



DEPARTMENT OF JUSTICE

Bureau of Alcohol, Tobacco, Firearms, and Explosives

27 CFR part 479

[Docket No. ATF-2026-0005; ATF No. 2025R-17P]

RIN 1140-AA70

Allowing Makers to Adopt Certain Markings for National Firearms Act Firearms

AGENCY: Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Bureau of Alcohol, Tobacco, Firearms, and Explosives (“ATF”) proposes amending Department of Justice (“Department”) regulations to allow persons making National Firearms Act (“NFA”) firearms to adopt certain markings previously placed on the firearm to comply with NFA marking requirements.

DATES: Comments must be submitted in writing, and must be submitted on or before (or, if mailed, must be postmarked on or before) [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]. Commenters should be aware that the federal e-rulemaking portal comment system will not accept comments after midnight Eastern Time on the last day of the comment period.

ADDRESSES: You may submit comments, identified by RIN 1140-AA70, by either of the following methods —

- *Federal e-rulemaking portal:* <https://www.regulations.gov>. Follow the instructions for submitting comments.
- *Mail:* ATF Rulemaking Comments; Mail Stop 6N-518, Office of Regulatory Affairs; Enforcement Programs and Services; Bureau of Alcohol, Tobacco, Firearms, and Explosives; 99 New York Ave, NE; Washington, DC 20226; *ATTN: RIN 1140-AA70*.

Instructions: All submissions must include the agency name and number (RIN 1140-

AA70) for this notice of proposed rulemaking (“NPRM” or “proposed rule”). ATF may post all properly completed comments it receives from either of the methods described above, without change, to the federal e-rulemaking portal, <https://www.regulations.gov>. This includes any personally identifying information (“PII”) or business proprietary information (“PROPIN”) submitted in the body of the comment or as part of a related attachment they want posted. Commenters who submit through the federal e-rulemaking portal and do not want any of their PII posted on the internet should omit it from the body of their comment and any uploaded attachments that they want posted. If online commenters wish to submit PII with their comment, they should place it in a separate attachment and mark it at the top with the marking “CUI//PRVCY.” Commenters who submit through mail should likewise omit their PII or PROPIN from the body of the comment and provide any such information on the cover sheet only, marking it at the top as “CUI//PRVCY” for PII, or as “CUI//PROPIN” for PROPIN. For detailed instructions on submitting comments and additional information on the rulemaking process, see the “Public Participation” heading of the SUPPLEMENTARY INFORMATION section of this document. In accordance with 5 U.S.C. 553(b)(4), a summary of this rule may be found at <https://www.regulations.gov>. Commenters must submit comments by using one of the methods described above, not by emailing the address set forth in the following paragraph.

FOR FURTHER INFORMATION CONTACT: Office of Regulatory Affairs, by email at ORA@atf.gov, by mail at Office of Regulatory Affairs; Enforcement Programs and Services; Bureau of Alcohol, Tobacco, Firearms, and Explosives; 99 New York Ave, NE; Washington, DC 20226, or by telephone at 202-648-7070 (this is not a toll-free number).

SUPPLEMENTARY INFORMATION:

I. Background

The Attorney General is responsible for enforcing the National Firearms Act

(“NFA”), as amended, 26 U.S.C. chapter 53.¹ Congress and the Attorney General have delegated the responsibility for administering and enforcing the NFA to the Director of ATF (“Director”), subject to the direction of the Attorney General and the Deputy Attorney General. *See* 28 U.S.C. 599A(b)(1), (c)(1); 28 CFR 0.130(a)(1)–(2); *Treas. Order No. 221(2)(a), (d)*, 37 FR 11696–97 (June 10, 1972).² Accordingly, the Department and ATF have promulgated regulations to implement the NFA in 27 CFR part 479.

