF.GOV.

13. Transferee necessity statement (See instruction 2.e)

I, _____, have a reasonable necessity to possess the machine gun, short-barreled rifle,

(Transferee's name and title)

short-barreled shotgun, or destructive device described on this application for the following reason(s) _____

and my possession of the device or weapon would be consistent with public safety (18 U.S.C. 922(b) (4) and 27 CFR 478.98).

Transferee certification questions (complete only when transferee is an individual)

14. Answer questions 14.a. through 14.m. Answer questions 15-16, if applicable. For any "Yes" answer the transferee must provide details on a separate sheet. (See instruction 7.b)	Yes	No
a. Do you intend to sell or otherwise dispose of any firearm listed on this form in furtherance of any felony or other offense punishable by imprisonment for a term of more than one year, a federal crime of terrorism, or a drug trafficking offense?		
b. Do you intend to make any firearm listed on this form for sale or other disposition to any person described in questions 14.c. through 14.l. or a person described in question 14.m. who does not fall under an exception?		
c. Are you under indictment or information in any court for a felony, or any other crime, for which the judge could imprison you for more than one year? (See definition 1.m)		
d. Have you ever been convicted in any court for a felony, or any other crime, for which the judge could have imprisoned you for more than one year, even if you received a shorter sentence including probation? (See definition 1.m)		
e. Are you a fugitive from justice? (See definition 1.s)		
f. Are you an unlawful user of, or addicted to, marijuana or any depressant, stimulant, narcotic drug, or any other controlled substance? Warning: Using or possessing marijuana remains unlawful under federal law regardless of whether it has been legalized or decriminalized for medicinal or recreational purposes in the state where you reside.		
g. On or after the age of 16, have you ever been adjudicated as a mental defective OR have you ever been committed to a mental institution? (See definitions 1.n and 1.o)		
h. Have you been discharged from the Armed Forces under dishonorable conditions?		
i. Are you subject to a court order restraining you from harassing, stalking, or threatening your child or an intimate partner or child of such partner? (See definition 1.p)		
j. Have you ever been convicted in any court of a misdemeanor crime of domestic violence? (See definition 1.q)		
k. Have you ever renounced your United States citizenship?		
l. Are you an alien illegally or unlawfully in the United States?		
m. 1. Are you an alien who has been admitted to the United States under a nonimmigrant visa?		
m. 2. If "Yes", do you fall within any of the exceptions stated in the instructions? Attach the documentation to the application. <input type="checkbox"/> N/A		

15. If you are an alien, record your U.S.-issued alien or admission number (AR#, USCIS#, or I94#): _____

16. Have you been issued a Unique Personal Identification Number (UPIN)? (See instructions 2.h) ☐ Yes ☐ No If yes, please provide: _____

17a. Social Security Number: (SSN) (See instruction 2.h)

17b. Date of birth:

17c. State of birth

17d. Country of birth

18. Race/ethnicity: (Select one or more as applicable)

☐ American Indian or Alaska Native

☐ Black or African American

☐ Middle Eastern/North African

☐ White

☐ Asian

☐ Hispanic or Latino

☐ Native Hawaiian or Other Pacific Islander

19. Country of citizenship: (Mark or list more than one, if applicable. Nationals of the United States may mark United States of America.)

☐ United States of America

☐ Other country/countries (specify): _____

CERTIFICATION: Under penalties imposed by 18 U.S.C. 924 and 26 U.S.C. 5861, I certify that upon submission of this form to ATF, a completed copy of this form will be directed to the chief law enforcement officer (CLEO) shown in item 12, that the statements, as applicable, contained in this certification, and any attached documents in support thereof, are true and correct to the best of my knowledge and belief. NOTE: See instructions 2.d(3) through 2.d(6) for the items to be completed depending on the type of transferee.

Transferee's signature

Date

ATF Copy

ATF Form 5320.4 (Form 4)
Revised December 2025

20. Number of responsible persons associated with the transferee trust or legal entity (*See definition 1.e*): _____
21. Provide the full name (*printed or typed*) below for each responsible person associated with the applicant trust or legal entity. If there are more responsible persons than can be listed on the form, attach a separate sheet listing the additional responsible person(s). Please note that a completed Form 5320.23, NFA Responsible Person Questionnaire, must be submitted with the Form 4 application for each responsible person.

Full Name

Full Name

22. **Method of payment** (*Payments made through pay.gov and submitted through eForms will have an internal pay.gov tracking number not listed here*)
(*Mark one if submitting the form by mail*) (*See instruction 2.j*)

☐ American Express ☐ Diners Club ☐ Discover ☐ Mastercard ☐ Visa

Complete the information below when paying by credit/debit card

Credit/debit card number (<i>no dashes</i>)		Name as printed on the credit/debit card	Expiration date (<i>month & year</i>)
Credit/debit card billing address:	Address:		
	City:	State:	Zip code:
I authorize ATF to charge my credit/debit card this amount.			Tax amount: \$
Signature of Cardholder			Date
Your credit/debit card will be charged the above stated amount upon receipt of your application. The charge will be reflected on your credit/debit card statement. In the event your application is NOT approved, the above amount will be credited to the credit/debit card noted above.			

Important Information for Currently Registered Firearms

If you are the current registrant of the firearm described on this form, please note the following information.

Estate procedures: For procedures regarding the transfer of firearms in an estate resulting from the death of the registrant identified in item 3.a, the executor should contact the NFA Division for additional assistance, by mail at 244 Needy Road, Martinsburg, WV 25405 or by email at IPB@ATF.GOV.

Change of address: Unless currently licensed under the Gun Control Act, the registrant shall notify the NFA Division in writing of any change to the address in item 3.a.

