

**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) Tracking Point Inc. 3813 Helios Way Bldg B Suite 290 Pflugerville, TX 78660	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$506,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 941,094.64	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
 VIOLATIONS: The proponent failed to pay federal excise tax on all firearms sold, in violation of 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 alleged violations occurred from January 1, 2013 to December 31, 2015 at the proponent's premises located at 3813 Helios Way, Suite 290, Pflugerville, TX 78660.

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$506,000.

RECOMMENDATION:
 The Director, National Revenue Center recommends acceptance of the offer. In view of potential Litigation hazards and doubt as to collectability, acceptance of this 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] Dep. Asst. Administrator Field Operations	11. DATE February 13, 2018
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