The NFA regulates only certain statutorily defined firearms, such as machine guns, short-barreled rifles, and short-barreled shotguns (“NFA firearms”). 26 U.S.C. 5845. Although “manufacturer” and “maker” are synonymous in ordinary language, the NFA uses technical language to distinguish a “manufacturer” from a “maker” of an NFA firearm. A “manufacturer” is a federally licensed firearms manufacturer who is authorized to manufacture NFA firearms by virtue of being a “special (occupational) taxpayer.” *See, e.g.*, 26 U.S.C. 5801, 5802, 5841. The NFA refers to an individual who makes NFA firearms without being a special (occupational) taxpayer as a firearms “maker.” *See, e.g.*, 26 U.S.C. 5821, 5822, 5841, 5842.

A person can “make” an NFA firearm in one of two ways. First, the person can make a firearm from raw materials, such as a block of metal. Second, the person can alter an existing firearm regulated by the Gun Control Act (“GCA firearm”).³ For example, a person can take a rifle with a barrel of 20 inches and shorten the barrel to 14 inches, thereby making a short-barreled rifle. This proposed rule concerns only those who make NFA firearms by altering existing GCA firearms.

¹ Some NFA provisions still refer to the “Secretary of the Treasury.” However, the Homeland Security Act of 2002, Pub. L. 107–296, 116 Stat. 2135, transferred the functions of ATF from the Department of the Treasury to the Department of Justice, under the general authority of the Attorney General. 26 U.S.C. 7801(a)(2); 28 U.S.C. 599A(c)(1). Thus, for ease of reference, this proposed rule refers to the Attorney General where relevant.

² In Attorney General Order Number 6353–2025, the Attorney General delegated authority to the Director to issue regulations pertaining to matters within ATF’s jurisdiction, including under the NFA, Gun Control Act, and Title XI of the Organized Crime Control Act. ATF’s jurisdiction also includes those portions of sec. 38 of the Arms Export Control Act pertaining to permanently importing defense articles and services and the Contraband Cigarette Trafficking Act.

³ A GCA firearm is a firearm that is regulated only by the Gun Control Act of 1968 and not subject, in its present configuration, to the purview of the NFA.

Pursuant to 26 U.S.C. 5842, manufacturers, importers, and anyone making an NFA firearm must identify each firearm (other than a destructive device) they manufacture, import, or make by marking it with (1) a serial number that may not be readily removed, obliterated, or altered, (2) the name of the manufacturer, importer, or maker, and (3) such other identification as the Attorney General may by regulations prescribe. The corresponding federal regulation that implements these marking requirements is 27 CFR 479.102. This regulation at § 479.102 prescribes required markings that importers, manufacturers, and makers must place on an NFA firearm, including the serial number, and the name, city, and state where a manufacturer or importer maintains a place of business, or, if a maker — i.e., not a manufacturer or importer — where the firearm was made.

Further, ATF has previously exercised the regulatory discretion granted to the Attorney General pursuant to 26 U.S.C. 5842 to codify alternative marking procedures or exceptions to the regulatory marking requirements, including authorizing manufacturers to adopt existing “serial number[s] and other identifying markings previously placed on a firearm by another manufacturer,” subject to certain conditions. 27 CFR 479.102(b)(3)(i). For example, the exceptions contained in § 479.102(b)(3)(ii) for remanufactured or imported firearms allow manufacturers or importers to adopt a pre-existing serial number, provided they either mark the firearm with their name, city, and state or with their name and abbreviated federal firearms license number.

However, § 479.102 does not allow a maker to adopt the manufacturer’s markings already stamped on the maker’s GCA firearm when that person then applies to make a GCA firearm into an NFA firearm and register the resulting firearm.⁴ Instead, pursuant to § 479.102(a)(1), a maker must place on the firearm a new serial number and “Your name (or recognized abbreviation), and . . . in the case of a maker, where you made the firearm[.]”

⁴ The maker does this by submitting ATF Form 5320.1, Application to Make and Register NFA Firearm (“Form 1”).

