



**NFA FORM 1 SUBMISSION  
EXTERNAL GUIDANCE WITH  
Q&A - GUIDANCE IS SPECIFIC  
TO ATF FINAL RULE 2021R-  
08F**

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VISIT ATF EFORMS WEBSITE [HTTPS://EFORMS.ATF.GOV/LOGIN](https://eforms.atf.gov/login)

1. If you do not already have an eForms user account, click the **RED** Form 1 “Final Rule 2021R-08F” link, then click the **GREEN** *Register* button (this will allow for the creation of an eForm User Account). If you already have an eForms user account, there is no need to register again, skip to Chapter 2.
  
2. Complete the *User Registration* required fields (marked with \*).
  - a. Enter an Account Maintenance email address
    - i. The email address must be unique.
    - ii. Confirm the Account Maintenance email address by entering the address again.
  - b. First Name
  - c. Last Name
  - d. Country
  - e. US Phone Number
  - f. Address Line 1
  - g. Zip code
  - h. City
  - i. State
  - j. Security Question (select one from the drop-down list)
  - k. Answer the Security Question
  - l. PIN
  - m. Confirm PIN
  - n. Complete Captcha
  - o. Click Register button
  
3. The system generated User ID will be emailed to the Account Maintenance email address.
  
4. The User will be directed back to the eForm 1 Final Rule login page 2021R-08F. Please note this option can only be utilized to submit a Form 1 pursuant to ATF Final Rule 2021R-08F. (For all other application types, you will need to utilize the standard eForms login at <https://eforms.atf.gov/login>.
  - a. Click on the **BLUE** *Log In* button
  - b. Read the Department of Justice – Standard Warning Banner
  - c. Click *Accept & Log In* button
  - d. Enter Username and Password
  - e. Read Rules of Behavior for ATF’s eForm System
  - f. Click *Acceptance* box for each Section
  - g. Click the *Accept* button

1. Visit ATF eForm <https://eforms.atf.gov/login>
2. Select the RED *Form 1 "Final Rule 2021R-08F"* button.
3. Click the BLUE *Log In* button.
4. Read Department of Justice – Standard Warning Banner
  - a. Click *Accept & Log In* button.
5. Select one Applicant Type:
  - a. Individual
  - b. Trust\*
  - c. Corporation
  - d. Other Legal Entity
  - e. Government
  - f. Click *NEXT* button to continue
    - i. \*There is a pop-up information window for trust submissions. Users must read and acknowledge before moving to the next train-stop.
6. Form 5320.1 train-stop:
  - a. Read Intended Use of Form and Special Instructions.
  - b. Click *NEXT* button or click the *Application train-stop* at the top of the screen.
7. Application train-stop:
  - a. Tax Exempt option will be preselected for Form 1 submitted pursuant to ATF Final Rule 2021R-08F.
  - b. Enter Internal Control Number (Optional).
  - c. Click *NEXT* button or click the *Applicant train-stop*.
8. Read the text in the Information box and click *Accept* to acknowledge
9. Applicant train-stop:
  - a. Individual Applicant Selection will populate information from the User Profile that was created.
    - i. Read and answer Maker's Questions and select Country of Citizenship.
  - b. Trust, Corporation, or Legal Entity Selection will populate Address from the User Profile
    - i. Enter Submitter's title
    - ii. Enter Trust, Corporation, or Legal Entity Name and Trade Name (if any)
  - c. If a Federal Firearms Licensee (FFL), unselect the "*No FFL*" box and select your FFL from drop down or click "*My FFL is not Listed*" box.

- i. Enter 15-digit FFL number and expiration date, then click *Retrieve License* button. Information will automatically populate.
- d. Click *NEXT* button or click the *Responsible Persons* train-stop.
  - i. If the FFL has valid Special Occupation Tax (SOT), then no Responsible Person or CLEO information is necessary or required.

