OMB No. 1140-0104 (10/31/2026)

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

Application for Alternate Means of Identification of Firearm(s) (Marking Variance)

Purpose	For ATF Use Only
Licensed manufacturers and importers are required to mark firearms manufactured or imported with specific identifying information. This information is set forth in 18 U. S.C. 923(i); 26 U.S.C. 5842; 27 CFR 478.92 and 479.102. However, ATF may authorize other means of identification *("marking variance")* upon receipt of a letter application from a licensed manufacturer or importer showing that such other identification is reasonable and will not hinder the effective adminstration of the law. This form will satisfy the requirements of a letter application.	Date Received: Marking Variance Number:

Section I - Manufacturer/Importer Marking the Firearm

(This information must be the same as printed on the Federal firearms license for Items 1-6.)

1. Federal Firearms Licensee Number *(Complete 15-digit Number)* 156023109E13948	2. Expiration Date *(MM/DD/YYYY)* 05/01/2029
3. Name of Licensee WMSR, LLC	4. Trade Name, *if any* ZroDelta
5. Premises Address *(Number, Street, City, State, Zip Code)* 100 Beiersdorf Drive Rutherford College, NC 28671 United States	6. Mailing Address *(If different from address in Item 5)*
7. Name of Responsible Person *(Last, First, Middle)* Caldwell, Samuel Morris	8. Title of Responsible Person Compliance Director
9. Business Phone Number 828-979-2407	10. E-Mail Address scaldwell@zrodelta.com

Section II - Manufacturer/Importer Identified on the Firearm

(This information must be the same as printed on the Federal firearms license for Items 11-16.)

11. Federal Firearms Licensee Number *(Complete 15-digit Number)*	12. Expiration Date *(MM/DD/YYYY)*
13. Name of Licensee	14. Trade Name, *if any*
15. Premises Address *(Number, Street, City, State, ZIP Code)*	16. Mailing Address *(If different from address in Item 15)*
17. Name of Responsible Person *(Last, First, Middle)*	18. Title of Responsible Person
19. Business Phone Number	20. E-Mail Address

Section III - Manufacturing/Importation Process

(If additional space is necessary, provide this information on a separate sheet.)

21. Describe the manufacturing/importation process to be completed by each licensee listed on this application, to include the shipment or transportation of firearm(s).

ZRODelta, Rutherford College, NC, will manufacture and mark AR-15 style lower receivers as described in Section IV for manufacturer listed in Section n.

Firearms may be sent to other qualified manufacturers for further manufacturing processes or directly to the FFL in Section II

ZRODelta, Rutherford College, NC, will then ship the AR-1.5 style lowers receivers via common or contract carrier to the manufacturer listed in Section 11 for final assembly or hold the AR-15 style lower receivers for local pickup by Section II licensee.

Section IV - Firearm Information

(if additional space is necessary, provide this information on a separate sheet)

22. Name or Recognized Abbreviation	23. Model *(if designated)*	24. Caliber*(s)* or Gauge*(s) (if known)*	25. City	26. State	27. Type	28. Serial Number Range*(s)*

Section V - Attachment Checklist

(Check and include all that apply)

☐ 29. Copy of previously approved marking variance.

☐ 30. Power of Attorney, if applicant is not an employee of the manufacturer(s) or importer(s) identified on this application.

☐ 31. Copy of Special *(Occupational)* Tax Stamp for each manufacturer or importer of NFA weapons.

