



Steck Law^{PLLC}

business | privacy | firearm

SteckLaw.com | 801.505.9202


NFA PRESENTATION

EVERYTHING YOU EVER WANTED TO KNOW ABOUT NFA FIREARMS


NFA FIREARMS & GUN TRUSTS Everything you wanted to know about NFA firearms

INTRODUCTION

Steck Law



I. THE NATIONAL FIREARMS ACT



A. HISTORICAL BACKGROUND

- Enacted in 1934
- Combat the flow of "Gangster Firearms"
- Restrictions on:
 - Manufacture
 - Ownership
 - Transfer



B. APPLICABLE FIREARMS

- Machine Guns
- Short Barrel Rifle
- Short Barrel Shotguns
- AOWs and Destructive Devices



C. LEGISLATIVE EVOLUTION

May 19, 1986 - Transferable Machine Guns



D. LAWFUL OWNERSHIP

- Individual
 - Most lengthy
 - CLEO, fingerprint and photo
 - Restricted possession
- Corporation
 - Some flexibility
 - Most expensive
 - No estate planning
- Trust
 - Multi-Person Access
 - No CLEO
 - Estate Planning

E. NFA TRUST PARTIES

- Components to a trust
 - Parties
 - Trustor / Settlor / Grantor
 - Trustee
 - Beneficiary
 - Essential Elements
 - Address
 - Property (Schedule A)

F. ATF TRUST REVIEW


- The process:
 - ATF investigators review to check that trust doesn't appear to violate state law
 - ATF approval of NFA trust does not mean a trust is valid under state law
 - No trust registration – only upon application is trust reviewed
 - Control of NFA applications (gun shop or customer mailing)

II. ATF PROPOSED CHANGES

- 27 CFR Part 479
- Responsible Persons
- Background Checks
- Chief Law Enforcement Signature

III. NFA SPECIFIC FORMS

- Form 1 - Non-licensee manufacture of NFA firearm
- Form 2 - Manufacture of NFA firearm
- Form 3 - Tax Exempt Transfer
- Form 4 - Tax Paid Transfer
- Form 5 - Tax Exempt Transfer - Lawful Heir



QUESTIONS?

- Thank you!



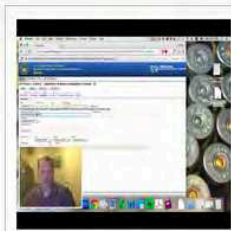
DIY FORM 1 ONLINE

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Updated video on how to do Form 1 on eforms

POSTED BY MSTECK ON MAR 9, 2015 IN FIREARM LAW, NFA GUN TRUST, PRACTICE AREAS | 0 COMMENTS

Home » Firearm Law » Updated video on how to do Form 1 on eforms



Here is an updated video on how to do the ATF eforms, Form 1 online. Please post questions here and let me know when you are ready to get started on your Utah NFA gun trust:



From the bLAWg

- Small Business | Utah Privacy Summit
- Trading With the Enemy Act
- International Traffic in Arms Regulations
- The Foreign Corrupt Practices Act
- Export Administration Act

<http://www.stecklaw.com/2015/03/09/updated-video-on-how-to-do-form-1-on-eforms/>

EXAMPLE

FORM 1



MICHAEL@STECKLAW.COM | WWW.STECKLAW.COM | 801.505.9202
2972 W MAPLE LOOP DRIVE SUITE 201 LEHI, UT 84043

ATF Form 5320.1 Instructions

If you have an NFA gun trust, please reference these key points when filling out your form

- 1- Check option a. "Tax Paid."
- 2- Check "Corporation or Other Business Entity."
- 3a- N/A
- 3b- Enter the name of your trust and the address of the trust.
- 3c- If applicable, place non-P.O. box address in this location
- 3d- County (not country) of Trust
- 3e- Your phone number
- 4a- The name and address of the manufacturer. If you manufactured the gun, place the name and address of your gun trust here.
- 4b- Type. SBR (Short Barreled Rifle), Silencer, Suppressor, etc.
- 4c- Caliber here. If there is more than one, you must include an additional configuration letter since only one will be accepted in this field. Please see the Amendment to ATF Form 5320.1 in the instruction section of your Trust.
- 4h- N/A unless there is an inscription on the gun, then put that inscription here.
- 4i- Print or type, "All lawful purposes" in this box.
- 4j- Check "no."
- 5- N/A
- 6- N/A
- 7- Your signature
- 8- Print or type the name of the trustee on the trust followed by (Trustee).
- 10 and 11- Truthfully answer all these questions. If you answer yes to any of these, you will likely be denied the ability to purchase a firearm.
- 12 and 13- Leave the rest of the page blank as it isn't required with a gun trust.

