

**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) Consolidated Rectifying, Inc. 2600 W. 35th Street Chicago, IL 60632	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE Midwest Field Office	3. AMOUNT OF OFFER \$40,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S) N/A
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	[REDACTED]	

8. CHARGE
VIOLATIONS:
During the period March, 2002 through December, 2002, the proponent allegedly removed, sold or distributed distilled spirits that were labeled as "tequila" when the spirits were not entitled to the statement of identity "tequila"; (2) bottled and removed product from the plant without having accurate label approval; (3) removed bulk spirits from the plant where bottled without the requisite certificates of age and origin; (4) misstated kind of spirits on dump/batch records; (5) misstated kind of spirits on the bottling and packing record; (6) overstated the amount of tequila received and bottled in the storage and processing report since the type of spirits bottled was not tequila and (7) removed bottled spirits under an improper brand name, violating 27 U.S.C. 205(e)(1) & (2), 27 CFR 5.31, 27 CFR 5.55, 27 CFR 5.56, 26 U.S.C. 5207, 27 CFR 19.768, 27 CFR 19.748(a)(3), 27 CFR 19.749(e), 27 CFR 19.792, and 26 U.S.C. 5683.

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 March, 2002 through December, 2002 at the proponent's premises located in Chicago, IL.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$40,000.00 in compromise of the above civil and criminal violations incurred under the Federal Alcohol Administration Act and Internal Revenue Code.

RECOMMENDATIONS:
The Director, Trade Investigations Division recommends acceptance of the offer.

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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 Assistant Administrator, Field Operations	11. DATE 9-1-06
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