

**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) MOA Rifles, LLC 2606 SW 4TH ST STE B Redmond, OR 97756	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$100,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER NA	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 752,111.56	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
Between January 1, 2014 and December 31, 2019, MOA Rifles, LLC (Proponent) failed to file returns and/or pay excise tax in violation of 26 U.S.C. § 4181, and 27 C.F.R. §§ 53.61, 53.151, and 53.153.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred on or between January 1, 2014 and December 31, 2019, at Proponent's premises located at:
2606 SW 4TH ST STE B
Redmond, OR 97756

AMOUNT AND TERMS OF OFFER:
Proponent has submitted an offer in compromise (OIC) in the amount of \$100,000. Proponent proposes to pay \$20,000 within 10 business days of the date of acceptance of its OIC, and the remainder \$80,000 within 180 days of the date of acceptance of its OIC.

RECOMMENDATION:
The Director, Tax Services Division, Office of Permitting and Taxation, (Director) believes that doubt as to collectibility has been established based on supporting financial documentation submitted by Proponent. As such, the Director recommends acceptance of the OIC.

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] Digitally signed by [REDACTED] Deputy Asst. Administrator Field Operations Date: 2022.06.22 08:17:22 -04'00'	11. DATE June 22, 2022
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