To see an example of a completed Form 1, see attached page.

Once your form is completed, a scanned copy of the form and the pages of your trust must be submitted at www.atfonline.gov/EForms/. If you do not have an account, you may register for one on the site.

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

Application to Make and Register a Firearm

(Submit in duplicate. See Instructions attached.)

To: National Firearms Act Branch, Bureau of Alcohol, Tobacco, Firearms and Explosives, 244 Needy Road, Suite 1250, Martinsburg, WV 25405

The undersigned hereby makes application, as required by Sections 5821 and 5822 of the National Firearms Act, Title 26 U.S.C., Chapter 53, to make and register the firearm described below.

2. Application is made by: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation or Other Business Entity <input type="checkbox"/> Government Entity			1. Type of Application <i>(check one)</i> <input type="checkbox"/> a. Tax Paid. Submit with your application a check or money order for \$200 made payable to the Department of the Justice. Upon approval of the application, this office will acquire, affix, and cancel the required "National Firearms Act: stamp for you." <input type="checkbox"/> b. Tax Exempt because firearm is being made on behalf of the United States, or any department, independent establishment, or agency thereof. <input type="checkbox"/> c. Tax Exempt because firearm is being made by or on behalf of any State or possession of the United States, or any political subdivision thereof, or any official police organization of such a government entity engaged in criminal investigations.
3a. Trade Name <i>(If any)</i>			
3b. Applicant's Name and Mailing Address <i>(Type or print below and between the dots)</i> . . .			
3c. If P.O. Box is Shown Above, Street Address Must Be Given Here			
3d. County	3e. Telephone Area Code and Number		
4. Description of Firearm <i>(complete items a through i)</i>			
a. Name and Location of Original Manufacturer of Firearm <i>(Receiver) (If prototype, furnish plans and specifications) (See Instruction 2i)</i>	b. Type of Firearm to be made <i>(See instruction 1c)</i>	c. Caliber, Gauge or Size <i>(Specify)</i>	
d. Model		Length <i>(Inches)</i> e. Of Barrel: f. Overall:	
g. Serial Number <i>(See instruction 2i.)</i>			
h. Additional Description <i>(Include all numbers and other identifying data which will appear on the firearm)</i>		i. State Why You Intend To Make Firearm <i>(Use additional sheet if necessary)</i>	
j. Is this firearm being reactivated? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(See Definition 1k)</i>			
5. Applicant's Federal Firearms License <i>(If any)</i> <i>(Give complete 15-digit Number)</i>		6. Special (Occupational) Tax Status <i>(If applicable)</i> a. Employer Identification Number b. Class	

Important: All individual applicants *(including Federally Licensed Collectors)* must complete the reverse side of this form and submit, in duplicate, FBI Form FD-258, Fingerprint Card.

Under Penalties of Perjury, I Declare that I have examined this application, including accompanying documents, and to the best of my knowledge and belief it is true, accurate and complete and the making and possession of the firearm described above would not constitute a violation of Chapter 44, Title 18, U.S.C., Chapter 53, Title 26, U.S.C., or any provisions of State or local law.

