

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) LWRC International, LLC 815 Chesapeake Drive Cambridge, Maryland 21613	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$1,000,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 1,623,029.68	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent allegedly (1) failed to file quarterly returns and associated deposits in violation of 27 C.F.R. 53.151 and 53.159; (2) failed to accurately calculate FAET to determine the taxable sale price of excise tax in violation of 27 C.F.R. 53.92(a) (1); (3) incorrectly classified all sales to Federal agencies as tax-exempt rather than only those agencies identified by regulations in violation of 27 C.F.R. 53.62 and 12 U.S.C. 531; and (4) failed to properly pay excise tax on firearms it used for business purposes in violation of 27 C.F.R. 53.111 and 53.111(a).

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified Firearms and Ammunition Manufacturer.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from July 1, 2008 to September 30, 2010 at the proponent's premises located at 815 Chesapeake Drive, Cambridge, Maryland 21613.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$1,000,000.00 in compromise of the above alleged violations incurred under the Internal Revenue Code.

RECOMMENDATIONS:
The Director, National Revenue Center, recommends acceptance of the offer. In view of potential litigation hazards, 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] [REDACTED] Deputy Assistant Administrator	11. DATE 3/18/14
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