Change of description: The registrant must notify the NFA Division in writing, of any change to the description of the firearm(s) in item 4.

Interstate movement: If the firearm identified in item 4 is a **machine gun, short-barreled rifle, short-barreled shotgun, or destructive device**, the registrant may be required by 18 U.S.C. 922(a)(4) to notify ATF prior to transporting it in interstate or foreign commerce. ATF Forms 5320.9 or 5320.20 can be used for this purpose.

Restrictions on possession: Any restriction (*see approval block on face of form*) on possessing the firearm identified in item 4 continues with the firearm's further transfer.

Persons prohibited from possessing firearms: If the registrant becomes prohibited from possessing a firearm, please contact the NFA Division for procedures on how to dispose of the firearm.

Proof of registration: A person possessing a registered NFA firearm must retain proof of registration and make it available to any ATF officer upon request.

Paperwork Reduction Act Notice

This form meets the clearance requirements of the Paperwork Reduction Act of 1995. The information you provide is used in applying to transfer serviceable firearms tax-paid. Data is used to identify transferor, transferee, and firearm, and to ensure legality for transfer under federal, state, and local laws. The furnishing of this information is mandatory to obtain the required registration (26 U.S.C. 5812).

The estimated average burden associated with this information collection is 0.20 hours per respondent or record-keeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to Reports Management Officer; Information Technology Coordination Staff; Bureau of Alcohol, Tobacco, Firearms, and Explosives; Washington, DC 20226.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

Privacy Act Statement

This information is provided pursuant to sections 3 and 7(b) of the Privacy Act of 1974 (5 U.S.C. 552(e)(3)):

1. **Authority.** The Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) is authorized to solicit this information under 26 U.S.C. 5811, 5812, 5841, and 6103. ATF is authorized to collect this information to authorize persons to transfer and register National Firearms Act (NFA) firearms. Implementing regulations are in 27 CFR part 479.

2. **Purpose.** ATF uses the information collected on ATF Form 5320.4 (Form 4), Application to Transfer and Register NFA Firearm (Tax-Paid), to determine the lawful eligibility of the transferee to possess an NFA firearm and to ensure that the firearm is properly registered in the National Firearms Registration and Transfer Record (NFRTR). The form also facilitates collecting the required transfer tax.
3. **Routine Uses.** ATF may disclose the information as permitted by the Privacy Act of 1974 (5 U.S.C. § 552a) and in accordance with System of Records Notice (SORN) JUSTICE/ATF-008 – Regulatory Enforcement Record System. ATF may share it with federal, state, local, tribal, and foreign law enforcement or regulatory agencies to verify eligibility, conduct background investigations, ensure lawful compliance, or support legal proceedings. Tax return information is protected from unauthorized disclosure under 26 U.S.C. 6103.
4. **Disclosure:** Providing this information is mandatory under 26 U.S.C. 5812 in order to transfer and register an NFA firearm. Failing to provide complete and accurate information may delay processing your application or result in ATF denying your request to transfer and register an NFA firearm.

Definitions/Instructions

1. Definitions

- a. **National Firearms Act (NFA).** 26 USC chapter 53. The implementing regulations are found in 27 CFR part 479.
- b. **Gun Control Act (GCA).** 18 U.S.C. chapter 44. The implementing regulations are found in 27 CFR part 478.
- c. **Firearm.** The term “firearm” means: (1) a shotgun having a barrel or barrels of less than 18 inches in length; (2) a weapon made from a shotgun if such weapon as modified has an overall length of less than 26 inches or a barrel or barrels of less than 18 inches in length; (3) a rifle having a barrel or barrels of less than 16 inches in length; (4) a weapon made from a rifle if such weapon as modified has an overall length of less than 26 inches or a barrel or barrels of less than 16 inches in length; (5) any other weapon as defined in 26 U.S.C. § 5845(e); (6) a machine gun; (7) a muffler or silencer for any firearm whether or not such firearm is included within this definition; and (8) a destructive device.
- d. **Person.** A partnership, company, association, trust, corporation, including each responsible person associated with such an entity; an estate; or an individual.
- e. **Responsible Person.** In the case of an unlicensed entity, including any trust, partnership, association, company (including any Limited Liability Company (LLC)), or corporation, any individual who possesses, directly or indirectly, the power or authority to direct the management and policies of the trust or entity to receive, possess, ship, transport, deliver, transfer or otherwise dispose of a firearm for, or on behalf of, the trust or legal entity.

Trust: Those persons with the power or authority to direct the management and policies of the trust includes any person who has the capability to exercise such power and possesses, directly or indirectly, the power or authority under any trust instrument, or under State law, to receive, possess, ship, transport, deliver, transfer, or otherwise dispose of a firearm for, or on behalf of the trust. Examples of who may be considered a responsible person include settlors/grantors, trustees, partners, members, officers, directors, board members, or owners. An example of who may be excluded from this definition of responsible person is the beneficiary of a trust, if the beneficiary does not have the capability to exercise the enumerated powers or authorities.
- f. **Employer Identification Number (EIN).** Required of taxpayer filing special (occupational) tax returns under 27 CFR § 479.35.
- g. **Special (occupational) tax.** Required by the NFA to be paid by a Federal firearms licensee engaged in the business of importing (Class 1), manufacturing (Class 2), or dealing (Class 3) in NFA firearms.
- h. **Federal Firearms License.** A license issued under the provisions of the GCA to manufacture, import or deal in firearms.
- i. **ATF officer.** An officer or employee of the Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) authorized to perform any function relating to the administration of the NFA.
- j. **Transfer.** Selling, assigning, pledging, leasing, loaning, giving away, or otherwise disposing of a firearm.