7. Signature of Applicant <div style="text-align: center; border: 2px solid red; padding: 5px; width: fit-content; margin: 0 auto;"> SIGN HERE </div>	8. Name and Title of Authorized Official of Firm or Corporation <i>(if applicable)</i>	9. Date
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The space below is for the use of the Bureau of Alcohol, Tobacco, Firearms and Explosives

By authority of the Director, Bureau of Alcohol, Tobacco, Firearms and Explosives, this application has been examined and the applicant's making and registration of the firearm described above is:

<input type="checkbox"/> Approved <i>(With the following conditions, if any)</i>	<input type="checkbox"/> Disapproved <i>(For the following reasons)</i>
--	---

Authorized ATF Official	Date
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EXAMPLE

FORM 4

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

Application for Tax Paid Transfer and Registration of Firearm

ATF Control Number		Submit in Duplicate to: National Firearms Act Branch Bureau of Alcohol, Tobacco, Firearms and Explosives, P.O. Box 530298 Atlanta, GA 30353-0298	
2a. Transferee's Name and Address <i>(Including tradename, if any) (See instruction 2)</i> THE STECK LAW TRUST 9468 SOUTH 560 WEST SANDY, UT 84070		1. Type of Transfer <i>(Check one)</i> <input type="checkbox"/> \$5 <input checked="" type="checkbox"/> \$200 Submit with your application a check or money order for the appropriate amount made payable to the Bureau of Alcohol, Tobacco, Firearms and Explosives. Upon approval of this application, this office will acquire, affix and cancel the required "National Firearms Act" stamp for you. <i>(See instructions 2h, 2i and 3.)</i>	
2b. County SALT LAKE			
3a. Transferor's Name and Address <i>(Including trade name, if any) (Executors: see instruction 2k)</i> CITIZENS ACADEMY LLC dba JOE FIREARMES 9470 SOUTH 560 WEST SANDY, UT 84070		3d. Number, Street, City, State and Zip Code of Residence <i>(or Firearms Business Premises) if Different from Item 3a.</i>	
3b. Transferor's Telephone Number and Area Code 801-502-7055			
3c. If Applicable: Decedent's Name, Address, and Date of Death			

The above-named and undersigned transferor hereby makes application as required by Section 5812 of the National Firearms Act to transfer and register the firearm described below to the transferee.

4. Description of Firearm <i>(Complete items a through h)</i>						
a. Name and Address of Manufacturer and/or Importer of Firearm SILENCERCO LLC SWR 551 SOUTH 6055 WEST WEST VALLEY CITY, UT 84118		b. Type of Firearm <i>(See instruction 1c)</i> SILENCER		c. Caliber, Gauge or Size <i>(Specify)</i> 9MM	d. Model 90SPREY Length <i>(Inches)</i> : N/A e. Of Barrel: N/A f. Overall: 7.0625 g. Serial Number OSP9M-1234	

h. Additional Description or Data Appearing on Firearm *(Attach additional sheet if necessary)*

5. Transferee's Federal Firearms License <i>(If any)</i> (Give complete 15-digit number) (See instruction 2b)				6. Transferee's Special (Occupational) Tax Status <i>(If any)</i>	
First 6 digits		2 digits	2 digits	a. Employer Identification Number	
987035		07	5E	b. Class	
7. Transferor's Federal Firearms License <i>(If any)</i> (Give complete 15-digit number) (See instruction 2b)				8. Transferor's Special (Occupational) Tax Status <i>(If any)</i>	
First 6 digits		2 digits	2 digits	a. Employer Identification Number	
987035		07	5E	b. Class	
987035				45-4151413	
07				72	
5E				01806	

Under Penalties of Perjury, I Declare that I have examined this application, and to the best of my knowledge and belief it is true, correct and complete, and that the transfer of the described firearm to the transferee and receipt and possession of it by the transferee are not prohibited by the provisions of Chapter 44, Title 18, United States Code; Chapter 53, Title 26, United States Code; or Title VII of the Omnibus Crime Control and Safe Streets Act, as amended; or any provisions of State or local law.

9. Consent to Disclosure of Information to Transferee *(See instruction 8)*. I **Do** or **Do Not** *(Circle one)* Authorize ATF to Provide Information Relating to this Application to the Above-Named Transferee.