☐ 32. Contract/letter from a government agency indicating a need for machineguns. *(See Instructions for additional information.)*

Section VI - Applicant Certification

Under penalties provided by law, I declare and certify that I am authorized to submit this application, and my responses and attachments hereto are, to the best of my knowledge and belief, true, correct, and complete. I also certify that I will comply with all conditions as set forth within this application:

Responsible Person as listed in Section I, Item 7

33. Name *(Printed)*	34. Signature	35. Date
Caldwell, Samuel Morris		

Responsible Person as listed in Section II, Item 17

36. Name *(Printed)*	37. Signature	38. Date

Section VII - For ATF Use Only

(Please make no entries in this section)

39. This Application Has Been Examined and is- *(See explanation of categories provided in the Instructions)*

☐ Approved With Conditions *(See standard and any additional conditions)*

☐ Denied

☐ Withdrawn by Applicant Without Action

☐ Returned Without Action

☐ No Variance Required

40. **Additional Conditions or Comments:**

41. Signature of Authorized ATF Official	42. Printed Name and Title of Authorized ATF Official	43. Date

Standard Conditions of Approval

If approved, this variance-

(1) applies only to the licensees and firearms as stated on the application. Any deviations or amendments will necessitate a new variance approval;
(2) must be retained <u>permanently</u> with each licensee's records of manufacture, importation, or other acquisition;
(3) must be available for examination by any ATF officer, as required by 27 CFR 478.22(c);
(4) requires each licensee to reference this document for all ATF trace requests;
(5) requires that the serial number and other identifying markings be conspicuously placed on the frame or receiver as provided by 27 CFR 478.92(a)(1)(i) and 27 CFR 479.102(a)(1), and the serial number must be comprised of only Roman letters and Arabic numerals, or solely Arabic numerals, and can include a hyphen;
(6) requires that serial numbers not duplicate serial numbers appearing on any other firearm(s) produced for or by the manufacturer or importer stated in this application, at any location;
(7) requires that the name of the foreign manufacturer and country in which the firearm was manufactured be marked on the imported firearms;
(8) does not relieve any applicant of any other requirements under Federal, State, or local law;
(9) may be withdrawn at any time should ATF determine that any applicant has failed to abide by the conditions set forth in this approval, or this approval results in an increase in cost to the Government; and
(10) may be revised or withdrawn if a statutory change occurs or administrative difficulties arise.

Instructions

General Information

An application for a marking variance must be submitted and approved **prior** to manufacturing or importing firearms. The requirement of 27 CFR 478.92 and 479.102 are imposed at the time of manufacture or import. ATF **cannot** retroactively approve a marking variance. Licensed manufacturers and importers may contact ATF for further guidance.

Subsequent manufacturing processes performed beyond the initial manufacture or importation and marking of a firearm are subject to the notification requirements contained in ATF Ruling 2009-5, which, in pertinent part, requires that each licensed manufacturer desiring not to mark firearms *("non-marking variance")* submit to ATF the information required by the ruling. See ATF Ruling 2009-5 for additional information.

Certain manufacturing processes performed by licensed dealer-gunsmiths fall under the purview of ATF Ruling 2010-10. See ATF Ruling 2010-10 for additional information.

A marking variance does not exempt an applicant from the registration, transfer, taxation and other requirements imposed on firearms subject to the National Firearms Act *(NFA)*. Please contact the NFA Branch at (304) 616-4500 for further guidance.

Section I and II

Items 1-6 and 11-16: The information provided in these sections **must** be the same as printed on the Federal firearms license *(FFL)* for the manufacturer or importer marking the firearm *(Section I)* and for the manufacturer or importer identified on the firearm *(Section II)*.

Items 7-10 and 17-20: Provide the contact information of the responsible persons authorized to submit the application on behalf of the businesses.

A "Responsible Person" is an individual who has the power to direct the applicant's management and policies pertaining to firearms. If an individual submitting the application on behalf of the licensee is not a responsible person on the FFL, the applicant must submit a Power of Attorney granting this person authority to submit and/or sign this application. If a licensee wishes to add a responsible person to its license, contact the FFLC at (866) 662-2750 for further assistance.

Section III

Item 21: Describe the manufacturing/importation process to be completed by each licensee listed on this application and identify where those firearms, to include frames or receivers, are shipped and/or transferred.

Example: Manufacturer A in Dallas, TX, manufactures rifle receivers for Manufacturer B in Denver, CO. Manufacturer A marks the rifle receiver with Manufacturer B's required markings and then returns the firearm back to Manufacturer B for packaging and sale.

