



**ATF eForm 1 & eForm 4
PRIVATE PARTY TRANSFERS**
Making Sure Your Submissions Are
Error-Free

**2026 Firearm Industry
Compliance Webinar Series**



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ATF eForm 1 & eForm 4- Private Party Transfers and Trusts

Making Sure Your Submissions Are Error-Free

Information Current as of April 2026

Agenda

- 01 The NFA Landscape in 2026
- 02 ATF Form 1: Making NFA Firearms
- 03 ATF Form 4: Transferring NFA Firearms
- 04 Using ATF eForms (eForm 1 & eForm 4)
- 05 Private Party Transfers
- 06 Transferring NFA Firearms to Trusts
- 07 Processing Times, Common Errors & Wrap-Up

01

The NFA Landscape in 2026

What changed, what stayed the same, and what it means for your business

What Changed on January 1, 2026



\$0

Tax Stamp
(was \$200)

- ✓ Tax reduced to \$0 for suppressors, SBRs, SBSs, and AOWs
- ✓ Machine guns & destructive devices remain at \$200
- ✓ Digital signatures accepted with an approved variance from ATF
- ✓ Race/ethnicity fields combined into single item
- ✓ Form 4 now available via eForms to additional transferor types
- ✓ eForms system updated with new form structures (further changes pending)

Source: One Big Beautiful Bill Act (P.L. 119-21), signed July 4, 2025

What Did Not Change

Form 4 Still Required

Every NFA transfer from dealer to customer requires an approved Form 4

Fingerprint Cards

Must still be submitted with Form 1 and Form 4 applications

Form 1 Still Required

Every NFA item manufactured by an individual must have Form 1 approval

No Early Possession

NFA items must remain with dealer until application is approved

Background Checks

FBI processing mandatory for all NFA transfers, no exceptions

Serial Number Records

Accurate records for every NFA item in inventory remain mandatory

02

ATF Form 1

Making & Registering NFA Firearms

ATF Form 5320.1 | Application to Make and Register a Firearm

ATF Form 1: Overview

Purpose & When to Use

Form 1 is for **making (manufacturing)** an NFA firearm.
Filed before creating:

- Short-Barreled Rifles (SBRs)
- Short-Barreled Shotguns (SBSs)
- Suppressors / Silencers
- Any Other Weapons (AOWs)

You cannot legally begin making the firearm until your Form 1 is approved.

Requirements (2026)

- \$0 tax for SBRs, SBSs, suppressors, AOWs
- Passport-style photo
- Two sets of fingerprint cards (FD-258)
- Responsible person info for trusts/entities
- Must be signed by the applicant or an RP of a trust/entity
- CLEO copy still required
- Background check (FBI/NICS)

Form 1: Key Fields to Complete

Field	Description
Box 1a/1b	Tax payment: \$0 (\$200 for a destructive device)
Box 2-3	Applicant info: Name, address, entity type (individual/trust/corp)
Box 4	Description of firearm: type, caliber, model, barrel length, overall length, serial number
Box 5	Maker's FFL number (if applicable)
Box 6	Maker's SOT status (if applicable)
Box 7-9	Signature
Photos	Passport-style photo
Form 5320.23	Responsible Person Questionnaire for each RP on a trust/entity (revised form currently in draft)

03

ATF Form 4 Transferring NFA Firearms

ATF Form 5320.4 | Application for Tax Paid Transfer and Registration

ATF Form 4: Overview

When Form 4 Is Required

Transferor (From)	Transferee (To)	Form Required
FFL/SOT	Individual	Form 4
FFL/SOT	Trust/Entity	Form 4
Individual/Entity	Individual/Entity	Form 4
Individual/Entity	FFL/SOT	Form 4
FFL/SOT	FFL/SOT	Form 3 (tax-exempt)

Note: Form 3 (tax-exempt) is used only for FFL/SOT-to-FFL/SOT transfers. All other NFA transfers use Form 4.

