



Top 5

Compliance Quick Tips

NFA Firearms

1

Licensing: A Special Occupational Tax (SOT) must be obtained prior to manufacturing or transferring NFA items.

2

Creation: A Form 2 must be submitted to the ATF within 24 hours of creating a Machine Gun Receiver, Machine Gun, Suppressor, Short Barreled Rifle, Short Barreled Shotgun, Destructive Device or Any Other Weapon (AOW).

3

Destruction: Machine gun receivers should be destroyed by making 3 cuts in critical locations using an oxy/acetylene torch that removes at least ¼ inch of material per cut.

4

Reporting: ATF must be notified when an NFA firearm has been destroyed to void the NFRTR entry.

5

Forms: A valid and current SOT and Form 3, 4, 5 or 9 is required if a NFA firearm is to be transferred.