



# ENTERING THE NFA SPACE STRATEGIES FOR SUCCESS

**2025 Firearm Industry  
Compliance Webinar Series**



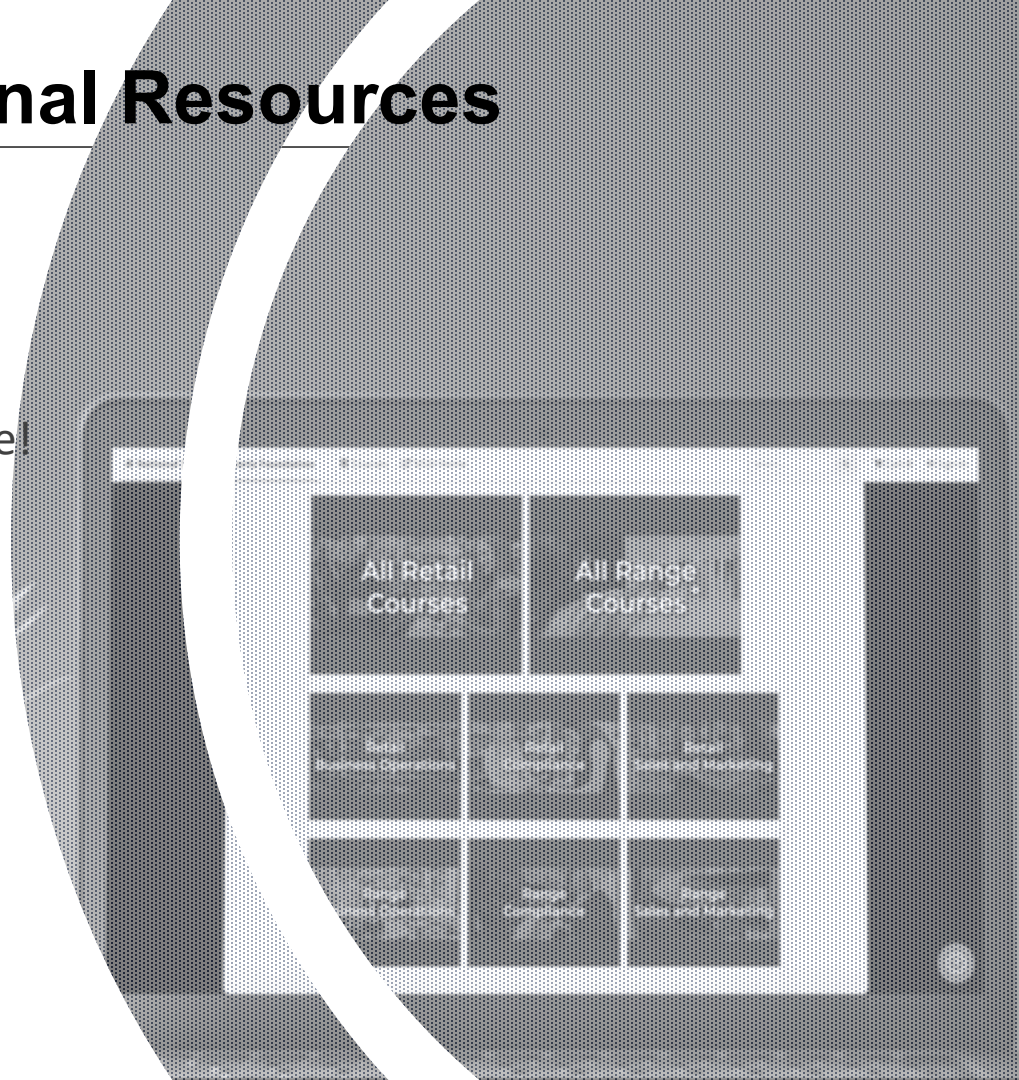
# Additional Educational Resources



## Industry Compliance Courses & More!

- Firearm E-Commerce Blueprint
- Winning at ATF Inspections
- Completing the Form 4473
- Multiple Sales Report

**[NSSF.org/Education](https://www.nssf.org/education)**





## Employee Name

**Title**

Date \_\_\_\_\_

[illegible]

**NSSF** **SHOT**  
The Firearm Industry Trade Association UNIVERSITY

For additional training and educational resources, please visit [nssf.org/membership/nssfs-shot-university-online](http://nssf.org/membership/nssfs-shot-university-online).





