

**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) Excel Industries, Inc. 1601 Fremont Court Ontario, CA 91761	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$65,000
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 397,415.50	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
Excel Industries, Inc., (Proponent) failed to: (A) file returns and pay federal firearms and ammunition excise tax (FAET), for periods between 01/01/2012 and 12/31/2016, in violation of 26 U.S.C. § 4181 and 27 C.F.R. § 53.151; (B) timely file required quarterly returns, for periods between 01/01/2012 and 12/31/2016, in violation of 27 C.F.R. § 53.153(a), and; (C) failed to make required semi-monthly deposits, for periods between 01/01/2012 and 12/31/2016, in violation of 27 C.F.R. § 53.159.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred on or about 01/01/2012 through 12/31/2016 at Proponent's premise located at:
1601 Fremont Court
Ontario, CA 91761

AMOUNT AND TERMS OF OFFER:
Proponent has submitted an offer in compromise (OIC) in the amount of \$65,000. Proponent has submitted an initial payment, in the amount of \$500, with its offer and proposes to make thirty six monthly installments, in the amount of \$1,805.56, upon acceptance of the OIC.

RECOMMENDATION:
The Director, National Revenue Center, recommends acceptance of the offer based on doubt as to collectibility.

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 August 22 2019
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