- k. **Transferor.** The person selling or otherwise disposing of a firearm; including applying to transfer a firearm.

1. **Transferee.** The person acquiring the firearm.

- m. **Prohibited person.** Generally, 18 U.S.C. 922(g) prohibits the shipment, transportation, receipt, or possession in or affecting interstate commerce of a firearm by one who: has been convicted of a misdemeanor crime of domestic violence; has been convicted of a felony, or any other crime, punishable by imprisonment for a term exceeding one year (*this does not include state misdemeanors punishable by imprisonment of two years or less*); is a fugitive from justice; is an unlawful user of, or addicted to, marijuana or any depressant, stimulant, or narcotic drug, or any other controlled substance; has been adjudicated as a mental defective or has been committed to a mental institution; has been discharged from the Armed Forces under dishonorable conditions; has renounced his or her U.S. citizenship; is an alien illegally in the United States or an alien admitted to the United States under a nonimmigrant visa; or is subject to certain restraining orders. Furthermore, section 922(n) prohibits the shipment, transportation, or receipt in or affecting interstate commerce of a firearm by one who is under indictment or information for a felony in any federal, state or local court, or any other crime punishable by imprisonment for a term exceeding one year. An information is a formal accusation of a crime verified by a prosecutor.

EXCEPTION: A person who has been convicted of a felony, or any other crime, for which the judge could have imprisoned the person for more than one year, or who has been convicted of a misdemeanor crime of domestic violence, is not prohibited from purchasing, receiving, or possessing a firearm if: (1) under the law of the jurisdiction where the conviction occurred, the person has been pardoned, the conviction has been expunged or set aside, or the person has had their civil rights (*the right to vote, sit on a jury, and hold public office*) taken away and later restored AND (2) the person is not prohibited by the law of the jurisdiction where the conviction occurred from receiving or possessing firearms. Persons subject to this exception should mark “no” in the applicable box.

- n. **Adjudicated as a Mental Defective.** A determination by a court, board, commission, or other lawful authority that a person, as a result of marked subnormal intelligence, or mental illness, incompetency, condition, or disease: (1) is a danger to himself or to others; or (2) lacks the mental capacity to contract or manage his own affairs. This term shall include: (1) a finding of insanity by a court in a criminal case; and (2) those persons found incompetent to stand trial or found not guilty by reason of lack of mental responsibility.
- o. **Committed to a Mental Institution.** A formal commitment of a person to a mental institution by a court, board, commission, or other lawful authority. The term includes a commitment to a mental institution involuntarily. The term includes commitment for mental defectiveness or mental illness. It also includes commitments for other reasons, such as for drug use. The term does not include a person in a mental institution for observation or a voluntary admission to a mental institution.

EXCEPTION: NICS Improvement Amendments Act of 2007: A person who has been adjudicated as a mental defective or committed to a mental institution in a state proceeding is not prohibited by the adjudication or commitment if the person has been granted relief by the adjudicating/

committing state pursuant to a qualifying mental health relief from disabilities program. Also, a person who has been adjudicated as a mental defective or committed to a mental institution by a department or agency of the Federal Government is not prohibited by the adjudication or commitment if either: (a) the person's adjudication or commitment was set-aside or expunged by the adjudicating/committing agency; (b) the person has been fully released or discharged from all mandatory treatment, supervision, or monitoring by the agency; (c) the person was found by the agency to no longer suffer from the mental health condition that served as the basis of the initial adjudication/commitment; or (d) the adjudication or commitment respectively, is based solely on a medical finding of disability, without an opportunity for a hearing by a court, board, commission, or other lawful authority, and the person has not been adjudication as a mental defective consistent with 922(g)(4) of Title 18, United States code; or (e) the person was granted relief from the adjudicating/committing agency pursuant to a qualified mental health relief from disabilities program. Persons who fall within one of the above exceptions should mark "no" in the applicable box. This exception to an adjudication or commitment by a Federal department or agency does not apply to any person who was adjudicated to be not guilty by reason of insanity, or based on a lack of mental responsibility, or found incompetent to stand trial, in any criminal case or under the Uniform Code of Military Justice.

p. **Restraining order.** Under 18 U.S.C. § 922, firearms may not be sold to or received by persons subject to a court order that: (1) was issued after a hearing which the person received actual notice of and had an opportunity to participate in; (2) restrains such person from harassing, stalking, or threatening an intimate partner or child of such intimate partner or person, or engaging in other conduct that would place an intimate partner in reasonable fear of bodily injury to the partner or child; and (3)(i) includes a finding that such person represents a credible threat to the physical safety of such intimate partner or child; or (ii) by its terms explicitly prohibits the use, attempted use, or threatened use of physical force against such intimate partner or child that would reasonably be expected to cause bodily injury. An "intimate partner" of a person is: the spouse or former spouse of the person, the parent of a child of the person, or an individual who cohabitates or has cohabitated with the person.

q. **Misdemeanor crime of domestic violence:** A Federal, State, local, tribal offense that is a misdemeanor under the Federal, State, or tribal law and has, as an element, the use or attempted use of physical force, or the threatened use of a deadly weapon, committed by a current or former spouse, parent, or Guardian of the victim, by a person with whom the victim shares a child in common, by a person cohabitating with, or has cohabited with the victim as a spouse, parent, or guardian, or by a person similarly situated to a spouse, parent, or guardian of the victim, or by a person who has a current or recent former dating relationship with the victim (as defined in 18 U.S.C. § 921(a)(37)). The term includes all misdemeanors that have as an element the use or attempted use of physical force or the threatened use of a deadly weapon (*e.g., assault and battery*), if the offense is committed by one of the defined parties. (*See exception in the definition of "Prohibited person"*). A person who has been convicted of a misdemeanor crime of domestic violence also is not prohibited unless: (1) the person was represented by a lawyer or gave up the right to a lawyer; or (2) if the person was entitled to a jury, was tried by a jury, or gave up the right to a jury trial. Persons subject to this exception should mark "no" in the applicable box.