# ENTERING THE NFA SPACE STRATEGIES FOR SUCCESS

**2025 Firearm Industry  
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# Today's Topics

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- NFA Changes January 1, 2026
- Qualifying to sell NFA firearms
- Selling/transferring NFA firearms – what is different?
- NFA Forms and eForms
- Questions

# What Changes on January 1, 2026?

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NFA FIREARM TYPE	MAKING TAX SINCE 1934	MAKING TAX 01/01/2026	TRANSFER TAX SINCE 1934	TRANSFER TAX 01/01/2026
Silencer	\$200	\$0	\$200	\$0
Short Barrel Rifle	\$200	\$0	\$200	\$0
Short Barrel Shotgun	\$200	\$0	\$200	\$0
Any Other Weapon	\$200	\$0	\$5	\$0

NOTE: Licensed firearms manufacturers who are qualified to manufacture NFA firearms are not subject to the making tax.

# How do I Qualify to Sell NFA Firearms?

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IT'S AS EASY AS

One

Two

Three

# Qualifying to Sell NFA Firearms

How do you qualify to sell NFA firearms?

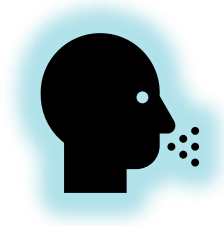
**One:** You must first hold a Federal Firearms License as a Dealer (including Pawnbroker), Manufacturer, or Importer of Firearms

The image shows a sample of a Federal Firearms License (FFL) Form 1, dated October 1, 2012, issued to a person in Maryland. The form includes fields for licensee name, address, and license number (1-23-456-01-2K-12345). It also contains sections for 'Qualification to Sell' and 'Qualification to Manufacture or Import', which are partially filled out with handwritten information. A large 'Sample' watermark is visible across the center of the form.



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**Two:** You must have an Employer Identification Number (EIN), even if your FFL is issued to you as a Sole Proprietor



Who am I ???



## Three: You must have a Special Occupational Tax Stamp

U.S. Department of Justice Bureau of Alcohol, Tobacco, Firearms and Explosives		2024 Special Tax Stamp		OMB No. 1140-0090 (05/31/2017)	
Name and Principal Business Address  WARRIOR HOLDINGS LLC PETERSON FARMS [REDACTED]		Tax Statement (Annual Tax Rate) 500.00 Initial Tax . . . \$ 500.00 Additions . . . \$ 0.00 500.00 Total Tax PAID \$		<b>TAX 2024 YEAR</b>	
Actual Physical Business Address (See Number 2 below) WARRIOR HOLDINGS LLC PETERSON FARMS [REDACTED] 0003		THIS IS NOT A BILL. DO NOT PAY THE AMOUNT NOTED.			
Type of Operation Conducted (72) NFA FIREARMS MFG (REDUCED)		Number of Locations 1 OF 1			
This is a receipt of payment of Special (Occupational) Tax (SOT) under the National Firearms Act. (27 CFR 479.36)					
If You Have Any Questions, Refer To The Information Below					
Date of This Receipt <b>MAY 17, 2023</b>		Dates of Special Tax Period 1977 <b>07/01/2023 TO 06/30/2024</b>			
Employer Identification Number <b>8 [REDACTED] 5</b>		Control Number <b>2023129-N70-069</b>			

If you have any questions, you may contact the Bureau of Alcohol, Tobacco, Firearms and Explosives as follows:

# Getting Your EIN

## EIN Application/Federal Tax ID Number Filing Service

Start Your Application By Selecting An Entity Type

[Sole Proprietor / Individual](#)

[Limited Liability Company](#)

[Corporation](#)

[S-Corporation](#)

[Estate of Deceased Individual](#)

[Personal Service Corporation](#)

[Church Controlled Organization](#)

[Trust](#)

[Non-Profit / Entities](#)

[Partnership](#)

# Special Occupational Tax

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- SOT is not a license; it is a tax on the occupation of manufacturing, importing, or selling NFA firearms
- No additional inspection and minimal guidance from IOIs
- The tax is paid annually for a tax year that runs from July 1 through June 30. The tax is not pro-rated.
- The tax rate is \$500/year for dealers and \$500 or \$1,000/year for manufacturers and importers (mfr/imp rate is based on gross receipts of \$500,000)
- With FFL and EIN in hand, you're ready to complete the final step in qualifying to sell NFA firearms
- Go to your computer or tablet and copy and paste the following in your browser:

<https://www.pay.gov/paygov/form/start/885694833>

- Or follow the instructions on the next slide:

# Paying Your SOT

## *Just Released- File and Pay the Special Occupational Tax Securely Online!*

Federal firearms licensees (FFLs) who engage in importing, manufacturing, or dealing in National Firearms Act (NFA) firearms can now file and pay for the required special occupational tax (SOT) online in just **4 Steps!**

1. **Go to Pay.Gov** (<https://pay.gov/public>)
2. **Search & Complete the ATF Special Occupational Tax (SOT) ATF Form 5630.7 (OMB# 1140-0090) Fillable Electronic Form**
3. **Choose & Enter Payment Information from expanded payment options:**
  - a. Back Account (ACH)
  - b. Debit or credit card
  - c. Amazon account
  - d. PayPal account
4. **Review & Submit**

## *Faster Filing, Convenient and Secure!*

This service is available for both new and renewal SOT payments.

For more information or for further assistance contact ATF National Firearms Act Division at 304-616-4500 or email [SOT@ATF.GOV](mailto:SOT@ATF.GOV)

*Pay.gov is a secure service provided by United States Department of the Treasury.*

# Selling/Transferring NFA Firearms

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- What is the same?
  - Every NFA firearm is also subject to GCA regulations
  - Every NFA firearm sale requires a Form 4473 and a background check
  - Every NFA item is logged into and out of your A&D Book

What is different?

- Every NFA firearm sale/transfer requires an NFA form and ATF approval
- The background check for the sale/transfer of an NFA firearm ONLY is conducted by the ATF/FBI and annotated by checking Question 28 on the Form 4473

NOTE: If the customer purchases another firearm (rifle, pistol, etc.) on the same Form 4473 as the NFA firearm, that additional firearm requires a NICS/POC background check (or valid exemption) in addition to the NFA background check that was done to approve the NFA transfer

- FFLs must retain proof of registration (usually a Form 3) for every NFA firearm registered to that FFL



# NFA Forms and eForms

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- There are specific NFA forms that are required in addition to the Form 4473 and other GCA forms that you use every day.
- The most common forms that a dealer in NFA firearms will encounter are Form 3, Form 4, and occasionally Form 5
  - Form 3 – Dealer to Dealer Transfers
  - Form 4 – Dealer to Consumer Transfer
  - Form 5 – Transfers involving Government Agency or Inheritance Transfers.
- Paper forms are available from the ATF Distribution Center or by downloading them from the ATF website
- **The use of eForms is very highly recommended!**

# ATF eForms Support Page



Bureau of Alcohol, Tobacco,  
Firearms and Explosives

WHO WE ARE

WHAT WE DO

RESOURCES



Home » What We Do » Mission Areas » Firearms » Tools & Services for Firearms Industry » Current Licensees »