II. Proposed Rule

ATF has determined that this additional marking requirement for a maker is burdensome and unnecessary, and that it does not enhance public safety. The requirement is burdensome and unnecessary because individuals must stamp their name, city, and state onto the frame or receiver of the firearm, which may be crowded with existing markings from the original manufacturer. Further, many makers do not have the necessary equipment to stamp their own firearms in a manner that satisfies § 479.102, thus imposing a burden to pay for services from a gunsmith or other individual to meet such requirements. As noted, ATF requires the existing firearm to have been marked with the name of the original manufacturer, and the manufacturer's city, state, and a serial number. Moreover, a maker must include their name and other identifying information on the Form 1 application and ATF then retains that information in the National Firearms Registration and Transfer Record ("NFRTR").⁵ 27 CFR 479.63, 479.101.

This proposed rule would not affect an NFA firearms maker who manufactures a firearm from raw materials not regulated by the GCA. Such firearms lack existing manufacturer markings and serial numbers. Those firearms would continue to be marked by the maker as required under § 479.102. Thus, all NFA firearms would still be properly marked in accordance with NFA requirements.

This rule therefore proposes to amend § 479.102(b)(3) to authorize persons who make an NFA firearm by remanufacturing or altering an existing firearm to adopt the original manufacturer's markings already on the underlying firearm. The new language would merely extend exceptions to the marking requirements already contained within § 479.102(b)(3). Specifically, this rule would amend § 479.102(b)(3) by adding a new paragraph (iv) to address makers of firearms that are remanufactured or altered from existing firearms. The

⁵ For example, the applicant's name and mailing address are required as part of box 3b on the pre-2026 version of Form 1 (the form is being revised in 2026).

new exception would provide that “[m]akers that remanufacture or alter an existing firearm may adopt the serial number or other identifying markings previously placed on the firearm if the markings otherwise meet the requirements of this section.”

III. Statutory and Executive Order Review

A. Executive Orders 12866 and 13563

Executive Order 12866 (Regulatory Planning and Review) directs agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits.

Executive Order 13563 (Improving Regulation and Regulatory Review) emphasizes the importance of agencies quantifying both costs and benefits, reducing costs, harmonizing rules, and promoting public flexibility.

The Office of Management and Budget (“OMB”) has determined that this rule would not be a “significant regulatory action” under Executive Order 12866. Therefore, it did not review this rule. ATF provides the following analysis to comply with Executive Orders 12866 and 13563.

1. Need statement

This proposed rule would amend § 479.102(b)(3) to rescind the requirement, for individuals making an NFA firearm by remanufacturing or altering an existing firearm, to have to subsequently re-mark the resulting firearm with their own personal NFA marking, and would instead allow them to adopt the serial number or other identifying markings previously placed on the firearm, as long as those markings otherwise comply with marking requirements. Currently, persons who make NFA firearms by altering existing firearms must add their own markings to manufacturer and importer markings already on the firearm. This creates difficulties due to lack of space on the frame or receiver and adds costs and burdens to such makers that are unnecessary. Many makers do not have the necessary equipment to stamp their own firearms in a manner that satisfies § 479.102, thus imposing a burden on

them to pay for services from a gunsmith or other individuals to meet such requirements.

2. Benefits

Currently, individuals who choose to make an NFA firearm by remanufacturing or altering an existing firearm employ professional gunsmithing services to re-mark the newly made NFA firearm with markings required under 27 CFR 479.102 in addition to the GCA markings already on the firearm in question. Based on a search of available information regarding professional NFA marking services, ATF estimates that a federal firearms licensee (“FFL”) may charge \$54 in order mark a firearm.⁶ To determine the number of firearms that would be affected by this proposed rule, ATF used data on the number of Form 1 applications submitted, since makers submit a Form 1 for each NFA firearm they make. Based on information from ATF’s National Firearms Act Division, the average number of Form 1 applications between the years 2016 to 2025 submitted by makers was 64,618, making the annualized savings for this rule approximately \$3.5 million.⁷

Benefits from this proposed rule would also include reducing confusion regarding what constitutes the firearm’s serial number when there are multiple numbers engraved on the frame or receiver and reducing burdensome requirements. Although a person may modify an existing GCA weapon into an aftermarket NFA weapon, the newly created NFA weapon would still be traceable by means of the existing markings and would be registered in the NFRTR.