10. Responsible Persons (RP) train-stop:

- a. Individual Applicant Selection will populate information from the User Profile that was created.
  - i. Click the *Edit Line Item* icon (in Action column).
  - ii. Complete required sections (marked with \*).
  - iii. Citizenship
    - 1. If non-citizen, select Country or Countries.
  - iv. Cadence, i.e., Suffix (if necessary)
  - v. Title
  - vi. Photo
  - vii. Electronic Fingerprint Card (EFT file) (see Chapter 3: eForm 1 Fingerprint Options)
  - viii. SSN
  - ix. DOB
    - x. Birth Country
    - xi. Birth State
    - xii. State of Residence
  - xiii. Sex
  - xiv. Ethnicity
  - xv. Race
  - xvi. UPIN (Optional)
  - xvii. AR or I9 number (Required if identified as a non-citizen or non-immigrant visa holder)
  - xviii. Click *Save & Close* button.
- b. Trust, Corporation, or Legal Entity Applicant Selection information will populate from the User Profile for the first RP
  - i. Actions column
  - ii. Click the *Edit line* icon.
  - iii. Complete required sections (marked with \*).
  - iv. Citizenship
    - 1. If non-citizen, select Country or Countries.
  - v. Cadence, i.e., Suffix (if necessary)
  - vi. Title
  - vii. Email
  - viii. Form 5320.23, Responsible Person Questionnaire

- ix. Photo
- x. Electronic Fingerprint Card (EFT file) (see Chapter 3: eForm 1 Fingerprint Options)
- xi. SSN
- xii. DOB
- xiii. Birth Country
- xiv. Birth State
- xv. State of Residence
- xvi. Sex
- xvii. Ethnicity
- xviii. Race
- xix. UPIN (Optional)
- xx. AR or I9 number (Required if identified as a non-citizen or non-immigrant visa holder)
- xxi. Click *Save & Close* button.
- xxii. Additional Responsible Person(s) can be added after completing the above step on the listed RP by selecting the *Add Responsible Persons* button.
  - 1. Complete required sections (marked with \*)
- c. Review the Responsible Person Summary page for completeness and accuracy.
- d. Click *NEXT* button or click the *CLEO* train-stop.

11. CLEO train-stop (also see question 34 below):

- a. Enter required information
  - i. Agency or Department Name
  - ii. Name of Agency Official
  - iii. Title of Agency Official
  - iv. Country (pre-selected)
  - v. Address (physical or mailing)
  - vi. Zip Code
  - vii. State
  - viii. City
  - ix. County
- b. Click *NEXT* button or click the *Line-Item* train-stop

## 12. Line-Item train-stop

- a. Click *Add Firearm* button
  - i. Enter Manufacturer or Importer Name (Step 1) (See Q&A #14 for more details)
  - ii. Click *Verify Manufacturer* button
    1. After verification, click *OK*
  - iii. If Manufacturer is not found, then you have an unknown Manufacturer
    1. Confirm Unknown Manufacturer
  - iv. Update the Manufacturer name (select MFG from list)
  - v. Select *Manufacturer Country* from the drop-down list
  - vi. Click *NEXT* button
  - vii. Enter Firearm Detail information (Step 2)
  - viii. Product Type: Short Barreled Rifle (preselected for ATF Final Rule 2021R-08F)
  - ix. Select/Enter Model
  - x. Select/Enter Caliber
  - xi. Select Unit of Measure
  - xii. Enter Length of Barrel
  - xiii. Enter Overall Length
  - xiv. **\*\*If firearm description is not in the list, select the box to “Create New Item”**
  - xv. Enter Serial Number
  - xvi. Enter Description (include additional markings)
  - xvii. Complete the item titled, “State why you intend to make firearm”
  - xviii. Click *NEXT* button
  - xix. Optional documentation can be uploaded (e.g., photo of firearm with markings)
  - xx. Click *FINISH* button (Step 3)
- b. Review the Line-Item Summary table for firearm completeness and accuracy
  - i. Yellow triangle = application will be routed to Pending Research
  - ii. Red triangle = firearm is missing information
  - iii. No triangle = firearm information is complete and validated
  - iv. Click *NEXT* button or click the *Electronic Documents* train-stop.

## 13. Electronic Documents train-stop

- a. Upload any documents necessary to complete Application submission
  - i. Click *Browse* button to choose file
  - ii. Select *Document type* from drop-down list
  - iii. Add Description
  - iv. Signed Trust documents or 24 Month Exemption letter
  - v. Corporation or Legal Entity State registration documents or 24 Month Exemption – required if Applicant is Corporation/Legal Entity
  - vi. Signed Trust amendment(s) (if any)
  - vii. Signed Corporation amendment(s) (if any)
  - viii. Federal Firearm License, required if Applicant identified as FFL

- ix. State firearm permit, required if necessary to possess NFA firearm in State
- x. Nonimmigrant exception document(s), required if Applicant/RP identified as nonimmigrant for citizenship
- b. Review the Document Summary table for completeness and accuracy.
- c. Click *NEXT* button or click the *Verify* train-stop.