10. Signature of Transferor <i>(or authorized official)</i>		11. Name and Title of Authorized Official <i>(Print or type)</i> MICHAEL S. STECK / MANAGER	12. Date 9/25/2014
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The Space Below is for the use of the Bureau of Alcohol, Tobacco, Firearms and Explosives

By authority of the Director, This Application has been Examined, and the Transfer and Registration of the Firearm Described herein and the Interstate Movement of that Firearm, when Applicable, to the Transferee are:		Stamp Denomination
--	--	--------------------

<input type="checkbox"/> Approved <i>(with the following conditions, if any)</i>	<input type="checkbox"/> Disapproved <i>(For the following reasons)</i>
--	---

Signature of Authorized ATF Official		Date
--------------------------------------	--	------

Transferee Information

The following questions must be answered by any transferee who is **not** a Federal firearms licensee or government agency. The transferee shall give full details on a separate sheet for all "YES" answers. (See instruction 2d)

13. Are You:	Yes	No	14. Have You:	Yes	No
a. Charged by information or under indictment in any court for a crime punishable by imprisonment for a term exceeding one year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	a. Been convicted in any court of a crime for which the judge could have imprisoned you for more than one year, even if the judge actually gave you a shorter sentence?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b. A fugitive from justice?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	b. Been discharged from the armed forces under dishonorable conditions?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c. An alien who is illegally or unlawfully in the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	c. Been adjudicated mentally defective or been committed to a mental institution?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d. Under 21 years of age?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	d. Renounced your United States citizenship?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e. An unlawful user of or addicted to, marijuana, or any depressant, stimulant, or narcotic drug, or any other controlled substance?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	e. Been convicted in any court of a misdemeanor crime of domestic violence? This includes any misdemeanor conviction involving the use or attempted use of physical force committed by a current or former spouse, parent, or guardian of the victim, or by a person with a similar relationship with the victim.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f. Subject to a court order restraining you from harassing, stalking or threatening an intimate partner or child of such partner?	<input type="checkbox"/>	<input checked="" type="checkbox"/>			

15. Transferee's Certification (See instruction 2e)

I, MICHAEL S. STECK (TRUSTEE), have a reasonable necessity to
(Name of Transferee)
 possess the machinegun, short-barreled rifle, short-barreled shotgun, or destructive device described on this application for the following reason(s) PERSONAL COLLECTION

and my possession of the device or weapon would be consistent with public safety (18 U.S.C. 922(b) (4) and 27 CFR 478.98).

UNDER PENALTIES OF PERJURY, I declare that I have examined this application and the documents submitted in support thereof, and to the best of my knowledge and belief it is true, correct and complete.

9/25/2014

(Signature of Transferee) *(Date)*

16. Photograph

Affix
 Recent Photograph Here
(Approximately 2" x 2")
(See instruction 2f.)

17. Law Enforcement Certification (See instruction 2e)

I certify that I am the chief law enforcement officer of the organization named below having jurisdiction in the area of residence of _____.

_____. I have no information indicating that the transferee will use the firearm or device
(Name of Transferee)
 described on this application for other than lawful purposes. I have no information that the receipt or possession of the firearm or device described in item 4 would be place the transferee in violation of State or local law.

(Signature and Title of Chief Law Enforcement Officer) *(Date)*

(Organization and Street Address)

(County) *(Telephone Number)*

Important Information for Currently Registered Firearms

If this registration document evidences the current registration of the firearm described on it, please note the following information.

Estate Procedures: For procedures regarding the transfer of firearms in an estate resulting from the death of the registrant identified in item 2a, the executor should contact the NFA Branch, Bureau of Alcohol, Tobacco, Firearms and Explosives, 244 Needy Road, Martinsburg, WV 25405.

Change of Address: Unless currently licensed under the Gun Control Act, the registrant shall notify the NFA Branch, Bureau of Alcohol, Tobacco, Firearms and Explosives, 244 Needy Road, Martinsburg, WV 25405, in writing, of any change to the address in Item 2a.

Change of Description: The registrant shall notify the NFA Branch, Bureau of Alcohol, Tobacco, Firearms and Explosives, 244 Needy Road, Martinsburg, WV 25405, in writing, of any change to the description of the firearm in Item 4.

