OMB No.1140-0013 (01/31/2011)

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

Application for Tax-Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer (National Firearms Act)

ATF Control Number

1. Transferee's Name and Address *(as they appear on the Federal Firearms License, including trade name, if any)*

Maryland NRC Licensee
123 Main Street
Anytown, MD 20900

☐ Sole Proprietor ☐ Partnership ☒ Corporation

To be submitted in duplicate by transferor of firearm

To: National Firearms Act Branch
Bureau of Alcohol, Tobacco, Firearms and Explosives
244 Needy Road, Martinsburg, WV 25405

2b. Tranferor's Telephone Number and Area Code

2a. Transferor's Name And Address *(as they appear on the Federal Firearms License, including trade name, if any)*

Police and Law Enforcement Suppliers
456 State Road
Anytown, WV 25405

☐ Sole Proprietor ☐ Partnership ☒ Corporation

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.

3. Description of Firearm *(Complete items a through h, if applicable)*

a. Name and Address of Manufacturer and/or Importer of Firearm	b. Type of Firearm *(See instruction 1c)*	c. Caliber, Gauge or Size *(Specify)*	d. Model		
			M4		
			Length *(Inches)*	e. Of Barrel	f. Overall
				14	24
Colt Hartford, CT	Machinegun	.223	g. Serial Number X246890		

h. Additional Description or Data Appearing on Firearm *(Attach additional sheet if necessary)*

4. Transferee's Federal Firearms License *(Give complete 15-digit number) (See instruction 2b)*				5. Transferee's Special (Occupational) Tax Status	
First 6 digits	2 digits	2 digits	5 digits	a. Employer Identification Number	b. Class
1-11-111	01	3A	11111	123456789	3

6. Transferor's Federal Firearms License *(Give complete 15-digit number) (See instruction 2b)*				7. Transferor's Special (Occupational) Tax Status	
First 6 digits	2 digits	2 digits	5 digits	a. Employer Identification Number	b. Class
2-22-222	01	2L	22222	234567890	3

8. Consent to Disclosure of Information to Transferee *(See instruction 8)*. **I do** or **do not** *(circle one)* authorize ATF to provide information relating to this application to the above-named transferee.

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.

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.

9. Original Signature of Transferor *(Or authorized official)*	10. Name and Title of Authorized Official *(Print or type)*	11. Date
John Smith	John Smith, DIRECTOR OF SALES	May 17, 2011

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 the Transfer and Registration of the Firearm Described Herein and the Interstate Movement of that Firearm, When Applicable, to the Transferee Are:

☐ Approved *(with the following conditions, if any)*

☐ Disapproved *(For the following reasons)*

Authorized ATF Official

Date

ATF Form 3 (5320.3)
Revised October 2004

1. **Definitions.**

   a. **National Firearms Act (NFA).** Title 26, United States Code, Chapter 53. The implementing regulations are found in Title 27, CFR, Part 479.

   b. **Gun Control Act (GCA).** Title 18, United States Code, Chapter 44. The implementing regulations are found in Title 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 18 U.S.C. § 5845(e); (6) a machinegun; (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.** The term "person" means a partnership, company, association, trust, estate, or corporation, as well as a natural person.

   e. **Employer Identification Number (EIN).** Required of taxpayer filing special (occupational) tax returns under 27 CFR § 479.35.

   f. **Special (Occupational) Tax.** Required by the NFA to be paid by a Federal firearms licensee engaged in the business of manufacturing (Class 2), importing (Class 1), or dealing (Class 3) in NFA firearms.

   g. **Federal Firearms License.** A license issued under the provisions of the GCA to manufacture, import or deal in firearms.

   h. **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.

   i. **Transfer.** Selling, assigning, pledging, leasing, loaning, giving away, or otherwise disposing of a firearm.

   j. **Transferor.** The registered owner of a firearm who is applying to transfer it.

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

2. **Preparation of Application**

   a. **Authority.** As provided by 26 U.S.C. §§ 5812 and 5852, any person seeking to transfer a firearm exempt from payment of tax must complete, in duplicate, a separate application on this form. The transferor must furnish all the information called for on this application form.

   b. The entity identified in item 4 must be the same as the entity identified in item 5. For example, **if item 4 identifies a sole proprietor, item 5 cannot identify a corporation**. This also applies for the completion of items 6 and 7.

   c. **Signatures.** All signatures required on Form 3 must be original in ink on both copies.

   d. **Photocopies Or Computer Generated Versions.** The ATF Form 3 may be photocopied or a computer-generated version *(as long as it is in the same format and contains all required information)* may be used. This form may also be downloaded from the ATF Internet website: **www.atf.gov**.

   e. **Serial Numbers.** When more than one firearm of the same description is being transferred and the serial numbers are in a consecutive series, the transferor may enter the beginning and ending numbers of the range in item 3g. If more than one firearm of the same description is being transferred, but the serial numbers are non-consecutive, the registrant may note item 3g to "see attached list of xxx serial numbers." Any attachment must be referenced to ATF Form 3.

   f. **Estates.** If the firearm is being transferred from an estate, as provided in 27 CFR §§ 478.56 and 479.42, of a Federal firearms licensee who has paid the special (occupational) tax under the NFA, item 2a shall reflect: the executor's name, title (executor *(or executrix, administrator, administratrix) of the estate of (name))*, and the executor's address. *(See the ATF Internet website at **www.atf.gov** for additional information).*

   g. **Submission.** All requested informtion must be entered in blue or black ink and must be legible. Send both copies of the ATF Form 3 and attachments to the address located in the upper right hand corner on the face side of the ATF Form 3. The return of the application or sending it to any other address will only delay the processing.

   h. **Submission By Facsimile Transmission.** ATF Form 3 may be submitted for approval via facsimile transmission ((304) 616-4501) provided the transferor filed an affidavit with the NFA Branch in accordance with ATF Industry Circular 89-6.

   i. **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.