Applications - eForms

## Applications - eForms - Support



Firearms Home

Tools & Services for Law  
Enforcement >

Tools & Services for Firearms  
Industry v

Listing of Federal Firearms  
Licensees

State Laws & Published  
Ordinances

Apply for a License >

Current Licensees v

Quick Reference and Best  
Practices Guide

Compliance Inspections >

Form 4473 - Firearms  
Transaction Record Revisions

Multiple Firearms Sales

Report Firearms Theft or Loss

Import Firearms, Ammunition  
and Implements of War

Receive Imported Firearms,  
Ammunition and Implements  
of War

Request a Variance >

Discontinue Being a Federal  
Firearms Licensee (FFL)

License Revocation

Applications - eForm 4473

### For questions relating to your eForms:

**Hours:** 8 AM to 5 PM EST Monday through Friday  
(except federal holidays)

#### Bureau of Alcohol, Tobacco, Firearms and Explosives

Imports (voice): (304) 616-4550

National Firearms Act (NFA) (voice): (304) 616-  
4500

### For system questions:

**Hours:** 7 AM to 7 PM Eastern Time - Monday  
through Friday

#### Bureau of Alcohol, Tobacco, Firearms and Explosives

eForms Help Desk  
Call 1 (888) 283-6427 or contact us by email at  
[eforms.admin@atf.gov](mailto:eforms.admin@atf.gov)



Last Reviewed March 4, 2024

Keep up with the latest ATF updates:



#### WHO WE ARE

About  
Executive Staff  
Organization Structure  
Our History

#### WHAT WE DO

Firearms  
Explosives  
Arson  
Alcohol & Tobacco

#### NEWS

Press Releases  
Advisories  
Reward Notices  
Media/Congressional

#### CAREERS

Special Agent  
Industry Operations  
Investigator  
EEO and Disability

#### RESOURCE CENTER

Statistics  
FOIA  
Most Wanted  
Download Forms

#### OPEN GOVERNMENT

Privacy Policy  
Legal Policies &  
Disclaimers  
USA.gov

# NFA eForms



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

## Important Notices for eForms Users

*Welcome to the Modernized eForms Application provided by the Bureau of Alcohol, Tobacco, Firearms and Explosives.*

The goal of eForms is to enable the ATF to provide better services to the regulated industries and the public. This continuing goal will reduce the effort and time required to review and process ATF applications, specifically the ATF Forms 1, 2, 3, 4, 5, 6, 6A, 9, 10 and 5300.11.

Super Users for expired/inactive licenses are currently being revoked in eForms. This effort should not affect any current FFL; however, if you have any issues, you can contact [eforms.request@atf.gov](mailto:eforms.request@atf.gov).

As part of the submission process, eForms may send you a "Submission Validation Code". "Submission Validation Codes" are not required for most submissions. ATF uses Captcha to validate that the submitter of the form is a person. If Captcha is having a difficult time completing that validation, then Captcha advises eForms to require a Submission Validation Code. This could occur, for example, because the user misses a picture or is slow to respond. Users are not issued Submission Validation Codes as part of the eForms registration process.

## NFA Inventory Feature

ATF is pleased to announce the release of the new NFA Inventory feature in eForms. The "View Inventory" button is available to all Users with an FFL and EIN approved association to conduct business in NFA firearms. Qualified NFA Dealers, Manufacturers, and Importers can readily view and extract their active inventory based on EIN.

### Active Inventory Instructions

This new feature is available by following the steps below to see the active inventory associated to your EIN.

1. Open eForms
2. Click, "My Profile" tab
3. Click, "Associations" tab (formerly "FFL/ AECA/ EIN Access" tab)
4. Locate your associated FFL with EIN.
5. Click, "View Inventory" button on right

The inventory can be downloaded into an Excel spreadsheet and may be used for internal inventory audits and inventory verifications.

FFL users can also pull their available for transfer inventory while completing the Form 3, 5, or 9. This inventory will not display items which have a PENDING transfer Form.

As a reminder all inventories (full or item(s) available for transfer) are based on EIN and not location specific. For companies having multiple locations associated with the same EIN, all of those locations will appear on the same inventory report.