Form 4: Key Fields (Dec 2025 Revision)

Page 1

Box 1: Tax: \$0 or \$200 (MGs/DDs)

Box 2: Transferee name, address, entity type (Individual/Trust)

Box 3a-e: Transferor (current registrant) info exactly as on tax stamp

Boxes 4a-h: Firearm details — copy directly from current stamp

Box 5-8: FFL info (leave blank for individual to individual)

Box 9: Signature

Box 10-11: Print name, title (if any) and date

Page 2

Box 12: CLEO information (local law enforcement)

Box 13: Transferee's name and title (if any) and "all lawful purposes" (**NOT REQUIRED FOR SUPPRESSORS**)

Boxes 14-19: Complete only when the transferee is an individual

Signature: Sign and date

Attachments Required:

- Form 5320.23 for each responsible person
- Trust documents (all pages + notarized cert)
- Two sets of fingerprints per RP
- Passport photo per RP

Form 1 vs. Form 4: Side-by-Side

Feature	Form 1 (Making)	Form 4 (Transfer)
Purpose	Manufacture/make an NFA firearm	Transfer ownership of existing NFA item
Who Files	The person/entity making the item	Transferor (seller/current owner)
Tax (2026)	\$0 (except DDs: \$200)	\$0 (except MGs/DDs: \$200)
Fingerprints	Yes — 2 sets per RP or EFT	Yes — 2 sets per RP or EFT
Photos	Passport style photo	Passport style photo
eForms Available	Yes (eForm 1)	Yes (eForm 4) — expanded access 2026
Avg. eForm Time	~49 days	~6 days (individual) / ~25 days (trust)
Key Difference	Cannot begin making until approved	Cannot transfer/possess until approved

Processing times as of March 2026 (ATF.gov). Actual times may vary.

04



Using ATF eForms eForm 1 & eForm 4

Electronic filing via ATF's eForms platform | atf.gov/firearms/forms/eforms-applications

ATF eForms: What You Need to Know

Forms Available on eForms

Forms 1, 2, 3, 4, 5, 6, 6A, 9, 10, 20, 5300.11, and 5630.7

New in 2026:

- Form 4 now accepts non-FFL transferors electronically
- Form 5320.20 added to eForms (was paper only)
- eForm 4 now allows individual-to-FFL/SOT transfers
- eForm 4 now allows for private party transfer

Registration Requirements

- 1 Create eForms user account
- 2 Associate User ID to FFL
- 3 For NFA: Associate EIN used for special tax
- 4 Two-part approval process for NFA submissions

Tip: First login after the 2026 update may take up to 30 seconds.

eForm 1: Step-by-Step Process

- 1 Log In & Select Form 1** Access eForms portal, choose "Application to Make and Register a Firearm"
- 2 Applicant Information** Enter maker details: name, address, entity type. For trusts, use exact trust name.
- 3 Firearm Description** Type, caliber, model, barrel length, overall length, serial number. Be precise — errors delay approval.
- 4 Upload Documents** Photo , fingerprints (if electronic), trust docs if applicable.
- 5 Responsible Persons** If Trust/Entity - Complete Form 5320.23 for each RP. Upload their photo and fingerprints.
- 6 Submit & Pay** \$0 for most items. \$200 for DDs via Pay.gov. eForms ID/PIN to finalize.
- 7 Await Approval** Average ~49 days. Do NOT begin making the firearm until approval is received.

eForm 4: Step-by-Step Process

- 1 Log In & Select Form 4** Choose "Application for Tax Paid Transfer." Select transferor and transferee types.
- 2 Transferor Information** Current registrant info — must match the existing tax stamp exactly.
- 3 Transferee Information** Buyer details: individual name or trust name + address. Check entity type box.
- 4 Firearm Details** If FFL – select from Firearm List
If Non-Licensee as Transferor – use old form Control Number and Serial Number; else, look up Control Number w/make, model, type, caliber, serial number, barrel length
- 5 Upload Docs & Fingerprints** Passport style photo, electronic fingerprints, trust documents + Form 5320.23 per RP.
- 6 Submit & Pay** \$0 for most items. System auto-populates Copy 2. Certify w/eForm ID and PIN of Transferee (buyer) and PIN of Transferor (seller).
- 7 Await Approval** Individual avg: ~6 days. Trust avg: ~25 days. Item stays with dealer(Seller) until approved.