Interstate Movement: If the firearm identified in item 4 is a machinegun, short-barreled rifle, short-barreled shotgun, or destructive device, the registrant may be required by 18 U.S.C. § 922(a)(4) to obtain permission from ATF prior to any transportation in interstate or foreign commerce.

Restrictions on Possession: Any restriction *(see approval block on face of form)* on the possession of the firearm identified in item 4 continues with the further transfer of the firearm.

Persons Prohibited from Possessing Firearms: If the registrant becomes prohibited by 18 U.S.C. § 922 from possessing a firearm, the registrant shall notify the NFA Branch, Bureau of Alcohol, Tobacco, Firearms and Explosives, 244 Needy Road, Martinsburg, WV 25405, in writing, immediately upon becoming prohibited for guidance on the disposal of the firearm.

Proof of Registration: This approved application is the registrant's proof of registration and it shall be made available to any ATF officer upon request.



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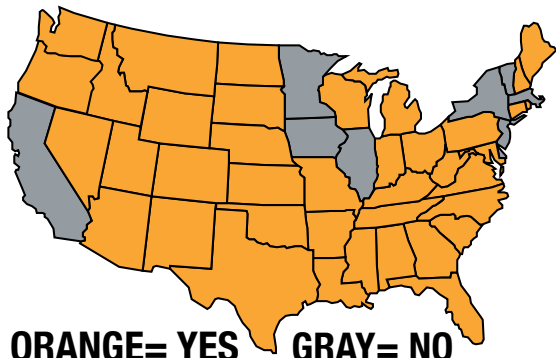
GETTING STARTED WITH YOUR NFA GUN TRUST

UTAH NFA GUIDE

IS IT LAWFUL TO OWN NFA?

YES, Utah and many other States allow you to own NFA weapons.

What states allow NFA items?



ORANGE= YES GRAY= NO

How do I own an NFA weapon lawfully?

There are 3 Ways to own NFA weapons:

1. As an Individual; This requires approval from your CLEO (chief law enforcement officer), fingerprints, and a photo.
2. As a business: A business can purchase an NFA with out the approval of a CLEO.
3. As an NFA trust: NO CLEO, Multiple people have access and sound estate planning.

Cost of an NFA trust?

Most common NFA trust is about \$400.

What is the cost of an NFA?

Each time you purchase an NFA firearm there is a \$200 tax to the ATF included with the cost of the weapon from your dealer.

Can other people use my NFA weapon?

YES, If you are present with the NFA weapon. With a Trust, those on the trust can take the NFA weapon without you being present.

Can I travel with an NFA?

YES, As long as your NFA is lawful in your final destination. The same restrictions apply for traveling on an airplane for firearms.

Can I move with my NFA?

YES, You must notify the ATF with form 20 (5320.20).

Can I make an NFA item with an NFA Trust?

YES, Your Trust can make and register the above NFA items with a form 1.

Do I notify the ATF when I travel with my NFA?

YES, You must notify the ATF with form 20 prior to leaving your state

Can I make my own NFA?

YES, You can make your own suppressor, SBR or SBS and register it with the ATF form 1.

more info visit:

stecklaw.com



Michael Steck

e: michael@stecklaw.com
o: 801.505.9202
stecklaw.com



michael@stecklaw.com | www.SteckLaw.com | 801.505.9202
9468 South 560 West Sandy, UT 84070

What is an NFA gun trust?

In its simplest form, a trust is basically a contract between you (the trustor) and another person (the trustee) where the trustee agrees to administer certain items that are held in trust. This special form of contract creates a legal entity that the ATF recognizes as a valid person to possess NFA items – things like full auto machine guns, suppressors and Short Barreled Rifles/Shotguns. There are three huge advantages to having an NFA gun trust set up: (1) it allows for exceptional estate planning where you are able to easily transfer the NFA items to your beneficiaries when you pass away, (2) you are able to have more than one person have access to and possession of your NFA items and (3) there is no requirement to have the chief law enforcement officer (“CLEO”) for your area sign off on the NFA item (without a trust, you have to ask your CLEO for permission, submit two copies of fingerprints and two passport photos to the ATF – these things are not necessary with a trust).

What does it cost?

