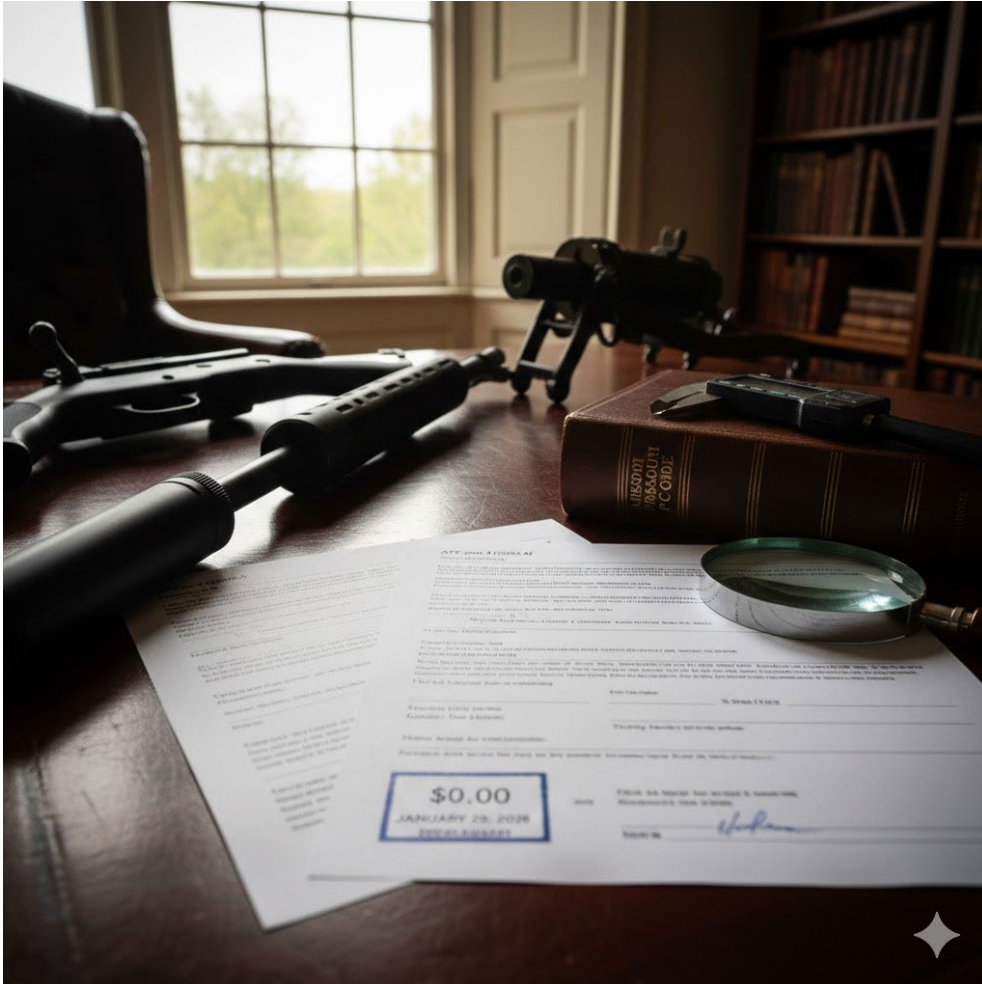


# Missouri NFA Firearm Estate Compliance Toolkit



## A Comprehensive Protocol for Executors, Trustees & Attorneys

This toolkit provides the standardized legal and logistical frameworks required to secure, document, and legally transfer regulated National Firearms Act (NFA) assets discovered within a Missouri estate.

## The Fiduciary's Burden

When an estate contains suppressors, short-barreled rifles, or machine guns, the executor is managing high-risk federal assets. Under **26 U.S.C. § 5861(d)**, possession of an unregistered NFA firearm is a federal crime punishable by up to 10 years in prison.

**2026 Updated Guidance:** Includes current **\$0 NFA Tax Stamp** protocols and **RSMo** statutory citations for Missouri probate and trust administration.

