

Extracted from <http://www.atf.gov/firearms/faq/faq2.htm#m>

M. FIREARMS - NATIONAL FIREARMS ACT (NFA)

(M1) The types of firearms that must be registered in the National Firearm Registration and Transfer Record are defined in the NFA and 27 CFR, Part 479. What are some examples? [Back]

Some examples of the types of firearms that must be registered are:

Machine guns;

The frames or receivers of machine guns;

Any combination of parts designed and intended for use in converting weapons into machine guns;

Any part designed and intended solely and exclusively for converting a weapon into a machine gun;

Any combination of parts from which a machine gun can be assembled if the parts are in the possession or under the control of a person;

Silencers and any part designed and intended for fabricating a silencer;

Short-barreled rifles;

Short-barreled shotguns;

Destructive devices; and,

"Any other weapon."

A few examples of destructive devices are:

Molotov cocktails;

Anti-tank guns (over caliber .50);

Bazookas; and,

Mortars.

A few examples of "any other weapon" are:

H&R Handyguns;

Ithaca Auto-Burglar guns;

Cane guns; and,

Gadget-type firearms and "pen" guns which fire a projectile by the action of an explosive.

[26 U.S.C. 5845]

(M2) How can an individual legally acquire NFA firearms?

Basically, there are 2 ways that an individual (who is not prohibited by Federal, State, or local law from receiving or possessing firearms) may legally acquire NFA firearms:

By transfer after approval by ATF of a registered weapon from its lawful owner residing in the same State as the transferee.

By obtaining prior approval from ATF to make NFA firearms.

[27 CFR 479.62-66 and 479.84-86]

(M3) What is the tax on making an NFA firearm?

The tax is \$200 for making any NFA firearm, including "any other weapon."

(M4) How is this tax paid?

A money order or check made payable to the Bureau of ATF together with the application forms are to be mailed to the Bureau of ATF, NFA Branch.

(M5) What is an unserviceable firearm?

An unserviceable firearm is defined as one which is incapable of discharging a shot by means of an explosive and which is incapable of being readily restored to a firing condition.

An acceptable method of rendering most firearms unserviceable is to fusion weld the chamber closed and fusion weld the barrel solidly to the frame. Certain unusual firearms require other methods to render the firearms unserviceable.

An unserviceable NFA firearm is still subject to the controls of the NFA, but may be transferred tax free as a curio or ornament.

[26 U.S.C. 5845(h) and 5852, 27 CFR 479.11and 479.91]

(M6) What happens when a State acquires an unregistered NFA firearm through seizure or abandonment?

When a State wants to keep such NFA firearms for official use, they must be registered by filing ATF Form 10 with the Bureau of ATF, NFA Branch.

Since approval of the Form 10 is conditioned on an "official use only" basis, subsequent transfers will not be approved except if the transfer is to another government agency for official use.

[27 CFR 479.104]

(M7) May a private citizen who owns an NFA firearm which is not registered have the firearm registered?

No. The NFA permits only manufacturers, makers, and importers to register firearms. Mere possessors may not register firearms. An unregistered NFA firearm is a contraband firearm, and it is unlawful to possess the weapon. The possessor should contact the nearest ATF office to arrange for its disposition.

[26 U.S.C. 5861(d)]

(M8) What can happen to someone who has an NFA firearm which is not registered to him?

Violators may be fined not more than \$250,000, and imprisoned not more than 10 years, or both. In addition, any vessel, vehicle or aircraft used to transport, conceal or possess an unregistered NFA firearm is subject to seizure and forfeiture, as is the weapon itself.

[49 U.S.C. 781-788, 26 U.S.C. 5861 and 5872]

(M9) What should a person do if he or she comes into possession of an unregistered NFA firearm? [Back]

Contact the nearest ATF office immediately.

(M10) Are there any exemptions from the making or transfer tax provisions of the NFA?

Yes. These are noted below, along with the required form number, if any, to apply for the exemption. Completed forms must be approved by the NFA Branch prior to the making or transfer:

(1) Tax-exempt transfer and registration of a firearm between special (occupational) taxpayers: ATF Form 3.

(2) Tax-exempt making of a firearm on behalf of a Federal or State agency: ATF Form 1. Tax-exempt transfer and registration of the firearm on behalf of a Federal or State agency: ATF Form 5.

(3) A licensed manufacturer under contract to make NFA firearms for the U.S. Government may be granted an exemption from payment of the special (occupational) tax as a manufacturer of NFA firearms and an exemption from all other NFA provisions (except importation) with respect to the weapons made to fulfill the contract. Exemptions are obtained by writing the NFA Branch, stating the contract number(s) and the anticipated date of termination. This exemption must be renewed each year prior to July 1.

(4) Tax-exempt transfer and registration of an unserviceable firearm which is being transferred as a curio or ornament: ATF Form 5.

(5) Tax exempt transfer of a firearm to a lawful heir: ATF Form 5.

(6) Tax-exempt transfer by operation of law (e.g., court order).

[26 U.S.C. 5851-5853, 27 CFR 479.69, 479.70 and 479.88–91]

(M11) How does a person qualify to import, manufacture, or deal in NFA firearms? [Back]

The person must be licensed under the GCA and pay the required special (occupational) tax imposed by the NFA. After becoming licensed under the GCA, he or she must file ATF Form 5630.7 with the appropriate tax payment in the entire amount with ATF. In addition, an importer (except importers of sporting shotguns and shotgun ammunition) must also be registered with ATF under the Arms Export Control Act of 1976.

[26 U.S.C. 5801, 18 U.S.C. 923, 27 CFR 447.31, 478.41 and 479.34]