

**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) OCCAM Defense Solutions 2182 Nursery St. Suite L. Moscow, ID 83843	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$428.12
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 6,263.06	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent failed to timely file and pay Federal Excise Tax under 26 U.S.C 6651 (a) (1) (2) and 26 U.S.C 6601.

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

DATE OR PERIOD AND LOCATION VIOLATIONS:
The violations occurred from October 1, 2019 through September 30, 2020 at the proponent's premise located at 2182 Nursery St. Suite L., Moscow, ID 83843

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$428.12 in compromise of the above violations incurred under the Internal Revenue Code and related regulations. The offer will be paid upon acceptance of the OIC.

RECOMMENDATION:
The Director, Tax Services Division, Office of Permitting and Taxation recommends acceptance of the offer. The taxpayer has sufficiently demonstrated doubt to collectibility of the amount due.

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] DAAPT, Business Operations	11. DATE 5/20/2021
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