3. Costs

⁶ See, e.g., RS Shooting Sports, NFA Engraving Services, <https://www.rsshootingsports.com/engraving076ea072> [<https://perma.cc/A7SY-FR67>], Capitol Armory, NFA Laser Engraving- Form 1, <https://www.capitolarmory.com/sbr-sbs-nfa-firearm-laser-engraving-form1.html> (last visited Jan. 5, 2026), SA Lasers, NFA Engraving Service for SBRS, SBSS, Silencers and Suppressors, <https://salasers.com/product/nfa-engraving-service-for-sbrs-sbss-silencers-and-suppressors/> [<https://perma.cc/S3K4-MFL6>], EOD Gear, NFA Engraving, https://www.eod-gear.com/nfa-engraving/?srsltid=AfmBOoqjJTPbsR-N4G0VH12Ij2TEry_qsQ4IAutH5JPgXOBfpTY9bwIs [<https://perma.cc/9NBT-Y7RU>].

⁷ \$3,489,372 in annual savings = \$54 NFA marking services * 64,618 Form 1 applications

The potential costs from this proposed rule would be an increased risk that this type of NFA firearm might not be traceable if the maker's markings are not also included. However, ATF does not anticipate that allowing makers to adopt the existing manufacturer's markings would negatively impact law enforcement's ability to trace an NFA firearm. If law enforcement were to recover an NFA firearm and need to trace it, the firearm could still be traced to the first retail purchaser based on the manufacturer's or importer's markings⁸ because the tracing process relies on the records that FFLs maintain pursuant to the GCA (and not information in the NFRTR). Thus, requiring additional markings by a maker is unnecessary for public safety purposes.

Moreover, the number of NFA firearms, excluding machine gun conversion devices, that are recovered from a crime scene is a very small subset of the overall firearms traced. In FY25, for example, the total number of firearms traces was 654,879, and of those, 3,195 were coded as NFA firearms; specifically, 196 destructive devices, 1,512 machine guns (excluding machine gun conversion devices), and 1,487 silencers. As a result, even if an NFA firearm is made by adopting the existing markings and is recovered at a crime scene but could not be traced using the original manufacturer markings, the number of such firearms would be exceedingly small.

4. Regulatory alternatives

Alternative 1. Maintaining the status quo (no-action alternative).

This alternative would require a person to add markings in addition to the existing markings for any GCA firearm that is modified to become an NFA weapon. This alternative has no additional costs or benefits since it would maintain the existing requirements.

However, makers of NFA firearms would continue to incur the burdens and costs inherent in

⁸ Upon recovering the firearm, law enforcement completes the trace request on the firearm based on the markings on the firearm, including the manufacturer or importer name, city, state, and serial number. ATF can then trace the firearm through licensees' acquisition and disposition records from the original licensed manufacturer or importer to the licensed wholesaler, to the licensed retailer, and then to the first unlicensed purchaser.

having to add markings to those already existing on the firearms. As a result, ATF rejected this alternative as it would not address those costs.

Alternative 2. Rulemaking (the proposed alternative).

ATF alternatively considered proposing a rule to rescind the requirement that individuals making an NFA firearm by remanufacturing or altering an existing firearm must subsequently re-mark the resulting firearm with their own personal NFA marking, and to instead allow them to adopt the original manufacturer or importer's markings required under 27 CFR 478.92. While these newly made NFA weapons would not have markings added by the maker of the NFA weapon under this proposal, registration of these NFA weapons would still exist using the existing GCA markings, which the maker would submit to the NFRTR. This alternative was chosen because the firearm would still have a serial number with which it could be registered with ATF and traced in the event that the firearm is recovered from a crime scene. This alternative was also chosen because it would reduce the number of serial numbers on a given firearm, reducing confusion for tracing purposes. Furthermore, it would provide savings to individuals who choose to modify a GCA weapon into an NFA weapon. No quantifiable costs were assessed since traceability would still be maintained.

Alternative 3. Issuing guidance.