Login

[Log in](#)

[Forgot Password?](#) | [Forgot Username?](#)

Create an Eforms Account

[Register](#)



# NFA Forms Processing Times

## Current Processing Times

### Average Processing Times for Applications Processed During July 2025

Statistical information on average processing times of applications that are filled out correctly and completely.

ATF Form		Processing Office	<u>Paper</u>	<u>eForms</u>
Form 1	<a href="#">Application to Make and Register a Firearm</a>	NFA Division	110 days	5 days
Form 2	<a href="#">Notice of Firearms Manufactured or Imported</a>	NFA Division	6 days	2 days
Form 3	<a href="#">Application for Tax-Exempt Transfer of Firearm and Registration to Special Occupational Taxpayer (SOT)</a>	NFA Division	7 days	2 days
Form 4 Trust	<a href="#">Application for Tax Paid Transfer and Registration of Firearm</a>	NFA Division	112 days	8 days
Form 4 Individual	<a href="#">Application for Tax Paid Transfer and Registration of Firearm</a>	NFA Division	68 days	16 days
Form 5	<a href="#">Application for Tax-Exempt Transfer and Registration of Firearm</a>	NFA Division	10 days	1 day

# Tips

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- FFL eForms account management – Super User then Delegate/Submitters
- Shared/Group Mailboxes for form submission. Customer and Submitter get Approval email from eForms at same time.
- Internal Control Numbers – w/n eForms ability to label transactions prior to submission. Helps to organize and research
- Sticker or Label method to annotate on the item status – (date submitted/who/Sales order number)
- 2026 Business Opportunities:
  - Form 1 – engraving services
  - Paper Form 4 – Secondary Market for Silencers, Private Transfers From Individual to Trust



**BUY A GUN  
FOR SOMEONE  
WHO CAN'T**

**BUY 15 YEARS IN JAIL**

**DontLie.Org**



Don't Lie Kit's Available at DontLie.org



A COOPERATIVE PROGRAM OF

**NSSF**  
The Firearm Industry  
Trade Association





## NSSF Member Benefits for Retailers & Ranges

- 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

**Join Today!**

## NSSF Compliance Team

### ATF Consultants



**Judy Bender**  
judybender73@gmail.com  
630-418-0141



**John "JB" Bocker**  
jb@fflconsultants.com  
720-336-0028



**Harry McCabe**  
harry@mccabeconsultingllc.com  
931-505-3638



**Andrew Graham**  
andy@grahamia.com  
720-670-0096



**Bill Napier**  
lpcbll@gmail.com  
308-249-0131



**Wally Nelson**  
nels4947@outlook.com  
703-505-2617



**Judyth Ledoux**  
ledoux.judyth@gmail.com  
202-528-9465

### ATF & OSHA Consultant



**John "JC" Clark**  
jc@fflconsultants.com  
720-431-8821

### CA DOJ Consultant



**Renee Lewis**  
rlewis.consultant@gmail.com  
916-717-5304

### OSHA Consultant



**Dale Krupinski**  
oshacoach@ontargetsafetyacademy.com  
303-351-7915

### Federal Excise Tax Consultant



**Richard M. Weimer**  
akrich246@yahoo.com  
704-641-0531

## Meet The Team

# Dan Peterson – Peterson Farms

- 414.940.3500
- [dan@petersonfarmsusa.com](mailto:dan@petersonfarmsusa.com)
- Facebook – Petersonfarmsusa
- LinkedIn - daniel-peterson-p-e-b464305
- X –petersonfarmsus
- Instagram - peterson\_farms\_usa
- Youtube -[www.youtube.com/@CerberusSoftwareSolution](https://www.youtube.com/@CerberusSoftwareSolution)



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# Questions?

## Additional Questions?

Email NSSF at:  
[membership@nssf.org](mailto:membership@nssf.org)



T: 203.426.1320 | [nssf.org](http://nssf.org)