14. Verify train-stop:

- a. Review the Summary of Application collected information.
- b. Click *Acknowledgement of Application* review box.
- c. Click *NEXT* button or click the *Certify* train-stop.

15. Certify train-stop:

- a. If Green Verification, then continue to Certification.
- b. If Red Verification, must correct identified areas.
- c. Certification section
  - i. Read and acknowledge Penalties of Perjury statement.
- d. Sign & Submit section
  - i. Click *Captcha* and Complete.

16. Click *Sign & Submit* button:

- a. Enter Submitter's PIN to digitally sign the Application.
- b. Submitter will receive email with SUBMITTED (watermark) Application PDF.
  - i. Submitter will receive email with DRAFT (watermark) Application PDF as identified in 12.b.i for Pending Research.
- c. Includes CLEO copy and cover letter for any fingerprints still required (Paper).



## CHAPTER 3: E-FORM 1 FINGERPRINT OPTIONS

When submitting the eForm 1, “Application to Make and Register a Firearm” through the ATF eForm system, the Maker is required to submit two (2) fingerprint cards for *each* Responsible Person, within 10 days of eForm submission. The Maker has two options to submit the fingerprints cards (see below).

After the eForm 1 application is submitted, the submitter will receive an email with two PDFs. These two PDFs are:

- (1) submitted application copy and CLEO copy; and
- (2) the Form 1 cover letter (for any Fingerprint cards still required).

Fingerprint submission options:

1. Upload an electronic EFT file extension of the fingerprints for the Responsible Person(s) listed on the eForm 1 Application; or
2. Submit two paper copies of the FBI Fingerprint card FD-258 with the Form 1 cover letter.
  - a. The cover letter will instruct where to mail the fingerprint cards.

### ELECTRONIC FINGERPRINTS

All electronic fingerprints must be uploaded in the Responsible Person train-stop for whom the fingerprints were taken. The file must be an EFT file extension and conform with the FBI specification 8.1.0 electronic fingerprint requirements. Max file size is 12MB.

1. Once the file is uploaded, a pop-up window will appear with the Name and DOB of the submission, and Validation Status. Please verify that the information matches the Responsible Person for which the file was uploaded.

### PAPER FINGERPRINTS

Blank paper FBI Fingerprint cards FD-258 may be requested from the following locations:

1. Local ATF Division or Field office
2. Ordered from the ATF Distribution Center on [www.atf.gov](http://www.atf.gov)

If electronic fingerprint cards are not provided in the Responsible Person train-stop for *each* identified RP, then the fingerprints must be submitted by paper with the Form 1 cover letter that is emailed to the submitter as a PDF after submitting the eForm 1. If fingerprints were submitted electronically in the eForm system, then the cover letter will identify whether the electronic fingerprints were successfully uploaded to the eForm system by stating “REC’D” on the name row.

Two Fingerprint cards are required of for *each* Responsible Person on the eForm 1 Application. Electronic fingerprints must be submitted with the e-Form submission. Paper fingerprints must be submitted using the FBI FD-258 fingerprint card and sent by mail with the cover letter within 10 days of successful submission of the eForm 1 application.

If mailing fingerprints on FD-258 cards should be mailed to: NFA Division, 244 Needy Rd. Suite 1120, Martinsburg, WV 25405.

**1. HOW DO I REGISTER MY FEDERAL FIREARMS LICENSE (FFL) ON MY EFORMS ACCOUNT?**

**Answer:** In the eForm platform click on the “My Profile” Tab. Then click on the *FFL/AECA/EIN* button, enter the first three and the last five digits of your FFL number to submit the request.

**2. THE MANUFACTURER IS NOT LISTED IN THE EFORM SYSTEM. WHAT SHOULD I DO?**

**Answer:** The process for entering an “unknown” manufacturer is as follows:

Type the name of the manufacturer in the “Manufacturer Name” field. The system will respond with “No results found” or display a drop-down list of possible name matches. If none of the possible matches are applicable, follow the instructions in the next paragraph.