This alternative was considered but rejected. While this alternative would not impose any additional costs, it would not rescind the requirement that makers of NFA weapons add marks of identification when remanufacturing or altering an existing GCA firearm. This alternative does not have the force and effect of a regulation and would thus not effectuate the desired change; therefore, this alternative was rejected.

Alternative 4. Removing marking requirements for all NFA makers.

This alternative was also considered but rejected. Other persons who make NFA firearms do so from scratch. As a result, these types of firearms do not already have markings from manufacturers or importers. Permitting these makers to not mark the NFA firearms they

make would result in unmarked firearms, which would violate the law, make it impossible to register the firearms in the NFRTR, or trace the firearms, thus posing a risk to public safety. As a result, ATF did not select this alternative.

B. Executive Order 14192

Executive Order 14192 (Unleashing Prosperity Through Deregulation) requires an agency, unless prohibited by law, to identify at least ten existing regulations to be repealed or revised when the agency publicly proposes for notice and comment or otherwise promulgates a new regulation that qualifies as an Executive Order 14192 regulatory action (defined in OMB Memorandum M-25-20 as a final significant regulatory action under in section 3(f) of Executive Order 12866 that imposes total costs greater than zero). In furtherance of this requirement, section 3(c) of Executive Order 14192 requires that any new incremental costs associated with such new regulations must, to the extent permitted by law, also be offset by eliminating existing costs associated with at least ten prior regulations. However, this proposed rule would not be an Executive Order 14192 regulatory action because it is not a significant regulatory action as defined by Executive Order 12866 and it would not impose total costs greater than zero. This proposed rule would have an annualized deregulatory savings of \$3.5 million. ATF therefore expects this rule, if finalized as proposed, to qualify as an Executive Order 14192 deregulatory action (defined by OMB Memorandum M-25-20 as a final action that imposes total costs less than zero).

C. Executive Order 14294

Executive Order 14294 (Fighting Overcriminalization in Federal Regulations) requires agencies promulgating regulations with criminal regulatory offenses potentially subject to criminal enforcement to explicitly describe the conduct subject to criminal enforcement, the authorizing statutes, and the mens rea standard applicable to each element of those offenses. This proposed rule would not create a criminal regulatory offense and is thus exempt from Executive Order 14294 requirements.

D. Executive Order 13132

This proposed rule would not have substantial direct effects on the states, the relationship between the federal government and the states, or the distribution of power and responsibilities among the various levels of government. Therefore, in accordance with section 6 of Executive Order 13132 (Federalism), the Director has determined that this proposed rule would not impose substantial direct compliance costs on state and local governments, preempt state law, or meaningfully implicate federalism. It thus does not warrant preparing a federalism summary impact statement.

E. Executive Order 12988

This proposed rule meets the applicable standards set forth in sections 3(a) and 3(b)(2) of Executive Order 12988 (Civil Justice Reform).

F. Regulatory Flexibility Act

Under the Regulatory Flexibility Act (“RFA”), 5 U.S.C. 601–612, agencies are required to conduct a regulatory flexibility analysis of any proposed rule subject to notice-and-comment rulemaking requirements unless the agency head certifies, including a statement of the factual basis, that the proposed rule would not have a significant economic impact on a substantial number of small entities. Small entities include certain small businesses, small not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000.

The Director certifies, after consideration, that this proposed rule would not have a significant direct economic impact on a substantial number of small entities because it is deregulatory and would not impose any additional direct costs or burdens on small businesses in the firearms arena. However, it is possible that the proposed rule could indirectly have an impact on small businesses that provide NFA marking services, such as gunsmiths, because this rule would no longer require NFA makers who modify existing

firearms to add maker markings, which they usually do by hiring a gunsmith.

Therefore, ATF performed an initial regulatory flexibility analysis of the indirect impacts that small gunsmith businesses and other entities might incur due to this proposed rule, if finalized as proposed. Based on the information from this analysis, ATF found —

- Direct costs and savings: there are no direct costs or savings to small businesses or entities. Direct costs and savings from this proposed rule would apply only to individuals.
- Indirect costs: an unknown number of FFLs who provide NFA marking services. This proposed rule would indirectly cause an unknown reduction in revenue for an unknown number of businesses due to individuals no longer performing NFA markings on aftermarket GCA firearms.