Section IV

Item 22-26: All firearms must be marked in accordance with 27 CFR 478.92 and 479.102. Specifically, licensed manufacturers and importers must legibly identify each firearm manufactured or imported as follows:

- Name or Recognized Abbreviation;
- Model *(if designated)*;
- Caliber or Gauge *(if known - see below instruction)*; and
- City and State *(or recognized abbreviation)* of the manufacturer or importer identified on the firearm

State the name of the manufacturer or importer, or recognized abbreviation, to be marked on the specific model of firearm. The name must be exactly how it appears on the Federal firearms license or listed with the Federal Firearms Licensing Center *(FFLC)*. If the licensee identified on the firearm wishes to use an abbreviated business or a trade name, the licensee must notify the FFLC prior to submitting this application. Contact the FFLC at (866) 662-2750 for further assistance.

A firearm frame or receiver that is not a component part of a complete weapon at the time it is sold, shipped, or otherwise disposed of, must be marked with all of the required markings provided by 27 CFR 478.92(a)(2) and 479.102(e). However, the model designation and caliber or gauge may be omitted if that information is unknown at the time the frame or receiver is marked. If the caliber or gauge is not identified or designated on the firearm, the manufacturer or importer must conspicuously mark the frame, receiver, barrel, or pistol slide *(if applicable)* with the actual caliber/gauge once the caliber or gauge is known.

Items 27: Types of firearms include: pistol, revolver, rifle, shotgun, receiver, frame, and other firearms that are not handguns or long guns *(rifles or shotguns)*, such as firearms having a pistol grip that expel a shotgun shell, or National Firearms Act *(NFA)* firearms, 26 U.S.C. 5845 *(e.g., short-barreled rifle/shotgun, silencer, machinegun and "any other weapon").*

Item 28: Identify the unique serial number scheme that will be used on the firearm*(s)*. Serial numbers must not duplicate serial numbers appearing on any other firearms produced for or by the manufacturer or importer stated in this application, at any location. It is permissible to have an open-ended serial number range as long as the alphanumeric sequencing does not change.

Section V

This section includes additional documents that may be required to process your application. Check and include all that apply.

Item 32: Machineguns made, manufactured, or imported after May 19, 1986 may only be transferred "to or by" the government. See 18 U.S.C. 922(o). As with sales samples however, those licensees authorized as agents for the government may receive machineguns from or transfer machineguns to another Federal firearms licensee for present or further sale or distribution to the government.

Manufacturers may demonstrate that they are acting as an agent of a government agency if the manufacturer has a government contract naming the manufacturer as the vendor for a particular type of machinegun. If the manufacturer will be contracting out any part of the manufacture of the machineguns, the contract must specifically authorize that a subcontractor may receive and possess the machineguns for this purpose.

A letter from a government agency expressing a future need for the machineguns will also suffice as evidence that a particular manufacturer is acting as an agent of the government for purposes of 18 U.S.C. 922(o). The letter must be on official government letterhead signed and dated by an authorized government official with his or her title and position. The official request must include the following three(3) statements to document government approva1:

1. The firearms to be transferred are machineguns as defined by Federal law (i.e., the Gun Control Act (GCA) and/or NFA).
2. The machineguns to be transferred are particularly suitable for official use by the requesting Federal, State, or local government agency; and
3. The Federal, State, or local government agency requests and authorizes the manufacturer to transfer the machineguns to and/or from other licensed manufacturers for further manufacturing or stockpiling, as the case may be, for that agency.

A manufacturer wishing to transfer machineguns under government authority must attach the specific government contract or official written request to the transfer application submitted to the NFA Branch and receive ATF approval before making the transfer. Moreover, to ensure that the transfer of any machineguns included in your proposed marking variance request is in compliance with the law, ATF must receive this same information prior to approving the request.