3. **Approval of Application.** Upon approval of an application, the NFA Branch will return an approved copy to the transferor for delivery with the firearm to the transferee. Since the approval of the application effectuates registration of the firearm to the transferee, the physical transfer of the firearm must be completed immediately; however, the transferor must not transfer the firearm until the application has been approved and received. If the physical transfer of the firearm cannot be completed immediately, the transferor must contact the NFA Branch with the specifics.

4. **Withdrawal of Application.** The transferor may withdraw an application prior to approval subsequent to a written request.

5. **Cancellation of Approved Application.** The transferor may cancel an approved application only if the physical transfer of the firearm has not been completed. The transferor must return the approved application with a written request for cancellation, citing the need and that the physical transfer of the firearm did not take place.

6. **Disapproval of Application.** If the application is disapproved, the NFA Branch will note the reason for disapproval on the application and return one copy of the ATF Form 3 to the transferor.

7. **Reasons for Disapproval.** 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. If State or local law prohibits the receipt or possession of thefirearm being transferred, the application will be disap proved.

8. **Status Inquiries and Questions.** Information relating to the NFA and other firearms laws is available at the ATF Internet website at **www.atf.gov**. Any inquiry relating to the status of an application to transfer an NFA firearm or about procedures in general should be directed to the NFA Branch at (304) 616-4500. Please be aware that any dissemination by ATF of information relating to the application to register an NFA firearm must conform with the restrictions in 26 U.S.C. § 6103. The opportunity provided in item 8 to authorize ATF to disclose information is intended to enable ATF to respond to inquiries by the transferee regarding the application. The failure to complete item 8 will be considered a declination of authorization to release the information.

9. **Penalties.** Any person who violates or fails to comply with any of the requirements of the NFA shall, 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 shall be 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.

10. **Compliance With The Gun Control Act.** All provisions of the GCA must also be complied with, including the recordkeeping requirements for licensees.

Important Information for Currently Registered Firearms

If this registration document evidences the current registration of the firearm(s) described on it, 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 1, the executor should contact the NFA Branch, Bureau of Alcohol, Tobacco, Firearms and Explosives, 244 Needy Road Martinsburg WV 25405.

Change of Address: The registrant, if no longer a Federal firearms licensee, shall notify the NFA Branch, Bureau of Alcohol, Tobacco, Firearms and Explosives, 244 Needy Road, Martinsburg, WV 25405, in writing, of any change to the address in item 1.

Interstate Movement: If the registrant is no longer a Federal firearms licensee and the fiream identified in item 3 is a machinegun, short-barreled rifle, short-barreled shotgun, or destructive device, the registrant is required by 18 U.S.C. § 922(a)(4) to obtain permission from ATF prior to any transportation in interstate or foreign commerce.

Change of Description: The registrant shall notify the NFA Branch, Bureau of Alcohol, Tobacco, Firearms and Explosives, 244 Needy Road, Martinsburg, WV 25405, in writing, of any change to the description of the firearm(s) in item 3.

Restrictions on Possession: Any restriction *(see approval block on face of form)* on the possession of the firearm(s) identified in item 3 continues with the further transfer of the firearm(s). Any machinegun manufactured or imported on or after May 19, 1986, may not be retained when the registrant is no longer qualified to deal in NFA firearms.

Persons Prohibited from Possessing Firearms: If the registrant becomes prohibited by 18 U.S.C. § 922 from possessing a firearm, the registrant shall notify the NFA Branch, Bureau of Alcohol, Tobacco, Firearms and Explosives, 244 Needy Road, Martinsburg, WV 25405, in writing, immediately upon becoming prohibited for guidance on the disposal of the firearm.

Proof of Registration: This approved application is the registrant's proof of registration and it shall be made available to any ATF officer upon request.

Paperwork Reduction Act Notice

This form is in accordance with the Paperwork Reduction Act of 1995. The information you provide will be used to apply to transfer firearms tax exempt from one Federal firearms licensee and special *(occupational)* taxpayer qualified to deal in NFA firearms to another qualified special taxpayer. The data is used to verify lawful transfer and registration of firearms. The information being furnished is mandatory *(26 U.S.C. § 5812)*.

The estimated average burden associated with this collection of information is 30 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to the Reports Management Officer, Document Services Branch, 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 Information

1. **Authority.** Solicitation of this information is made pursuant to the National Firearms Act (26 U.S.C. §§§ 5812 and 5851 and 5852). Disclosure of this information by the applicant is mandatory for any person *(other than a manufacturer qualified under the National Firearms Act)* making a firearm as defined in the National Firearms Act.

2. **Purpose.** To verify the tax exemption imposed by 26 U.S.C. § 5851; to detemine that the transfer would not be in violation of law; and to effect registration of the firearm.

3. **Routine Uses.** The information will be used by ATF to make the deteminations set forth in paragraph 2. In addition, to effect registration of the firearm, information as to the identification of the firearm, date of registration, and the identification and address of person entitled to possess the firearm will be entered into the National Firearms Registration and Transfer Record. No information obtained from an application, registration, or records required to be submitted by a natural person in order to comply with any provision of the National Firearms Act or regulations issued thereunder, shall, except in connection with prosecution or other action for furnishing false information, be used, directly or indirectly, as evidence against that person in any criminal proceeding with respect to a violation of law occuring prior to or concurrently with the filing of the application. The information from this application may only be disclosed to Federal authorities for purpose of prosecution for violation of the National Firearms Act.

4. **Effects of Not Supplying Information Requested.** Failure to supply complete information will delay processing and may cause denial of the application.