

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)

Hornady Manufacturing Co.
3625 Old Potash Hwy.
Grand Island, NE 68803-4905

OFFER IN COMPROMISE

2. ORIGINATING OFFICE
TAD

3. AMOUNT OF OFFER
\$25,000.00

4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)
N/A

5. CASE NUMBER
N/A

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)
\$ 212,402.44

7. TAXPAYER IDENTIFICATION NUMBER
[REDACTED]

8. CHARGE

VIOLATIONS:

The proponent allegedly violated 27 CFR 53.159(e) for failure to make timely deposits of Firearms and Ammunition Excise Tax.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified Firearms and Ammunition Manufacturer.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

On or about July 1, 2006 through December 31, 2009, at the proponent's premises located at 3625 Old Potash Highway, Grand Island, Nebraska 68803-4905.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$25,000.00 in compromise of penalty liability it incurred under the Internal Revenue Code.

RECOMMENDATION:

The Director, National Revenue Center, recommends acceptance of the offer. In view of potential litigation hazards, and doubt as to liability, 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, I recommend that it will be for the best interest of the United States to ACCEPT REJECT the terms proposed.

11. DATE

Arthur Des Court Adm 40

5/4/11