Section VI

Items 33-38: A "Responsible Person" for both licensees must sign and date the application prior to submission; however, either licensee may submit upon completion. See instructions for Section I and II with regard to responsible persons. Electronic signatures are permissible so long as they are true and accurate.

Section VII

The Director will approve the application or advise the applicant(s) of the reason for the denial. In some cases, it may be necessary to request additional information. Electronic signatures are permissible so long as they are true and accurate.

Item 39: Explanation of Categories-

Approved with Conditions - Based upon our consideration of the information that you have submitted, ATF finds that your request is reasonable and will not likely hinder the effective administration of the law and implementing regulations set forth in 27 CFR 478 and/or 479, subject to the standard conditions and any additional conditions set forth in Item 40.

Denied - Based upon ATF's consideration of the information that you submitted, ATF finds that your request is unreasonable and/or will hinder the effective administration of the law and implementing regulations as set forth in 27 CFR 478 and/or 479.

Withdrawn by Applicant Without Action - The applicant has voluntarily withdrawn its application and no further action was taken by ATF.

Returned Without Action - The application was returned by ATF to the applicant(s) due to insufficient information or other deficiency with regard to the application.

No Variance Required - The applicant(s) were not required to submit this application for the business process described.

Submission

The application should be submitted approximately 90 days prior to the intended manufacture. The application may be submitted electronically (preferred method) to marking_variances@atf.gov or by fax at (304) 616-4301. The application may also be mailed to:

Bureau of Alcohol, Tobacco, Firearms and Explosives
244 Needy Road
Suite 1600
Martinsburg, WV 25405
Attention: Firearms Technology Industry Services Branch

Any questions concerning the application should be referred to the Firearms Technology Industry Services Branch at the above e-mail address, mailing address, or by telephone (304) 616-4300.

Forms

Additional Forms are available on the ATF website at:
www.atf.gov/forms/firearms/index.html.

You may also order the forms from the ATF Distribution Center at www.atf.gov/content/distribution-center-order-form or by telephone (202) 648-6420.

Privacy Act Information

The following information is provided pursuant to Section 3 of the Privacy Act of 1974 (5 U.S.C. 552a(e)(3)).

1. **Authority**. Solicitation of this information is authorized pursuant to the Gun Control Act of 1968, as amended, 18 U.S.C. 923(i) and 926(a), the National Firearms Act, 26 U.S.C. 5842, and their implementing regulations, 27 CFR 478.92(a)(4)(i) and 479.102(c). Disclosure of this information is mandatory if the applicant wishes to obtain an alternate means of identification (marking variance).
2. **Purpose**. To determine the eligibility of a licensed manufacturer or importer to mark firearms with identifying information in a manner other than as prescribed by Federal regulations, 27 CFR 478.92 and/or 27 CFR 479.102, when applicable.
3. **Routine Uses**. The information will be used by ATF to make determinations set forth in paragraph 2. In addition, information may be disclosed to other Federal, State, foreign and local law enforcement and regulatory agency pesonnel to verify information on the application and to aid in the performance of their duties with respect to the enforcement and regulation of firearms and/or ammunition where such disclosure is not prohibited by law. The information may further be disclosed to the Justice Department if it appears that the furnishing of false information may constitute a violation of Federal law. Finally, the information may be disclosed to members of the public in order to verify the information on the application when such disclosure is not prohibited by law.
4. **Effects**. Failure to supply complete information will delay or prevent processing, and may result in application denial or return of the application without action.

Paperwork Reduction Act Notice

This application is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information collection is to allow ATF to determine if the information supplied on the application and attachments qualify a licensed manufacturer or importer to receive a marking variance from the firearm identification provisions of 27 CFR 478.92 and/or 479.102 when applicable.

The estimated average burden associated with this collection of information is 30 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to the Report Management Officer, Information Technology Coordination Staff, Bureau of Alcohol, Tobacco, Firearms and Explosives, 99 New York Avenue NE, Washington, DC. 20226.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. Confidentiality is not assured.