r. **Alien admitted to the United States under a nonimmigrant visa.** An alien admitted to the United States under a nonimmigrant visa includes, among others, persons visiting the United States temporarily for business or pleasure, persons studying in the United States who maintain a residence abroad, and certain temporary foreign workers. These aliens must answer "yes" to question 14.m.1 and provide the additional documentation required under question 14.m.2. Permanent resident aliens and aliens legally admitted to the United States pursuant either the Visa Waiver Program or to regulations otherwise exempting them from visa requirements may answer "no" to this question and are not required to submit the additional documentation under 14.m.2. An alien admitted to the United States under a nonimmigrant visa is not prohibited from purchasing, receiving, or possessing a firearm if the alien: (1) is in possession of a hunting license or permit lawfully issued by the Federal Government, a State, or local government, or an Indian tribe federally recognized by the Bureau of Indian Affairs, which is valid and unexpired; (2) was admitted to the United States for lawful hunting or sporting

purposes; (3) is an official representative of a foreign government who is accredited to the United States Government or the Government's mission to an international organization having its headquarters in the United States; (4) is an official representative of a foreign government who is enroute to or from another country to which that alien is accredited; (5) is an official of a foreign government or a distinguished foreign visitor who has been so designated by the Department of State; (6) is a foreign law enforcement officer of a friendly foreign government entering the United States on official law enforcement business; (7) has received a waiver from the prohibition from the Attorney General of the United States.

s. **Fugitive from justice.** Any person who has fled from any State to avoid prosecution for a felony or a misdemeanor, or any person who leaves the State to avoid giving testimony in any criminal proceeding. The term also includes any person who knows that misdemeanor or felony charges are pending against such person and who leaves the State of prosecution.

2. Preparing application and paying tax

a. **Authority.** As provided by 26 U.S.C. 5811 and 5812, any person seeking to transfer a firearm must submit a separate application on this form for each firearm. The transferor must furnish all the information called for, except as noted by instructions within, on this form. Please note that the form contains a CLEO copy of the form for use in compliance with instruction 2.f and item 12 of the form.

b. **Transfer tax rates.** The transfer tax is \$200.00 for machine guns and destructive devices. The transfer tax is \$0.00 for other types of NFA firearms.

c. **Federal firearms licensees.** If the transferor or transferee is a federal firearms licensee (FFL) under the GCA. The licensee's complete name, trade name (*if any*), and address must be entered in items 2 or 3a of this form, respectively. The complete license number for each must be entered in items 5 and 7 of the form, and if the licensee is a special (*occupational*) taxpayer under the NFA, the licensee's Employer Identification Number (EIN) must be entered in items 6 and 8 of the form, along with the type of SOT class paid.

IMPORTANT NOTE: The business structure of the transferee/transferor must be described consistently throughout the application and must also be consistent with their corresponding EIN.

d. Completing the form.

(1) The transferor must provide the transferee's full legal name. If the transferee is a trust or other legal entity, list only the complete name of the trust or legal entity and do not include any individual names (such as names of trustees or corporate officials).

(2) The transferor must provide a physical address (no Post Office boxes) in item 2. The address shall be the location within the particular state where the firearm will be maintained for a trust or legal entity. In the case of two or more locations for a legal entity, the address shown should be the principal place of business within the particular state (or principal office, in the case of a corporation).

(3) If the transferee is an individual, the entire Form 4 must be completed except for items 20 and 21. In addition, the transferee must include their fingerprints and photograph (*see instruction 2.g*).

(4) If the transferee is other than an individual, e.g., a trust or other legal entity such as a corporation, the transferee must not complete items 14 – 19. All other items must be completed including the signing of the transferee certification statement by the transferee. (*See instruction 2.d(5) for responsible person requirements.*)

(5) Documenting entity existence:

a. If the transferee is other than an individual, the transferee must attach documentation evidencing the existence and validity of the entity, which includes complete and unredacted copies of

partnership agreements, articles of incorporation, corporate registration, declarations of trust with any trust schedules, attachments, exhibits, and enclosures.

- b. If the transferee entity has had an application approved as a maker or transferee within the preceding 24 months of the date of filing this application, and there has been no change to the documentation evidencing the existence and validity of the entity previously provided, the entity may provide a certification that the information has not been changed since the prior approval and shall identify the application for which the documentation had been submitted by form number, serial number, and date approved.

- (6) If the transferee is other than an individual, each responsible person of the trust or legal entity (*see definition 1.e*) must include a completed ATF Form 5320.23, NFA Responsible Person Questionnaire, with the submitted Form 4.

NOTE: Each Responsible Person of an entity licensed under the GCA that does not pay the Special (Occupational) Tax (SOT) must submit ATF Form 5320.23 with the application as instructed in the above paragraph. 27 CFR 479.85(b)(2)(ii).

