

**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 Chapters 32,51,52,53,68, and/or 78 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) Import Sports, Inc. 1750 Brielle Avenue B-1 Wanamassa, New Jersey 07712	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$50,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 217,586.85	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE VIOLATIONS:
The government alleges that on or about the period beginning January 1, 2000 through June 30, 2007, the proponent failed to pay excise tax under 26 U.S.C. Section 4181 for the importation of firearms.

BUSINESS IN WHICH ENGAGED:
It has been determined that the business is engaged in the business of importing and selling firearms in the United States as that term is defined under 27 CFR Section 53.11 (definition of importer).

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
On or about January 1, 2000 thru June 30, 2007, in Wanamassa, New Jersey.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$50,000.00 in compromise of the above violations incurred under the Internal Revenue Code.

RECOMMENDATION:
The Director, National Revenue Center recommends acceptance of the offer. In view of potential litigation hazards, as outlined in the Offer-in-Compromise, 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] <i>Assistant Administrator (Field Operations)</i>	11. DATE 3/2/2009
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