

**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) Liberty Ammunition Inc. 2083 58th Avenue CIR E Suite B Bradenton, FL 34202	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$15,367.08
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 153,670.78	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent allegedly incurred the following violations:

Failure to pay Firearms and Ammunition Excise Tax in violation of 26 USC4181,6651(a)(1) and (a)(2), and 27CFR53.61.

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

DATE OR PERIOD AND LOCATION VIOLATIONS:

The violations occurred from October 1, 2016 through June 30, 2018 at the proponent's premise located at 2083 58th Avenue CIR E Suite B, Bradenton, Fl 34203

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$15,367.08 in compromise of the above violations incurred under the Internal Revenue Code and related regulations.

RECOMMENDATION:
The Director, National Revenue Center recommends approval of the offer. In view of potential litigation hazards, acceptance of the Offer in Compromise, 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] Deputy Asst. Administrator Field Operations	11. DATE November 5, 2018
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