- (7) Item 22 (Method of Payment) is obscured on the Registrant copy and the CLEO copy. In addition, item 4.g (serial number) is obscured on the CLEO copy. Those fields do not require completion on those copies.

e. **Transferee necessity statement.** Item 13 must be completed by the transferee if:

- (1) The firearm to be transferred is a machine gun, short-barreled rifle, short-barreled shotgun, or destructive device;
- (2) The transferor is licensed under the GCA to deal in such device or firearm; and
- (3) The transferee is **not** licensed under the GCA to deal in such device or firearm.

f. **Law enforcement notification.** The transferee must provide a copy of the Form 4 to the chief law enforcement officer (CLEO) who has jurisdiction over the area of the transferee's address shown in item 2 of the Form 4. In addition, if the transferee is other than an individual, a copy of the Form 5320.23, NFA Responsible Person Questionnaire, completed by each responsible person must be provided to their respective CLEO. The CLEO is considered to be the Chief of Police; the Sheriff; the Head of the State Police; or a State or local district attorney or prosecutor.

g. **Photographs and Fingerprints.** An individual applicant must (1) attach a 2-inch x 2-inch photograph of the frontal view of the individual applicant taken within six months prior to the date of the application and (2) submit properly completed FBI Forms FD-258 (*fingerprint card with blue lines*) with the application. The fingerprints must be clear for accurate classification and taken by someone properly equipped to take them. A signature is required when fingerprint cards are submitted to the FBI.

Note: Each responsible person of an entity licensed under the GCA that does not pay SOT must submit fingerprints and photographs with their corresponding Form 5320.23 as instructed in the above paragraph. 27 CFR 479.85(b)(2)(iii)(iv).

h. **Social Security and UPIN.** The Social Security number and UPIN are not required; however, this information assists with the efficient completion of the NICS background check. Please be aware that refusal to provide this information may result in a delay in the NICS background check process.

i. **Signatures.** Signatures generated by the ATF eForms system, handwritten ink signatures, and other electronic signatures are permissible.

- (1) If the transferee is an individual, the applicant must sign the form;

- (2) If the transferee is the estate of a decedent where the firearm is being transferred to other than a beneficiary, the executor or administrator of the estate must sign the form;
- (3) If the transferee is a trust or legal entity, a responsible person of the trust or legal entity must sign the form; or
- (4) If the transferee is a Federal firearms licensee, a responsible person of the Federal firearms licensee or such other employee of the Federal firearms licensee as authorized by a responsible person shall sign the form.

j. **Remittance.** If the application is subject to the \$200 making tax, please complete item 22 for applications submitted by mail. **Do not send cash.** The tax for applications submitted through eForms must be paid through pay.gov and does not require completion of item 22.

k. **Photocopies, computer-generated, or downloaded versions.** The form may be copied or downloaded (for example, from the ATF website (www.atf.gov)), and filled/signed electronically. If printed, the form does not have to be printed front to back.

l. **Estates, trusts, and other transfers by operation of law.** When a firearm is being transferred tax-exempt from an estate by bequest or interstate succession (*See 27 CFR § 479.90a*), or by other operation of law to a beneficiary or other authorized recipient, ATF Form 5 is used to effect the transfer; otherwise, the ATF Form 4 is used.

m. **Submitting by mail or electronically.** The transferor must submit two copies to the NFA Division at the address on the face of the form or using the ATF eForms system. All items are to be completed except as noted in the instructions and any attachments must be included with the submission.

n. **Description of Firearm and Markings.** Listing the Prior ATF Control Number will allow for the future submission of applications including this firearm through the ATF eForms system.

- (1) If there are additional makers, manufacturers, or importers; additional calibers associated with the description of the firearm; or additional barrel and/or overall lengths associated with the description of the firearm, include this information in item 4.h or on a separate sheet of paper.
- (2) If there are differences between the description of the firearm on the form in comparison to the physical description of the firearm or in the markings on the firearm, including the serial number, contact the NFA Division regarding the differences before submitting a new application.

o. **State or local permit.** If a state or local permit or license is required for the transferee prior to acquisition of the firearm, a copy of the permit must be included with the application. If the transferee is a trust or legal entity, when the state of residence for any responsible person requires a state or local permit or license, a copy of the permit or license must be submitted with Form 5320.23, NFA Responsible Person Questionnaire.

3. **Approving application.** If approved, the NFA Division will return the approved copy to the transferor for delivery with the firearm to the transferee. Since approving the application effectuates registration of the firearm to the transferee, the firearm's physical transfer should be completed immediately; however, the transferor must not transfer the firearm until the application has been approved and received. If physically transferring the firearm cannot be completed immediately, the transferor must contact the NFA Division with the specifics.

4. **Withdrawing application.** The transferor may withdraw an application prior to approval subsequent to a written request to the Chief, NFA Division by mail to 244 Needy Road, Martinsburg, WV 25405; initiated through eForms; or submitted electronically to NFAFAX@ATF.GOV.

5. **Canceling approved application.** The transferor may void an approved application only if the firearm has not been transferred. The transferor must return the approved application, with original tax stamp affixed, with a

written request by mail to the Chief, NFA Division; 244 Needy Road, Martinsburg, WV 25405; initiated through eForms; or submitted electronically to NFAFAX@ATF.GOV, citing the specific reasons for the request and that the firearm was not transferred.

6. **Disapproving application.** If the application is disapproved, the NFA Division will note the reason for disapproval on the application and return one copy of the ATF Form 4 to the transferor.
7. **Reasons for disapproving.** 26 U.S.C. 5812 provides that applications shall be denied if the transfer, receipt, or possession of the firearm would place the transferee in violation of law. **Violation of Law.** Applications shall be denied if the receipt or possession of the firearm would place the person receiving or possessing the firearm in violation of law. **Persons Prohibited from Receiving a Firearm.** The application will be disapproved if the transferee is a person prohibited from receiving a firearm. For information regarding persons prohibited from receiving a firearm, refer to definitions 1.m through 1.s.
8. **Refunds.** Refunds for tax payments made for canceled, disapproved, or withdrawn applications must be requested within 18 months of the original payment date for payments made through pay.gov or within three years for other payments.
9. **Status inquiries and questions.** Information relating to the NFA and other firearms and explosives laws is available at www.atf.gov. Any inquiry relating to the status of an application to make an NFA firearm or about procedures in general should be directed to the NFA Division at (304) 616-4500 or emailed to IPB@ATF.GOV. Be aware that any dissemination by ATF of information relating to the application to make and register an NFA firearm must conform with the restrictions in 26 U.S.C. 6103.
10. **Penalties.** Any person who violates or fails to comply with any of the requirements of the NFA must, upon conviction, be fined not more than \$10,000 or be imprisoned for not more than 10 years, or both. Any firearm involved in a violation of the NFA is subject to seizure and forfeiture. It is unlawful for any person to make or cause the making of a false entry on any application or record required by the NFA knowing such entry to be false.
11. **Compliance with the Gun Control Act.** Persons must also comply with all relevant portions of the GCA.

