

**DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
ABSTRACT AND STATEMENT**

NOT IN SUIT

For briefing offers in compromise of liabilities and/or violations incurred under sections 4181 and 4182 and Chapters 51 and 52 of the Internal Revenue Code and/or liabilities and/or violations incurred under the Federal Alcohol Administration Act.

1. OFFER SUBMITTED BY (Name and address) Diamondback Firearms LLC 4135 Pine Tree Place Cocoa, Florida 32926	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$1,600,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 2,507,542.21	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:
 The proponent failed to pay tax on all firearms sold, in violation of Title 27 C.F.R. § 53.61 and Title 26 U.S.C. § 4181.

BUSINESS IN WHICH ENGAGED:
 The proponent is a firearms manufacturer.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 The violations occurred from July 1, 2013 through June 30, 2015, at the proponent's premises located at 4135 Pine Tree Place, Cocoa, Florida 32926.

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer in the amount of \$1,600,000.00, in compromise of the above alleged violations incurred under the Internal Revenue Code, and has submitted said amount in full to TTB via electronic funds transfer.

RECOMMENDATIONS:
 The Director, National Revenue Center, recommends acceptance of the offer. In view of the doubt as to the collectibility of the entire assessed but unpaid amount, acceptance of this offer, as submitted, is warranted.

9. I have considered the proposition to compromise the liability as charged herein, and, for the reasons embodied in the above abstract and statement, am of the opinion that it will be for the best interest of the United States to ACCEPT REJECT the terms proposed.

10. SIGNATURE AND TITLE [REDACTED]	11. DATE 10/13/15
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