

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) The Place to Shoot, Inc. 904 N. Hayden Meadows Drive Portland, Oregon 97217	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE National Revenue Center	3. AMOUNT OF OFFER \$47,485.86
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 126,324.58	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:
Proponent failed to pay Federal Firearms and Ammunition Excise Tax on reloaded used shells and cartridges that they sold to their customers 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 dealer in firearms and ammunition and operates a target shooting range.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
From April 1, 1991 to June 30, 1994, at the proponent's premises located at 904 N. Hayden Meadows Drive, Portland, OR 97217.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$47,485.86 in compromise of the above violation 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 as 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]
Dept. Asst. Administrator, Field Operations

11. DATE

5/31/07