**Application to Transfer and Register
NFA Firearm (Tax-Paid)****ATF Control Number****SUBMIT to: National Firearms Act Division, Bureau of Alcohol, Tobacco, Firearms, and Explosives, P.O. Box 5015, Portland, OR 97208-5015**

1. Transfer type (Mark one) <input type="checkbox"/> \$0 <input type="checkbox"/> \$200 Submit the appropriate tax payment with the application. The tax may be paid by credit/debit card or through pay.gov. (See instructions 2.b and 2.j)	2. Transferee's full legal name and address (Include trade name, if any) (See instruction 2.d) <input type="checkbox"/> Corporation <input type="checkbox"/> Individual <input type="checkbox"/> Trust <input type="checkbox"/> Other legal entity
3a. Transferor's full legal name and address (Include trade name, if any)	3b. Email address 3c. Transferor's telephone (including area code)
3d. Decedent's name, address, and date of death (if applicable)	3e. Transferor's additional address (or firearms business premises) (if different from Item 3.a.)

The above-named and undersigned transferor hereby applies, as required by section 5812 of the National Firearms Act, to transfer and register the firearm described below to the transferee.

4. Firearm description (Complete items a through h) (See instruction 2.n)		Prior ATF Control Number:	
a. Name and full address of firearm's maker, manufacturer, and/or importer	b. Firearm Type (See definitions 1.c)	c. Caliber or gauge	d. Model
	e. Barrel length (inches) (If any)	f. Overall length (inches)	g. Serial number
h. Additional description or data appearing on firearm (Attach additional sheet if necessary)			

5. Transferee's federal firearms license or explosives license/permit (if any) (List complete 15-digit number) (See instruction 2.c)	6. Transferee's special (occupational) tax status (If any) a. Employer Identification Number b. Tax class
7. Transferor's federal firearms license (If any) (List complete 15-digit number) (See instruction 2.c)	8. Transferor's special (occupational) tax status (If any) a. Employer Identification Number b. Tax class

Under Penalties of Perjury, I Declare that I have examined this application, including accompanying documents, and to the best of my knowledge and belief it is true, accurate, and complete, and that transferring the described firearm to the transferee, and the transferee receiving and possessing it, are not prohibited by the provisions of 18 U.S.C. chapter 44; 26 U.S.C. chapter 53; or any provisions of state or local law.

9. Transferor's signature (or authorized official)	10. Authorized official's name and title	11. Date
---	---	-----------------

The space below is for the use of the Bureau of Alcohol, Tobacco, Firearms, and Explosives

By authority of the Director, this application has been examined, and transferring and registering the firearm described herein and moving that firearm interstate, when applicable, to the transferee is:	Stamp denomination
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<input type="checkbox"/> Approved (with the following conditions, if any)	<input type="checkbox"/> Disapproved (for the following reasons)
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Authorized ATF official's signature	Date
--	-------------

12. **Law Enforcement Notification** (See instruction 2.f)

The transferee is to provide notification of the proposed acquisition and possession of the firearm described on this Form 4 by providing a copy of the completed form to the chief law enforcement officer in the agency identified below:

Agency or department name

Official's name and title

Address (street address or P.O. Box, city, state, and zip code (mailed or delivered))

Information for the Chief Law Enforcement Officer

This form provides notification of the transferee's intent to acquire and possess a National Firearms Act (NFA) firearm. No action on your part is required; however, should you have information that may disqualify this person from acquiring or possessing a firearm, please contact the NFA Division at (304) 616-4500 or NFA@ATF.GOV.

13. **Transferee necessity statement** (See instruction 2.e)

I, _____, have a reasonable necessity to possess the machine gun, short-barreled rifle,

(Transferee's name and title)

short-barreled shotgun, or destructive device described on this application for the following reason(s) _____

and my possession of the device or weapon would be consistent with public safety (18 U.S.C. 922(b) (4) and 27 CFR 478.98).

Transferee certification questions (complete only when transferee is an individual)

