

**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) F & F Equipment dba American Ammunition 3545 NW 71st Street Miami, FL 33147	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE National Revenue Center	3. AMOUNT OF OFFER \$300,000.00 plus interest
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 1,143,065.01	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

**8. CHARGE**

**VIOLATIONS:**  
Proponent failed to timely deposit, to timely file returns and to timely pay Federal Firearms and Ammunition Excise Tax as required by Title 26, United States Code, Section 4181 and Title 27, Code of Federal Regulations, Part 53.

**BUSINESS IN WHICH ENGAGED:**  
The proponent is a duly qualified manufacturer of ammunition for firearms other than ammunition for destructive devices or armor piercing ammunition and importer of ammunition for firearms other than destructive devices or ammunition other than armor piercing ammunition.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**  
From tax period ending December 31, 1997 through tax period ending September 30, 2005, at the proponent's premises located at 3545 NW 71st Street, Miami, FL 33147.

**AMOUNT AND TERMS OF OFFER:**  
The proponent has submitted an offer of \$300,000.00 plus interest in the amount of \$3,470.32 in compromise of the above violations incurred under the Internal Revenue Code.

**RECOMMENDATIONS:**  
The Director, National Revenue Center recommends acceptance of the offer. In view of doubt as to liability and doubt 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] Deputy Assistant Administrator	11. DATE 7/19/07
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