eForms vs. Paper: Why Electronic Wins

Feature	eForms	Paper
Form 1 Processing	~49 days	~64 days
Form 4 (Individual)	~6 days	~30 days
Form 4 (Trust)	~25 days	~20 days
Form 3 (SOT-to-SOT)	~1 day	~40 days
Status Tracking	Submitted/In-Process or Approved/Denied status within eForms	Call/email ATF
Auto-Populate Copy 2	Yes — saves ~50% typing	Manual duplicate
Digital Signatures	eForm ID / PIN	Wet ink only
Error Detection	Built-in validation	Discovered at review
Correction	Currently offline due to 2026 volume	Revisions will be requested via mail/email

Processing times as of March 2026 (ATF.gov). Paper Form 4 trust currently faster than eForms due to volume.

eForms Best Practices for FFLs

Complete Drafts Promptly

All drafts deleted after 90 days. All draft Form 1 and Form 4 submissions were deleted during the Dec 2025 system update. Don't let drafts linger — they can be wiped during future updates.

Electronic Fingerprints

Electronic fingerprint submission is now accepted alongside traditional FD-258 cards. Faster processing, fewer errors.

Use Ask the Experts

eForms has a built-in "Ask the Experts" function for form-specific questions. Use it instead of general ATF phone lines.

Track via eForms app

Submitted/In-Process or Approved/Denied status is available within eForms.

Verify FFL/EIN Association

Ensure your User ID is properly linked to both your FFL and the EIN used for special tax. Two-part linkage is required for NFA submissions. After SuperUser linked from ATF — subordinate accounts are managed by SuperUser.

Contact for Issues

NFA forms: ipb@atf.gov | SOT: sot@atf.gov | Imports: (304) 616-4550

05

Private Party Transfers of NFA Firearms

Individual-to-individual and individual-to-dealer transfers

Private Party Transfers: The Rules

Key Requirements

- Form 4 is required for all private transfers
- Both parties must be residents of the same state
- Interstate transfers to non-FFL/SOT are prohibited by GCA (**non-licensee can transfer interstate to FFL/SOT**)
- Only previously registered firearms may be transferred
- Transferor info must match the NFRTR exactly
- Tax is \$0 for most items (MGs/DDs still \$200)
- Approval must be received before possession transfers
- **Unregistered firearms are contraband — subject to seizure**

Process Overview

1. Download Form 4 from ATF website
2. Complete all fields: transferor = seller, transferee = buyer
3. Include firearm details from current tax stamp
4. Transferee completes background questions (or Form 5320.23 for trusts)
5. Attach fingerprints, photos, and trust docs (if applicable)
6. Submit two copies to NFA Division by mail
7. Wait for approval (paper processing times apply)
8. Transfer possession only after receiving approved form

06

Transferring NFA Firearms to Trusts

NFA trusts, responsible persons, and the transfer process

NFA Trusts: Why They Matter

Shared Possession

Multiple responsible persons can lawfully possess and use NFA items under the trust's terms.

Succession Planning

Provides clear direction for NFA item transfer in case of incapacity or death. Avoids probate complications.

Avoid Illegal Possession

Delineates clear authority so family members don't inadvertently commit a federal offense by accessing NFA items.

Now More Cost-Effective

With \$0 tax stamps, adding items to trusts no longer costs \$200 per item. Only the trust creation cost remains. Additionally, FFLs that wish to offer assistance or fingerprinting services may generate additional revenue.

Trust costs range from ~\$50 (basic templates) to \$3,000+ (multi-generational attorney-drafted trusts).