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### 1. The 48-Hour Secure & Inventory Checklist

Before moving or transferring any firearm discovered in an estate, complete these critical steps to mitigate federal and state liability:

- **[ ] Identify "Stamp-Required" Items:** Catalog all suppressors, machine guns, short-barreled rifles (SBRs), and short-barreled shotguns (SBSs).
  - **[ ] Locate Original Paperwork:** Search for the original **ATF Form 1, 4, or 5** tax stamps. If documentation is missing, a formal written inquiry to the ATF NFA Branch is required immediately.
  - **[ ] Secure Physical Possession:** Ensure that no "prohibited person" (e.g., individuals with felony convictions or certain drug users) has access to the keys, safe codes, or storage area where these items are located.
  - **[ ] Maintain Location Integrity: Do not move NFA items across state lines.** Transporting these assets without an approved **ATF Form 5320.20** is a federal felony.
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### 2. Visual Identification Guide for Non-Experts

Designed to help fiduciaries distinguish regulated NFA assets from standard firearms.

- **Suppressors (Silencers):** Typically appear as black metal tubes attached to the muzzle; these are always regulated firearms themselves.
- **Short-Barreled Rifles (SBR):** Any rifle with a barrel length under 16 inches. Tip: If the barrel is shorter than a standard 12-inch ruler, it likely requires an NFA stamp.
- **Machine Guns:** Look for "Auto" markings or a third position on the fire-selector switch. Note: The receiver alone is considered the firearm under the NFA.

- Any Other Weapon (AOW): Includes disguised devices such as pen guns, cane guns, or pistols with a second vertical handgrip.

### 3. The "Qualified Appraiser" Identification Guide

- **USPAP Standards:** Ensure your appraiser follows the **Uniform Standards of Professional Appraisal Practice for IRS and probate defensibility.**
- **Federal Licensing:** Does the appraiser hold a current **Federal Firearms License (FFL)**? Without this, they cannot legally take possession of estate assets for off-site evaluation.
- **Special Occupational Taxpayer (SOT) Status:** For estates with suppressors or machine guns, an SOT is mandatory to handle and secure the items without creating federal possession violations.
- **Professional Credentials:** Look for certifications from recognized bodies such as the **Certified Appraisers Guild of America (CAGA)** or the **AGI Certified Firearms Appraiser** program.

### 4. Estate Inventory Template (Standardized)

Use the following format to establish a formal chain of custody for probate court or trust records.

Serial Number	Make/Model	NFA Type	Stamp Found?	Appraisal (FMV)
<i>Example: 12345</i>	<i>SilencerCo Omega</i>	<i>Suppressor</i>	<i>Yes (Form 4)</i>	<i>\$850.00</i>

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## 5. The Firearm Owner's "Legacy Letter" Template

**To the Firearm Owner:** Don't leave your family guessing. Use this template to document the "Digital and Physical Map" of your collection. Store this with your Will or Trust, but **never inside a safe** that the executor cannot access.

Proactive planning instructions to supplement a Will or Trust.

- **Location of Assets:** Document precisely where the collection is stored (e.g., "Main Vault," "Off-site Safety Box").
- **Access Credentials:** Note the location of safe keys and combinations separately from the Will.
- **Original Records:** Identify where original NFA Tax Stamps and purchase receipts are filed.
- **Trust Administration:** If assets are held in a Trust, identify the Successor Trustee authorized under RSMo § 456.4-401.

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## 6. Letter to Counsel: Formal Engagement of MDRF

This template is provided to executors and fiduciaries to justify the hiring of a **Special Occupational Taxpayer (SOT)** to the probate court, ensuring that technical and legal liability is outsourced to a licensed professional.

To [Attorney Name],

I have formally engaged **MDRF Enterprises LLC (FFL/SOT)** to handle the professional inventory, appraisal, and secure storage of the estate's Title II (NFA) assets. This engagement ensures the estate maintains strict compliance with **26 U.S.C. Chapter 53** and eliminates potential criminal liability for the executor regarding the unauthorized possession or improper transfer of regulated firearms.

Signed,

[Executor/Trustee Name]

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## 7. Strategic Statutory References

- **National Firearms Act (1934):** 26 U.S.C. Chapter 53
  - **Missouri Probate Code:** RSMo Chapter 473
  - **Missouri Uniform Trust Code:** RSMo Chapter 456
  - **Missouri Weapons Offenses:** RSMo Chapter 571
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## Final Compliance Word from MDRF

*"In my experience, NFA items are either an estate's greatest asset or its greatest liability. I believe in documentation that is so crisp, it's boring. That's how we protect the legacy."—*

**Drew McDermott,**

**MDRF Enterprises LLC**



MDRF Enterprises