Initial Regulatory Flexibility Analysis (“IRFA”)

The RFA establishes “as a principle of regulatory issuance that agencies shall endeavor, consistent with the objectives of the rule and of applicable statutes, to fit regulatory and informational requirements to the scale of the businesses, organizations, and governmental jurisdictions subject to regulation. To achieve this principle, agencies are required to solicit and consider flexible regulatory proposals and to explain the rationale for their actions to ensure that such proposals are given serious consideration.” Pub. L. 96–354, section 2(b), 94 Stat. 1164 (1980).

Under the RFA, the agency is required to consider whether the proposed rule would have a significant economic impact on a substantial number of small entities. Agencies must perform a review to determine whether the proposed rule would have such an impact. If the agency determines that it would, the agency must prepare an IRFA (or a regulatory flexibility analysis for a final rule) as described in the RFA.

ATF determined that the proposed rule may affect a subset of small businesses that operate in the firearms business (see item 3 below). Based on the requirements above, ATF prepared the following IRFA assessing the proposed rule’s impact on small entities.

1. Describing the reasons why the agency is considering taking action

This proposed rule would reduce burdens and costs to individuals because it would no longer require persons who make NFA firearms by modifying existing GCA firearms to add their own markings alongside existing manufacturer and importer markings on those firearms. The existing requirement makes it confusing as to which number is the correct serial number, presents difficulties due to the limited space on the frame or receiver, and costs time and money because makers generally must hire marking services from gunsmiths.

2. Succinctly stating the objectives of, and legal basis for, the proposed rule

The objective of this proposed rulemaking is to reduce the regulatory burden on those who make NFA firearms. The NFA requires markings on the firearm, and the markings are critical for tracing guns used in crimes, but the statutory requirements would still be met by allowing persons who make NFA firearms by altering an existing firearm to adopt the original manufacturer or importer markings because tracing can still easily be accomplished using those numbers. Therefore, ATF would no longer require persons who make NFA firearms by altering an existing firearm to add their own markings to the firearm. However, other NFA makers who make their NFA firearms from scratch would still be required to add markings to their firearms.

3. Describing and, where feasible, estimating the number of small entities to which the proposed rule would apply

The proposed rule directly affects individuals, not small entities, so there would be no direct impact to small entities from this rule. However, it is possible that there may be indirect costs to gunsmiths who provide NFA marking services to persons who make NFA firearms by modifying an existing GCA firearm. According to ATF's Federal Firearms Licensing Center, there are approximately 45,000 Type 1 (dealers) FFLs, of which an unknown subset may be providing aftermarket NFA firearm marking services. These gunsmiths would continue other gunsmithing business activities they provide, such as

repairing firearms, marking firearms for manufacturers and other NFA firearm makers, and other kinds of work on other firearms. According to ATF subject matter experts, marking NFA firearms made from GCA firearms represents a small portion of their business.

4. Describing the proposed rule’s projected reporting, record-keeping, and other compliance requirements, including an estimate of the classes of small entities which would be subject to the requirement and the type of professional skills necessary to prepare the report or record

There are no additional requirements or costs being imposed by this proposed rule. This rule would remove costs and requirements to the public.

5. Identifying, to the extent practicable, all relevant federal rules which might duplicate, overlap, or conflict with the proposed rule

This proposed rule would not duplicate, overlap, or conflict with other federal rules.

6. Describing any significant alternatives to the proposed rule which accomplish the stated objectives of applicable statutes and which minimize any significant economic impact the proposed rule might have on small entities

ATF has considered the alternative of maintaining the status quo with respect to NFA maker marks even when the person makes an NFA firearm from an existing GCA firearm. Maintaining the status quo would alleviate the indirect costs to companies that facilitate NFA marking services. However, ATF has determined that the direct, economic benefits to the public would outweigh the indirect costs to a few businesses incurred from the proposed rule as this proposed rule would only apply to aftermarket GCA firearms being converted into NFA weapons and not NFA weapons in general. According to ATF subject matter experts, such converted firearms represent a small portion of gunsmith business activities, and ATF estimates that the impact would be low.