Transferring Items to a Trust

Required Documents for Trust Transfers (Form 4)

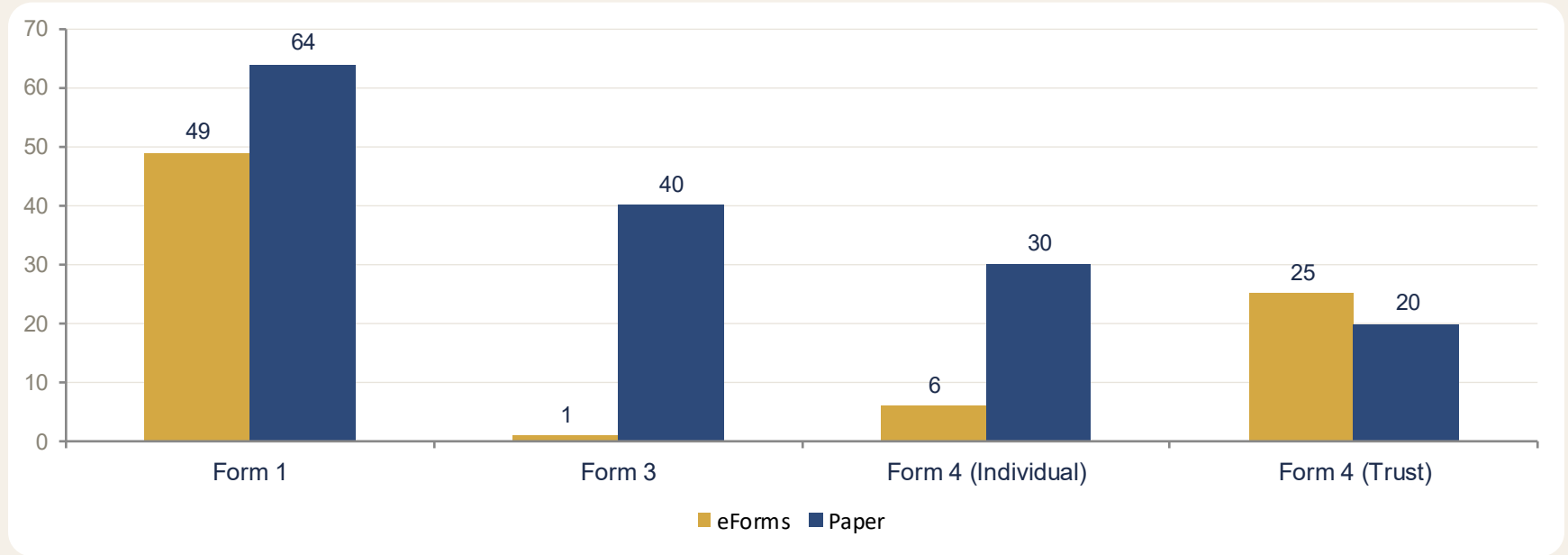
Document	Details	Copies
ATF Form 4	Transferor = individual; Transferee = trust name (exact)	2 copies
Form 5320.23 (per RP)	Responsible Person Questionnaire for each trustee/RP	1 per RP
Trust Document	All pages + notarized Certification of Settlor page	1 copy
41F Amendment	If removing other RPs from trust (optional)	1 copy
Assignment of Property	Only for the specific item being transferred	1 copy
Fingerprints	FBI Form FD-258 for each responsible person	2 sets/RP
Photo ID	Passport-style photo per RP	1 per RP

Trust vs. Individual: Which to Recommend

Factor	Individual	Trust
Processing Speed	Fastest (~6 days eForm 4)	Slower (~25 days eForm 4)
Shared Access	Only the registrant	All responsible persons
Estate Planning	Requires executor action, potential legal issues, probate	Clear succession, avoids probate
Paperwork per RP	2 sets of fingerprints (or EFT) + photos	2 sets per RP (Form 5320.23 each)
Setup Cost	None	\$50–\$3,000 (one-time)
Per-Item Tax (2026)	\$0 (most items)	\$0 (most items)
Best For	Single owners wanting fastest approval	Families, multiple users, estate planning

With \$0 tax stamps, trusts are now more cost-effective than ever for customers with family members who want access.

Current Processing Times (March 2026)



Source: ATF.gov Current Processing Times (March 2026 finalized applications) | Note: Paper Form 4 trust is currently faster due to eForms volume surge

Common Errors That Delay Approval

Mismatched Names

Trust name on Form 4 must exactly match the trust document header. Individual names must match government ID.