Click on the “*Verify Manufacturer*” button. You will be presented with the “Verify Unknown

Manufacturer” screen. The system may again offer you some suggestions in the “Did you mean...” list for manufacturers if it finds that there may be manufacturers that are similar to what you typed. You may select a manufacturer from the “Did you mean...” list by clicking on it (highlighting it) and the “*Update Manufacturer*” button or, if no match is found, you should click the “*Confirm Unknown Manufacturer*” button to submit what you have typed.

You will need to select the Manufacturer Country to continue. Because there is no association with an “unknown” manufacturer in our tables to any product type (pistol, revolver, rifle, sporting ammunition, etc.), the model designation will be treated as a new model with any associated data such as caliber or gauge. On the next screen the box, “My item description is not on the list, create new item” is checked. The procedures are described below for a new or unknown model.

At this point, the system will take you through the normal processing of adding a line item(s). Please note that the process for entering line item includes the capability to attach electronic documents, such as technical information or photographs. When you have a new product or one where your entry in eForm results in an “unknown” manufacturer, you may wish to electronically attach any documentation with information regarding the manufacturer (and model as discussed below). This will help ATF in determining what data to enter in the tables.

The system will mark this line item with a yellow caution triangle, but it will not prevent you from submitting the form. Upon certification and submission, you will not receive a permit control number. The application is moved to Pending Research. When ATF has reviewed the information and released it for processing based upon our research, you will receive an email containing the permit control number, CLEO copy, and cover letter for fingerprint card submission.

### 3. THE MODEL IS NOT LISTED IN THE EFORM SYSTEM. WHAT SHOULD I DO?

**Answer:** The process for entering an “unknown” model (after selecting the Manufacturer and firearm type) is as follows:

Click in the box that states: My item description is not in the list, create new item. This will allow you to type any information you want in all the description fields.

Please note that the process for entering line item includes the capability to attach electronic documents, such as technical information or photographs. When you have a new product or one where your entry results in an “unknown” model, you may wish to electronically attach documentation with information regarding the manufacturer and model, such as a photo of the marking(s) on a receiver. This will help ATF in determining what data to enter in the tables.

The system will mark this line item with a yellow caution triangle, but it will not prevent you from submitting the form. Upon certifying and submission you will not receive a permit control number.

The application is moved to Pending Research. When ATF has reviewed the information and released it for processing based upon our research, you will receive an email containing the permit control number, CLEO copy, and cover letter for fingerprint card submission.

### 4. HOW DO I UPLOAD MY ATTACHMENTS TO MY DOCUMENT?

**Answer:**

1. Browse for the file that is desired to upload.
2. Use the Document Type drop down list to describe the document and add Description.
3. Click on “Add Document” button to complete the document upload.

### 5. WHY DID MY ATF FORM ROUTE TO “PENDING RESEARCH”?

**Answer:** The firearm Manufacturer, Model, and/or Caliber combinations have not been previously recorded with NFA. Therefore, the form will be routed to Pending Research so NFA can add the caliber/gauge to that Manufacturer/Model combination in the eForm system.

### 6. HOW CAN I CHECK THE STATUS OF MY EFORM SUBMISSIONS?

**Answer:** The NFA Division can only provide an application status as processing times will allow. However, you will receive an email once the application is finalized. Until the form is finalized, the application will be in the Submitted/In Process folder on your eForms User page under the My Forms Section.

**7. HOW DO YOU VOID OR WITHDRAW A FORM?**

**Answer:** A “Void” is requested when the form has already been approved. A “Withdraw” is requested when the form is still pending. Provide a signed and dated letter requesting to void or withdraw including the reason and serial number. Email the request to [nfafax@atf.gov](mailto:nfafax@atf.gov). (For a request to “void” an approved Form 1 or 4 when the making or transfer did not occur, the request should also be accompanied by the original tax-exempt form).

**8. WHAT IS THE AVERAGE PROCESSING TIME FOR A WITHDRAWAL OR VOID?**

**Answer:** The average processing time is 90 days or longer depending on volume.

**9. I AM REGISTERING THE FIREARM TO MY BUSINESS THAT HOLDS AN FFL AND I DO NOT PAY SPECIAL (OCCUPATIONAL) TAX, WHAT FORM DO I USE?**

**Answer:** Use eForm 1.

**10. I AM REGISTERING THE FIREARM TO MY BUSINESS THAT HOLDS AN FFL AND I PAY SPECIAL (OCCUPATIONAL) TAX (SOT), WHAT FORM DO I USE?**

**Answer:** If you are licensed as a manufacturer or importer and pay SOT, then any firearm you register pursuant to Final Rule 2021R-08F will be done on an eForm 2. If you are licensed as a dealer and pay SOT, then any firearm you register pursuant to Final Rule 2021R-08F will be done on an eForm 1.

