



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.

OFFER IN COMPROMISE		
1. OFFER SUBMITTED BY (Name and address) Joel L Tabas, Chapter 7 Trustee of Bekenton U.S.A. 25 S.E. Second Avenue, Suite 919 Miami, FL 33131 Offer submitted on behalf of Bekenton U.S.A., Inc.	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$50,000.00
7. TAXPAYER IDENTIFICATION NUMBER 	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) 	5. SYSTEM CONTROL NUMBER(S) N/A
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$168,019.38	

8. CHARGE

VIOLATIONS:

During the period February 1, 2005 through October 31, 2005, the proponent violated Sections 5701, 5703, and 5705 of Title 26, United States Code and Sections 40.23, 40.26 and 40.283 of Title 27, Code of Federal Regulations by improperly taking decreasing adjustments on their Excise Tax Returns for refund of tax on tobacco products that were withdrawn from the market without first filing a claim within the six month time limit prescribed by the regulations.

BUSINESS IN WHICH ENGAGED:

Proponent is a duly qualified Manufacturer of Tobacco Products.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

From February 1, 2005 through October 31, 2005, at proponent's premises located at 300 Bethel Church Road, Mocksville, North Carolina 27028.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$50,000.00 for outstanding liability.

RECOMMENDATION BY DIRECTOR, NATIONAL REVENUE CENTER:

The Director, National Revenue Center recommends acceptance of \$50,000.00. The proponent is currently in Chapter 7 Bankruptcy, acceptance of this Offer in Compromise as submitted is warranted.

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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

Dept. Assistant Administrator Field Operations

11. DATE

1/3/07