Incomplete Form 5320.23

Each responsible person on a trust must have a separate, fully completed Form 5320.23 with photo and fingerprints.

Missing Signatures

All required signature fields must be completed. Don't skip the field!

Missing Fingerprints

Two complete sets of FD-258 cards per responsible person. Smudged or partial prints are returned.

Wrong Firearm Details

Copy serial number, caliber, and model exactly from the current tax stamp or NFRTR. Any discrepancy = rejection.

Editing in Browser

Always download the PDF and use Adobe Reader — browser-based PDF editors break auto-populate features.

More Common Pitfalls

Starting Manufacturing Before Approval (Form 1)

This is a federal offense. You must wait for Form 1 approval before beginning any manufacturing. No exceptions.

Using Wrong Form Version

Always use the latest revision (Dec 2025/Jan 2026). Old forms with \$200/\$5 tax options will be rejected.

Transferring Before Approval (Form 4)

The NFA item must remain with the dealer (or current owner) until the approved Form 4 is returned. Early possession = illegal.

Letting Drafts Expire in eForms

The ATF deleted all draft Form 1 and Form 4 submissions during the Dec 2025 system update. Complete and submit promptly. Drafts more than 90 days old will be deleted by ATF.

Interstate Private Transfers

ATF will not approve transfer to a non-FFL/SOT in a different state. The transferee must be a same-state resident.

Missing Trust Documents

Include ALL pages of the trust, the notarized Certification of Settlor, and the Assignment of Property for the specific item.

NFA Record Keeping Essentials

A&D Bound Book Requirements

Every NFA item must be entered in your A&D bound book with associated transfer documentation retained on file.

Documentation to Retain:

- Approved Form 3 for every dealer-to-dealer transfer received
- Approved Form 4 for every customer transfer completed
- Form 2 (Notice of Firearms Manufactured) for items you manufacture
- Copies of all trust documents submitted with applications

Critical Reminders:

- Serial numbers must match the NFRTR exactly — any discrepancy can delay transfers and is a potential violation
- ATF industry operations investigators will audit NFA records on every inspection
- All six NFA categories are individually serialized and registered
- **Missing or incorrect records are not clerical issues — they are federal violations**

Key ATF Resources & Contacts

Resource	URL / Contact
eForms Portal	atf.gov/firearms/forms/eforms-applications
Current Processing Times	atf.gov/resource-center/current-processing-times
Form 1 (PDF)	ATF Form 5320.1 (Rev. December 2025)
Form 4 (PDF)	ATF Form 5320.4 (Rev. December 2025)
NFA Division (forms)	ipb@atf.gov
NFA General Questions	nfa@atf.gov
SOT Questions	sot@atf.gov
NFA Branch Phone	(304) 616-4500, 8:00 AM – 5:00 PM ET, Mon–Fri (excl. federal holidays)
General Firearms Questions	fipb@atf.gov

Key Takeaways

- 1 The \$0 tax stamp is the biggest NFA reform since 1934 — but the process hasn't changed. Same paperwork, same compliance, just no cost for most items.
- 2 eForms is dramatically faster than paper for nearly every form type. Make electronic filing your default workflow.
- 3 Form 1 = making, Form 4 = transferring. Never confuse the two and never begin work before approval.
- 4 Trusts are now more attractive than ever with \$0 stamps. Help customers understand the benefits of shared access and estate planning.
- 5 Accuracy is everything. Mismatched names, wrong serial numbers, and missing documents are the top causes of delays and rejections.
- 6 Stay current — check ATF.gov for the latest form revisions, processing times, and eForms updates regularly.

Thank You

Questions?

NFA Division: nfa@atf.gov | eForms Support: eforms.request@atf.gov
ATF Processing Times: atf.gov/resource-center/current-processing-times



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The Firearm Industry Trade Association



NSSF Member Benefits for Retailers

- Compliance Hotline
- SHOT University Online
- Discounts to Live Events including SHOT Show (first buyer badge is free - additional registrations discounted)
- Member Benefit Provider Discounts
- Access to Programs Such as First Shots

nssf.org/membership/join/

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