**11. I AM AN AUTHORIZED OFFICIAL FOR A GOVERNMENT ENTITY WHO WILL BE REGISTERING THE FIREARM TO THAT GOVERNMENT ENTITY, WHAT FORM DO I USE?**

**Answer:** A government entity may register a firearm by submitting either an eForm 1 or eForm 10. Please note that if a firearm is registered on an eForm 10, any subsequent transfer of the firearm will be restricted to another government entity for official use only.

**12. I AM REGISTERING THE FIREARM TO A TRUST, CORPORATION, OR OTHER LEGAL ENTITY, WHAT FORM DO I USE?**

**Answer:** eForm 1.

**13. I AM REGISTERING THE FIREARM AS AN INDIVIDUAL, WHAT FORM DO I USE?**

**Answer:** eForm 1.

**14. WHAT DO I PUT IN SECTION 4A, NAME AND ADDRESS OF ORIGINAL MANUFACTURER AND/OR IMPORTER OF FIREARM?**

**Answer:** Enter the name of the original manufacturer or importer, city, and state as marked on the frame or receiver of the firearm. If the firearm has no markings (*e.g.*, a privately made firearm), then enter the applicant's name, city, and State from Section 3b.

**15. WHAT DO I PUT IN SECTION 4H, ADDITIONAL DESCRIPTION WHICH ASKS FOR THE REQUIRED MAKER'S MARKINGS, TO INCLUDE MAKER'S NAME AS REGISTERED, CITY AND STATE AS EACH WILL APPEAR ON FIREARM?**

**Answer:** Enter the name of the original manufacturer or importer, city, and State as marked on the frame or receiver of the firearm. If the firearm was made by a non-licensee and has no markings (*e.g.*, a privately made firearm), then enter the applicant's name, city, and State from Section 3b.

**16. CAN CORRECTIONS BE MADE TO THE EFORMS AFTER THEY ARE SUBMITTED?**

**Answer:** No, once forms are submitted no changes can be made.

**17. I DO NOT HAVE A PHYSICAL/ 9-1-1 ADDRESS. I ONLY USE A P.O. BOX. IS THIS ACCEPTABLE?**

**Answer:** No, a P.O. Box cannot be used. A physical location (or 9-1-1 address) is required.

Directions or geographic co-ordinates are acceptable if no physical/9-1-1 address is available. On a Form 4, Section 3e, the applicant may insert an alternate address.

**18. HOW MUST A FIREARM THAT IS REGISTERED PURSUANT TO FINAL RULE 2021R-08F BE MARKED?**

**Answer:** A firearm that is not marked, such as a privately made firearm (PMF), must be marked in accordance with the maker marking requirements under 27 CFR 479.102(a) before submission of the eForm1.

However, if the firearm is already marked, the person registering the firearm pursuant to Final Rule 2021R-08F may adopt all of the original manufacturer or importer markings when registering the

firearm, to include the name, city, and state of the original manufacturer or importer as identified on the frame or receiver of the firearm.

**19. I HAVE A TECHNICAL QUESTION REGARDING MY EFORM SUBMISSION. WHO DO I CONTACT?**

**Answer:** eForms User Services is the primary point of contact for technology questions, problems, and issues. (See <https://eforms.atf.gov/faq>) Users can contact **eForms User Services** directly with all technology questions, using the "Ask the Expert" function within the eForms platform. For eForms registration, PIN, security question, or password questions, please call the ATF Service Desk at 1-

877-875-3723 or use the Need Help chat bot feature on the eForms landing page.

**20. WHERE DO I SEND THE CHIEF LAW ENFORCEMENT OFFICER (CLEO) COPY OF MY APPLICATION?**

**Answer:** The applicant or responsible persons are required to submit a completed copy of the application to the CLEO of the locality in which the applicant or responsible person is located. In the case of a business or legal entity, the CLEO to be notified will be where the firearm's primary location will be.