An NFA gun trust to protect your items costs \$200 for the Basic, \$350 for the Advanced and \$550 for the Premium. The Advanced trust fits most people’s immediate needs and will serve as an exceptional means of protecting and possessing your NFA items. Not only does this \$350 trust get you a legal trust, but you will also have plenty of time to speak with your Utah gun trust lawyer, Michael Steck, about the intricacies of owning NFA items in a trust. Michael will not only advise you on owning the NFA items in trust, but also help you understand the legal issues surrounding NFA items. Michael is also an NFA firearm manufacturer and can get you whatever suppressor/full auto you are after. Check out some of the NFA firearms his business manufacturers at JoeFirearms.com. Please take a look at the feature comparison [here](#):



Feature	Basic	Advanced	Premium
Long-term NFA ownership	*	*	*
No CLEO signature for application	*	*	*
No Fingerprints for application	*	*	*
No Photo for application	*	*	*
Suitable for single authorized user	*	*	*
Suitable for multiple authorized users		*	*
Trust administration documents		*	*
Certification of Trust		*	*
Ability to Add/Subtract Additional Authorized Users		*	*
Spiral Bound Printing	*		
Premium Bound Printing		*	*
Waterproof Range Bag Copy			*
Suitable for NFA and Non-NFA Firearms			*
Dynasty Trust			*
Price	\$200	\$350	\$550

Are there any downsides to getting an NFA trust?

The only real downside to starting an NFA gun trust is the initial cost of setting up the trust. As an individual purchaser, you will not pay this amount and just pay the \$200 tax to the ATF for each NFA item. However, if you feel like you would like any of the above mentioned benefits from an NFA gun trust, you should start with getting the trust first rather than waiting until you already have several items. Waiting to get setup with a trust only means headache down the road. It really is in your best interest to start with an NFA trust from the beginning.



Who are the parties in an NFA gun trust?

In setting up your Utah NFA weapon trust, there are several people that need to be identified and listed on your trust. The following information is designed to help you understand who the parties are that are supposed to go into your NFA weapon trust to handle these special firearms.

So here is a basic list of who the parties are in a NFA weapon trust:

Trustor: The Trustor is the person for whose benefit the trust is created. You, the person reading this, are most likely the Trustor as you are probably the person who is going to be buying the NFA item. A Trustor is also called a grantor.

Trustee: You, the Trustor, will also be listed as a Trustee. As trustee, you will have a present right to possess NFA items. You will list all those that you want to have an immediate possession to your NFA weapons as trustee.

Beneficiary: A beneficiary is the person to whom you want to leave your NFA items when you pass away. There is some discussion about whether a beneficiary has the ability to access your NFA weapons in this NFA trust. Michael can discuss this with you when you have purchased the NFA weapon trust.

How Do I Get Started?

Please take a minute to fill out the attached PDF and email it back to michael@stecklaw.com. From there, we will set a time to meet and go over the gun trust. Questions? Please don't hesitate to either email or call.





MICHAEL@STECKLAW.COM | WWW.STECKLAW.COM | 801.505.9202
2972 WEST MAPLE LOOP DRIVE, SUITE 201 LEHI, UTAH 84043

Please email this form to michael@stecklaw.com or fax it to 801.421.7327

Type of Trust: Basic Advanced Premium
Trustor (Person Creating the Trust. An email or phone number is required to discuss your trust)
Name: _____
Address: _____
City: _____ State: _____ ZIP: _____
Email: _____ Phone #: _____
DOB: _____

Trustee (People you want to have access to the NFA items)
Check here if you want to be the only Trustee
Name: _____
Address: _____
City: _____ State: _____ ZIP: _____
DOB: _____

Name: _____
Address: _____
City: _____ State: _____ Zip: _____
DOB: _____

Beneficiaries (People you want to leave your NFA weapons too. At least one is required):
Name: _____
Address: _____
City: _____ State: _____ ZIP: _____
DOB: _____

Name: _____
Address: _____
City: _____ State: _____ ZIP: _____
DOB: _____

Name: _____
Address: _____
City: _____ State: _____ ZIP: _____
DOB: _____