

**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)  Kent-Gamebore Corporation 727 Hite Road, P.O. Box 849 Kearneysville, West Virginia 25430	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER 25,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 202,672.57	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

**VIOLATIONS:**

The proponent allegedly failed to timely file and timely deposit or pay Federal Firearms and Ammunition Excise Tax as required by Title 26 U.S.C. 6651 and 6656, and Title 27 C.F.R. 53.153 and 53.159.

**BUSINESS IN WHICH ENGAGED:**

The proponent is a duly qualified Firearms and Ammunition Manufacturer and Importer.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**

The alleged violations occurred from April 1, 2008 to December 31, 2010 at the proponent's premises located at 727 Hite Road, Kearneysville, West Virginia 25430.

**AMOUNT AND TERMS OF OFFER:**

The proponent has submitted an offer of \$25,000.00 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.

11. DATE

3/26/2012