14. Answer questions 14.a. through 14.m. Answer questions 15-16, if applicable. For any "Yes" answer the transferee must provide details on a separate sheet. (See instruction 7.b)	Yes	No
a. Do you intend to sell or otherwise dispose of any firearm listed on this form in furtherance of any felony or other offense punishable by imprisonment for a term of more than one year, a federal crime of terrorism, or a drug trafficking offense?		
b. Do you intend to make any firearm listed on this form for sale or other disposition to any person described in questions 14.c. through 14.l. or a person described in question 14.m. who does not fall under an exception?		
c. Are you under indictment or information in any court for a felony, or any other crime, for which the judge could imprison you for more than one year? (See definition 1.m)		
d. Have you ever been convicted in any court for a felony, or any other crime, for which the judge could have imprisoned you for more than one year, even if you received a shorter sentence including probation? (See definition 1.m)		
e. Are you a fugitive from justice? (See definition 1.s)		
f. Are you an unlawful user of, or addicted to, marijuana or any depressant, stimulant, narcotic drug, or any other controlled substance? Warning: Using or possessing marijuana remains unlawful under federal law regardless of whether it has been legalized or decriminalized for medicinal or recreational purposes in the state where you reside.		
g. On or after the age of 16, have you ever been adjudicated as a mental defective OR have you ever been committed to a mental institution? (See definitions 1.n and 1.o)		
h. Have you been discharged from the Armed Forces under dishonorable conditions?		
i. Are you subject to a court order restraining you from harassing, stalking, or threatening your child or an intimate partner or child of such partner? (See definition 1.p)		
j. Have you ever been convicted in any court of a misdemeanor crime of domestic violence? (See definition 1.q)		
k. Have you ever renounced your United States citizenship?		
l. Are you an alien illegally or unlawfully in the United States?		
m. 1. Are you an alien who has been admitted to the United States under a nonimmigrant visa?		
m. 2. If "Yes", do you fall within any of the exceptions stated in the instructions? Attach the documentation to the application. <input type="checkbox"/> N/A		

15. If you are an alien, record your U.S.-issued alien or admission number (AR#, USCIS#, or I94#): _____

16. Have you been issued a Unique Personal Identification Number (UPIN)? (See instructions 2.h) ☐ Yes ☐ No If yes, please provide: _____

17a. Social Security Number: (SSN) (See instruction 2.h)

17b. Date of birth:

17c. State of birth

17d. Country of birth

18. Race/ethnicity: (Select one or more as applicable)

☐ American Indian or Alaska Native

☐ Black or African American

☐ Middle Eastern/North African

☐ White

☐ Asian

☐ Hispanic or Latino

☐ Native Hawaiian or Other Pacific Islander

19. Country of citizenship: (Mark or list more than one, if applicable. Nationals of the United States may mark United States of America.)

☐ United States of America

☐ Other country/countries (specify): _____

CERTIFICATION: Under penalties imposed by 18 U.S.C. 924 and 26 U.S.C. 5861, I certify that upon submission of this form to ATF, a completed copy of this form will be directed to the chief law enforcement officer (CLEO) shown in item 12, that the statements, as applicable, contained in this certification, and any attached documents in support thereof, are true and correct to the best of my knowledge and belief. NOTE: See instructions 2.d(3) through 2.d(6) for the items to be completed depending on the type of transferee.

Transferee's signature

Date

Registrant Copy

ATF Form 5320.4 (Form 4)
Revised December 2025

23. Number of responsible persons associated with the transferee trust or legal entity (See definition 1.e): _____
24. Provide the full name (*printed or typed*) below for each responsible person associated with the applicant trust or legal entity. If there are more responsible persons than can be listed on the form, attach a separate sheet listing the additional responsible person(s). Please note that a completed Form 5320.23, NFA Responsible Person Questionnaire, must be submitted with the Form 4 application for each responsible person.

Full Name	Full Name
_____	_____
_____	_____
_____	_____
_____	_____

Important Information for Currently Registered Firearms

If you are the current registrant of the firearm described on this form, please note the following information.

Estate procedures: For procedures regarding the transfer of firearms in an estate resulting from the death of the registrant identified in item 3.a, the executor should contact the NFA Division for additional assistance, by mail at 244 Needy Road, Martinsburg, WV 25405 or by email at IPB@ATF.GOV.

Change of address: Unless currently licensed under the Gun Control Act, the registrant shall notify the NFA Division in writing of any change to the address in item 3.a.

Change of description: The registrant must notify the NFA Division in writing, of any change to the description of the firearm(s) in item 4.

Interstate movement: If the firearm identified in item 4 is a **machine gun, short-barreled rifle, short-barreled shotgun, or destructive device**, the registrant may be required by 18 U.S.C. 922(a)(4) to notify ATF prior to transporting it in interstate or foreign commerce. ATF Forms 5320.9 or 5320.20 can be used for this purpose.

Restrictions on possession: Any restriction (*see approval block on face of form*) on possessing the firearm identified in item 4 continues with the firearm’s further transfer.

Persons prohibited from possessing firearms: If the registrant becomes prohibited from possessing a firearm, please contact the NFA Division for procedures on how to dispose of the firearm.

Proof of registration: A person possessing a registered NFA firearm must retain proof of registration and make it available to any ATF officer upon request.

Application to Transfer and Register NFA Firearm (Tax-Paid)

ATF Control Number
SUBMIT to: National Firearms Act Division, Bureau of Alcohol, Tobacco, Firearms, and Explosives, P.O. Box 5015, Portland, OR 97208-5015

1. Transfer type (Mark one) <input type="checkbox"/> \$0 <input type="checkbox"/> \$200 Submit the appropriate tax payment with the application. The tax may be paid by credit/debit card or through pay.gov. (See instructions 2.b and 2.j)	2. Transferee's full legal name and address (Include trade name, if any) (See instruction 2.d) <input type="checkbox"/> Corporation <input type="checkbox"/> Individual <input type="checkbox"/> Trust <input type="checkbox"/> Other legal entity
3a. Transferor's full legal name and address (Include trade name, if any)	3b. Email address 3c. Transferor's telephone (including area code)
3d. Decedent's name, address, and date of death (if applicable)	3e. Transferor's additional address (or firearms business premises) (if different from Item 3.a.)

The above-named and undersigned transferor hereby applies, as required by section 5812 of the National Firearms Act, to transfer and register the firearm described below to the transferee.