ATF has also considered eliminating the existing marking requirements for NFA firearms that are made from scratch rather than made by converting a GCA firearm into one

subject to the NFA. ATF rejected this alternative because such NFA firearms made from scratch do not already have markings on them. This would not only violate the NFA, but it also would make it impossible to trace such firearms if used in crimes.

ATF also considered issuing guidance instead of a rule, but because the existing requirements are in a regulation, guidance would not be able to change the regulatory requirements. In addition, for purposes of this IRFA, it would still result in the same indirect impact on gunsmiths who provide NFA markings services.

G. Small Business Regulatory Enforcement Fairness Act of 1996

This proposed rule might have an indirect economic impact on a small subset of FFLs that serialize aftermarket GCA weapons made into NFA weapons. Because this proposed rule would not impose additional compliance activities (it reduces compliance activities), ATF does not anticipate imposing any enforcement activities against any small entity affected by this proposed rulemaking.

H. Unfunded Mandates Reform Act of 1995

This proposed rule does not include a federal mandate that might result in the expenditure by state, local, and tribal governments, in the aggregate, or by the private sector, of \$100 million or more in any one year, and it will not significantly or uniquely affect small governments. Therefore, ATF has determined that no actions are necessary under the provisions of the Unfunded Mandates Reform Act of 1995.

I. Paperwork Reduction Act of 1995

Under the Paperwork Reduction Act of 1995 (“PRA”), 44 U.S.C. 3501–3521, agencies are required to submit to OMB, for review and approval, any information collection requirements created by a rule or any impacts it has on existing information collections. An information collection includes any reporting, record-keeping, monitoring, posting, labeling, or other similar actions an agency requires of the public. *See* 5 CFR 1320.3(c). This proposed rule involves one existing information collection under the PRA. That information collection

is OMB control number 1140-0011, Application to Make and Register NFA Firearm, which includes ATF Form 5320.1 (“Form 1”). Although this rule is associated with information being collected under this existing ICR, the proposed changes would not add or change the burden imposed on the respondent beyond existing, OMB-approved requirements.

J. Congressional Review Act

This proposed rule would not be a major rule as defined by the Congressional Review Act, 5 U.S.C. 804.

IV. Public Participation

A. Comments sought

ATF requests comments on the proposed rule from all interested persons. ATF specifically requests comments on the clarity of this proposed rule and how it may be made easier to understand. In addition, ATF requests comments on the costs or benefits of the proposed rule and on the appropriate methodology and data for calculating those costs and benefits.

All comments must reference this document’s RIN 1140-AA70 and, if handwritten, must be legible. If submitting by mail, you must also include your complete first and last name and contact information. If submitting a comment through the federal e-rulemaking portal, as described in section IV.C of this preamble, you should carefully review and follow the website’s instructions on submitting comments. Whether you submit comments online or by mail, ATF will post them online. If submitting online as an individual, any information you provide in the online fields for city, state, zip code, and phone will not be publicly viewable when ATF publishes the comment on <https://www.regulations.gov>. However, if you include such personally identifiable information (“PII”) in the body of your online comment, it may be posted and viewable online. Similarly, if you submit a written comment with PII in the body of the comment, it may be posted and viewable online. Therefore, all commenters should review section IV.B of this preamble, “Confidentiality,” regarding how to submit PII

if you do not want it published online. ATF may not consider, or respond to, comments that do not meet these requirements or comments containing excessive profanity. ATF will retain comments containing excessive profanity as part of this rulemaking's administrative record, but will not publish such documents on <https://www.regulations.gov>. ATF will treat all comments as originals and will not acknowledge receipt of comments. In addition, if ATF cannot read your comment due to handwriting or technical difficulties and cannot contact you for clarification, ATF may not be able to consider your comment.