**21. I RECEIVED MY FORM BACK WITH "RETURN WITHOUT ACTION" BECAUSE OF AN OPEN NICS CHECK. WHAT DOES THIS MEAN AND WHAT DO I DO NOW?**

**Answer:** The NFA Division will not be able to assist you in resolving the Open NICS check because background checks are administered by the FBI. The individual applicant will receive a letter from ATF outlining how they can resolve the issue. The individual must resolve the issue with the respective courts, arresting agency, or other State agency contributing background information to the FBI, National Instant Criminal Background Check System.

**22. WHO DO I CALL TO FIND OUT WHY MY BACKGROUND WAS DENIED?**

**Answer:** You cannot call ATF regarding a background check denial. For options, please visit: <https://www.fbi.gov/services/cjis/nics/national-instant-criminal-background-check-system-nics-appeals-vaf>.

**23. MY EFORM WAS DENIED AFTER THE 120-DAY TAX FORBEARANCE PERIOD, CAN I RESUBMIT THE APPLICATION TAX-FREE PURSUANT TO FINAL RULE 2021R-08F?**

**Answer:** Yes, provided the application was not denied because of a failed background check. The option to register a firearm pursuant to Final Rule 2021R-08F will be disabled in the eForm system after the 120-day tax forbearance period. Any resubmission will need to be done using a paper Form

1. Guidance will be provided in the original disapproval and instructions for submitting a paper application can be found on the Form 1, *Application to Make and Register a Firearm*.

**24. I AM SUBMITTING MULTIPLE FORMS. CAN I SUBMIT ONE SET OF FINGERPRINT CARDS FOR ALL THE FORMS?**

**Answer: (eForm)** Yes, but you must submit all cover letters together in the same envelope with the fingerprint cards. **(Paper)** Yes, but you must submit all the forms together in the same envelope with the fingerprint cards. If submitting for a corporation or legal entity, all the forms in the packet can only be for that corporation or legal entity.

**25. CAN MY FINGERPRINTS BE TAKEN DIGITALLY?**

**Answer:** Yes, you may obtain electronic fingerprint cards if the person taking your fingerprints is equipped to do so.

**26. DO I HAVE TO SEND PHOTOGRAPHS WITH EVERY APPLICATION?**

**Answer:** Yes, photographs are required for each submission for both eForm and paper applications.

**27. CAN I REGISTER MY SHORT-BARRELED RIFLE EQUIPPED WITH A “STABILIZING BRACE” PURSUANT TO ATF FINAL RULE 2021R-08F TO MY TRUST?**

**Answer:** In short, a trust may not register a firearm equipped with a “stabilizing brace” that is a short-barreled rifle pursuant to ATF Final Rule 2021R-08F unless the trust can establish through documentary evidence that the trust possessed the firearm prior to the date the final rule is published in the Federal Register.

Under the final rule, the Attorney General has authorized a tax forbearance that allows current possessors of firearms equipped with a “stabilizing brace” that meet the definition of “rifle” and have a barrel or barrels less than 16 inches to register the firearms tax-free. A current possessor is a person who possessed the firearm with an attached “stabilizing brace” prior to the date the final rule is published in the Federal Register.

Accordingly, any trust that seeks to register a firearm with an attached “stabilizing brace” that is a short-barreled rifle pursuant to Final Rule 2021R-08F must include with the eForm 1 application evidence that establishes the trust possessed the firearm prior to the date the final rule is published in the Federal Register. This evidence will generally include the signed, dated, and notarized terms of the trust or trust schedules that list or provide a description of the property held in trust. For trust applicants, ATF will perform a thorough review of the trust documents provided with the eForm 1 application to ensure the firearm sought to be registered to the trust was property possessed by the trust prior to the date the final rule is published in the Federal Register. Therefore, an eForm 1 application to register a firearm equipped with a “stabilizing brace” to a trust will be disapproved if the applicant fails to demonstrate the trust possessed the firearm prior to the date the final rule is published Federal Register.

**28. HOW CAN A CURRENT POSSESSOR WHO IS AN INDIVIDUAL REGISTER A FIREARMEQUIPPED WITH A “STABILIZING BRACE” TO A TRUST OR OTHER LEGAL ENTITY?**

**Answer:** Any individual possessing a “stabilizing brace” equipped firearm in his or her individual capacity as of the date the final rule is published in the Federal Register, who wants to register the firearm to a trust or other legal entity, must first register the firearm as an individual by submitting an eForm 1 within the 120-day tax forbearance period. Once the application is



approved, an ATF Form 4 can be submitted to transfer the firearm from the individual to the trust or legal entity.