4. Firearm description (Complete items a through h) (See instruction 2.n)		Prior ATF Control Number:	
a. Name and full address of firearm's maker, manufacturer, and/or importer	b. Firearm Type (See definitions 1.c)	c. Caliber or gauge	d. Model
	e. Barrel length (inches) (If any)	f. Overall length (inches)	g. Serial number
h. Additional description or data appearing on firearm (Attach additional sheet if necessary)			

5. Transferee's federal firearms license or explosives license/permit (if any) (List complete 15-digit number) (See instruction 2.c)	6. Transferee's special (occupational) tax status (If any) a. Employer Identification Number b. Tax class
7. Transferor's federal firearms license (If any) (List complete 15-digit number) (See instruction 2.c)	8. Transferor's special (occupational) tax status (If any) a. Employer Identification Number b. Tax class

Under Penalties of Perjury, I Declare that I have examined this application, including accompanying documents, and to the best of my knowledge and belief it is true, accurate, and complete, and that transferring the described firearm to the transferee, and the transferee receiving and possessing it, are not prohibited by the provisions of 18 U.S.C. chapter 44; 26 U.S.C. chapter 53; or any provisions of state or local law.

9. Transferor's signature (or authorized official)	10. Authorized official's name and title	11. Date
---	---	-----------------

The space below is for the use of the Bureau of Alcohol, Tobacco, Firearms, and Explosives

By authority of the Director, this application has been examined, and transferring and registering the firearm described herein and moving that firearm interstate, when applicable, to the transferee is:	Stamp denomination
--	---------------------------

<input type="checkbox"/> Approved (with the following conditions, if any)	<input type="checkbox"/> Disapproved (for the following reasons)
--	---

Authorized ATF official's signature	Date
--	-------------

12. Law Enforcement Notification (See instruction 2.f)

The transferee is to provide notification of the proposed acquisition and possession of the firearm described on this Form 4 by providing a copy of the completed form to the chief law enforcement officer in the agency identified below:

Agency or department name

Official's name and title

Address (street address or P.O. Box, city, state, and zip code (mailed or delivered))

Information for the Chief Law Enforcement Officer

This form provides notification of the transferee's intent to acquire and possess a National Firearms Act (NFA) firearm. No action on your part is required; however, should you have information that may disqualify this person from acquiring or possessing a firearm, please contact the NFA Division at (304) 616-4500 or NFA@ATF.GOV.

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(Transferee's name and title)

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and my possession of the device or weapon would be consistent with public safety (18 U.S.C. 922(b) (4) and 27 CFR 478.98).

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14. Answer questions 14.a. through 14.m. Answer questions 15-16, if applicable. For any "Yes" answer the transferee must provide details on a separate sheet. (See instruction 7.b)	Yes	No
a. Do you intend to sell or otherwise dispose of any firearm listed on this form in furtherance of any felony or other offense punishable by imprisonment for a term of more than one year, a federal crime of terrorism, or a drug trafficking offense?		
b. Do you intend to make any firearm listed on this form for sale or other disposition to any person described in questions 14.c. through 14.l. or a person described in question 14.m. who does not fall under an exception?		
c. Are you under indictment or information in any court for a felony, or any other crime, for which the judge could imprison you for more than one year? (See definition 1.m)		
d. Have you ever been convicted in any court for a felony, or any other crime, for which the judge could have imprisoned you for more than one year, even if you received a shorter sentence including probation? (See definition 1.m)		
e. Are you a fugitive from justice? (See definition 1.s)		
f. Are you an unlawful user of, or addicted to, marijuana or any depressant, stimulant, narcotic drug, or any other controlled substance? Warning: Using or possessing marijuana remains unlawful under federal law regardless of whether it has been legalized or decriminalized for medicinal or recreational purposes in the state where you reside.		
g. On or after the age of 16, have you ever been adjudicated as a mental defective OR have you ever been committed to a mental institution? (See definitions 1.n and 1.o)		
h. Have you been discharged from the Armed Forces under dishonorable conditions?		
i. Are you subject to a court order restraining you from harassing, stalking, or threatening your child or an intimate partner or child of such partner? (See definition 1.p)		
j. Have you ever been convicted in any court of a misdemeanor crime of domestic violence? (See definition 1.q)		
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l. Are you an alien illegally or unlawfully in the United States?		
m. 1. Are you an alien who has been admitted to the United States under a nonimmigrant visa?		
m. 2. If "Yes", do you fall within any of the exceptions stated in the instructions? Attach the documentation to the application. <input type="checkbox"/> N/A		

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17a. Social Security Number: (SSN) (See instruction 2.h)

17b. Date of birth:

17c. State of birth

17d. Country of birth

18. Race/ethnicity: (Select one or more as applicable)

☐ American Indian or Alaska Native

☐ Black or African American

☐ Middle Eastern/North African

☐ White

☐ Asian

☐ Hispanic or Latino

☐ Native Hawaiian or Other Pacific Islander

19. Country of citizenship: (Mark or list more than one, if applicable. Nationals of the United States may mark United States of America.)

☐ United States of America

☐ Other country/countries (specify): _____

CERTIFICATION: Under penalties imposed by 18 U.S.C. 924 and 26 U.S.C. 5861, I certify that upon submission of this form to ATF, a completed copy of this form will be directed to the chief law enforcement officer (CLEO) shown in item 12, that the statements, as applicable, contained in this certification, and any attached documents in support thereof, are true and correct to the best of my knowledge and belief. NOTE: See instructions 2.d(3) through 2.d(6) for the items to be completed depending on the type of transferee.

Transferee's signature

Date

CLEO Copy

ATF Form 5320.4 (Form 4)
Revised December 2025

23. Number of responsible persons associated with the transferee trust or legal entity (See definition 1.e): _____
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Full Name	Full Name
_____	_____
_____	_____
_____	_____
_____	_____

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