ATF will carefully consider all comments, as appropriate, received on or before the closing date.

B. Confidentiality

ATF will make all comments meeting the requirements of this section, whether submitted electronically or on paper, and except as provided below, available for public viewing on the internet through the federal e-rulemaking portal, and subject to the Freedom of Information Act (5 U.S.C. 552). Commenters who submit by mail and who do not want their name or other PII posted on the internet should submit their comments with a separate cover sheet containing their PII. The separate cover sheet should be marked with "CUI/PRVCY" at the top to identify it as protected PII under the Privacy Act. Both the cover sheet and comment must reference this RIN 1140-AA70. For comments submitted by mail, information contained on the cover sheet will not appear when posted on the internet but any PII that appears within the body of a comment will not be redacted by ATF and may appear on the internet. Similarly, commenters who submit through the federal e-rulemaking portal and who do not want any of their PII posted on the internet should omit such PII from the body of their comment and any uploaded attachments. However, PII entered into the online fields designated for name, email, and other contact information will not be posted or viewable online.

A commenter may submit to ATF information identified as proprietary or

confidential business information by mail. To request that ATF handle this information as controlled unclassified information (“CUI”), the commenter must place any portion of a comment that is proprietary or confidential business information under law or regulation on pages separate from the balance of the comment, with each page prominently marked “CUI/PROPIN” at the top of the page.

ATF will not make proprietary or confidential business information submitted in compliance with these instructions available when disclosing the comments that it receives, but will disclose that the commenter provided proprietary or confidential business information that ATF is holding in a separate file to which the public does not have access. If ATF receives a request to examine or copy this information, it will treat it as any other request under the Freedom of Information Act (5 U.S.C. 552). In addition, ATF will disclose such proprietary or confidential business information to the extent required by other legal process.

C. Submitting comments

Submit comments using either of the two methods described below (but do not submit the same comment multiple times or by more than one method). Hand-delivered comments will not be accepted.

- *Federal e-rulemaking portal:* ATF recommends that you submit your comments to ATF via the federal e-rulemaking portal at <https://www.regulations.gov> and follow the instructions. Comments will be posted within a few days of being submitted. However, if large volumes of comments are being processed simultaneously, your comment may not be viewable for up to several weeks. Please keep the comment tracking number that is provided after you have successfully uploaded your comment.
- *Mail:* Send written comments to the address listed in the ADDRESSES section of this document. Written comments must appear in minimum 12-point font size, include the commenter’s first and last name and full mailing address, and may be of any length. See also

section IV.B of this preamble, “Confidentiality.”

Disclosure

Copies of this proposed rule and the comments received in response to it are available through the federal e-rulemaking portal, at <https://www.regulations.gov> (search for RIN 1140-AA70).

List of subjects in 27 CFR part 479

Administrative practice and procedure, Arms and munitions, Exports, Imports, Military personnel, Penalties, Reporting and record-keeping requirements, Seizures and forfeitures, Taxes, Transportation.

For the reasons discussed in the preamble, ATF proposes to amend 27 CFR part 479 as follows:

PART 479—MACHINE GUNS, DESTRUCTIVE DEVICES, AND CERTAIN OTHER FIREARMS

1. The authority citation for 27 CFR part 479 continues to read as follows:

Authority: 26 U.S.C. 5801–5812; 26 U.S.C. 7801; 26 U.S.C. 7805.

2. Amend § 479.102 by:

- a. Revising the section heading and the paragraph heading for paragraph (b)(3); and
- b. Adding paragraph (b)(3)(iv).

The revisions and addition read as follows:

§ 479.102 Identifying/markings firearms.

* * * * *

(b) * * *

(3) *Adopting identifying markings.* * * *

(iv) *Makers.* Makers that remanufacture or alter an existing firearm may adopt the serial number or other identifying markings previously placed on the firearm if the markings otherwise meet the requirements of this section.

* * * * *

Robert Cekada,

Director.

[FR Doc. 2026-08915 Filed: 5/5/2026 8:45 am; Publication Date: 5/6/2026]