

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
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) Paramount Distillers, Inc. 3116 Berea Road Cleveland, OH 44111	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE Midwest Field Office	3. AMOUNT OF OFFER \$35,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) DSP-OH-22	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
7. TAXPAYER IDENTIFICATION NUMBER 34-0449700		
8. CHARGE		

During the period August 18, 2001 through September 4, 2002, the proponent (1) received bulk spirits, then bottled and labeled the spirits as tequila when they were not entitled to the identity "tequila". The spirits were subsequently sold in interstate commerce, a violation of Title 27, United States Code, Section 205(e)(1), and Title 27, Code of Federal Regulations, Sections 5.22, 5.32(a)(2), 5.52 and 5.56; (2) improperly listed the spirits as tequila in the bulk gauge reports, a violation of Title 26, United States Code, Section 5207 and 27 CFR 19.768; (3) improperly listed the kind and age of the spirits in the dump batch records, a violation of 26 U.S.C. 5207 and 27 CFR 19.748(a)(3); (4) improperly listed the kind of spirits in the bottling and packaging records, a violation of 26 U.S.C. 5207 and 27 CFR 19.749(e); and (5) improperly mingled spirits that were less than 190 proof with spirits that were not of the same kind and with spirits that were not produced by the same proprietor in the same foreign country, a violation of 26 U.S.C. 5201 and 5214 and 27 CFR 19.346(b)(3)(i) and (ii).

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified distilled spirits plant.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The violations occurred during the period August 18, 2001 through September 4, 2002, at the proponent's premises located at 3116 Berea Road, Cleveland, Ohio.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$35,000.00 in compromise of the above civil violations incurred under the Federal Alcohol Administration Act and Internal Revenue Code.

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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

Deputy Assistant Administrator, Field Operations

11. DATE
June 27, 2005